# AGENDA

## Hardee County Board of County Commissioners

## REGULAR MEETING

## August 7, 2025, at 8:30 AM

## COMMISSIONER CHAMBERS
## 412 WEST ORANGE STREET,
## ROOM 102, WAUCHULA, FL 33873

**COMMISSIONERS**

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**District I Timothy E. Wells**
**District II Noey A. Flores**
**District III E. Donald Chancey, Jr.**
**District IV Russell A. Melendy**
**District V Kenneth A. Miller**

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**County Manager Terry Atchley**
**Clerk Victoria L. Rogers**
**County Attorney Sarah Johnston**
**Assistant County Manager Doug Baber**
**Assistant County Manager Christopher Simpron**
**Administrative Services Manager Holly Smith**
**Executive Assistant Brandy Crawford**
**Deputy Clerk Laura Barker**
**Deputy Clerk Jessica Santibanez**
**Deputy Clerk Joley Pleger**

## 1. INVOCATION, FOLLOWED BY THE PLEDGE OF ALLEGIANCE

## 2. CALL TO ORDER

## 3. APPROVAL OF THE AGENDA: ADDITIONS, DELETIONS, AND AMENDMENTS

## 4. MINUTES FOR APPROVAL

A. BCC Regular Meeting Minutes of October 17, 2024, at 8:30 a.m.

- Motion to approve the minutes as presented.

## 5. PUBLIC COMMENT FOR NON-AGENDA ITEMS

## 6. PROCLAMATIONS

## 7. CONSENT AGENDA

Motion to approve the Consent Agenda as presented.

A. Motion to approve Resolution 2025-65, A Resolution of the Board of County Commissioners of Hardee County, Florida ratifying and approving entrance into an interlocal agreement with other governmental participants for purpose of cooperative purchasing services with Equalis Group, LLC for procurement of competitively solicited goods and services pursuant to Section 163.01, Florida Statutes; providing for authorization; and providing for an effective date.

B. Motion to ratify the notification of non-renewal to SBA Communications Corporation for antenna site lease number SSL-T0280-0065000101 in Zolfo Springs effective September 30,

2025; authorizing the Chair or County Manager to execute any documents in furtherance thereof.

**8. PRESENTATIONS**

A. **Representative Tuck -** Annual Update

B. **Sarah Evers, The Development Group -** Monthly Update

C. **Pastor Wendell Smith, Cutting Edge Ministries -** Program Overview

**9. BUSINESS AGENDA - Quasi-Judicial Items:**

**10. BUSINESS AGENDA - Ordinances:**

**11. BUSINESS AGENDA - Action Items:**

A. **Julie Fowler, CliftonLarsonAllen -** Audit Presentation

- Motion to approve the audit ending September 30, 2024, as presented by CliftonLarsonAllen.

B. **Michelle McCreery, Hardee County Sheriff's Office -** Grant Agreement S27-25-07-16

- Motion to approve the acceptance of the State of Florida Department of Management Services grant agreement S27-25-07-16 for Prepaid Next Generation 911 (NG911) Grant Program in the amount of $359,841.42; authorizing the County Manager or Chair to sign any necessary documents in furtherance thereof and to expend funds as provided for in the grant application and agreement.

C. **Christopher Simpron, Assistant County Manager -** Resolution 2025-64 - Ten Mile Grade Supplemental Agreement #2

- Motion to approve Resolution 2025-64, A Resolution of the Board of County Commissioners of Hardee County, Florida, authorizing the execution of contract number G2K97 Florida project identification number 445076-1-54-01 with the Florida Department of Transportation for the design and construction for Ten Mile Grade from Scarborough Road to Bridge 064120; providing for severability; and providing for an effective date.

D. **Bobby Keene, Capital Projects Manager -** Pioneer Park Bathhouse Project

- Motion to approve the agreement between the County and S-Works Construction Corporation for the construction of the Pioneer Park Bathhouse in an amount not to exceed $216,819.; in substantially the attached form, subject to approval by the County Attorney and authorization for the County Manager or Chair to sign any necessary documents in furtherance thereof.

E. **Bobby Keene, Capital Projects Manager & Ashley Derringer, Utilities Superintendent** - Resolution 2025-66 - Hardee County IDA Asset Donations

- Motion to approve Resolution 2025-66, A resolution of the Board of County

Commissioners of Hardee County, Florida ratifying and approving the acceptance of donations to the county for a valid public purpose; authorizing the expenditure of the donations for the identified use; providing for authorization; and providing for an effective date.

F. **Diane Moore, Budget Manager** - Fixed Asset transfer and disposals

- Motion to approve the fixed asset transfers and disposals as presented.

G. **Diane Moore, Budget Manager -** Operating Amendments

- Motion to approve the operating amendments as presented.

H. **Lorie Ayers, General Services Director -** FDEP Grant Agreement for Phase 7 Regional Wastewater Improvements

- Motion to accept the Florida Department of Environmental Protection grant agreement QG038 for Hardee County Phase 7 Regional Wastewater Improvements in an amount not to exceed $3,385,120.44; authorizing the County Manager or Chair to sign any necessary documents in furtherance thereof, and to expend funds as provided for in the grant application and agreement.

I. **Lorie Ayers, General Services Director -** JAG24 Direct Funding Grant Application

- Motion to ratify the submission and acceptance of the Florida Department of Law Enforcement JAG24 Direct grant application in an amount not to exceed $3,174; authorizing the Chair or County Manager to sign any necessary documents in furtherance thereof and to expend funds as provided for in the grant application and agreement.

**12. APPOINTMENTS**

**13. COUNTY MANAGER NON-CONSENT**

A. August 11, 2025, Scheduled Water Outage

B. Contract Discussion

**14. COUNTY ATTORNEY**

**15. COMMENTS FROM COMMISSIONERS OR OTHER ELECTED OFFICIALS**

**16. REMINDERS**

- August 11, 2025 - Legislative Delegation Meeting at 4:00 p.m.
- August 19, 2025 - TDC Meeting at 8:30 a.m.
- August 20, 2025 - Ribbon Cutting at Magnolia Manor Park 9:00 a.m.
- August 21, 2025 - BOCC Meeting at 8:30 a.m.
- August 26, 2025 - EDA Meeting at 8:30 a.m.

**17. ADJOURNMENT**

**AGENDA ITEM NO. 4.A**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

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|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Charlene Albritton, Clerk of Courts |
| **ITEM TYPE:** | Minutes for Approval |
| **AGENDA SECTION:** | **MINUTES FOR APPROVAL** |
| **SUBJECT:** | BCC Regular Meeting Minutes of October 17, 2024, at 8:30 a.m. |
| **SUGGESTED ACTION:** | - Motion to approve the minutes as presented. |

**ATTACHMENTS:**
2024-10-17 Minutes BCC RM.pdf




# MINUTES

## Hardee County Board of County Commissioners

## REGULAR MEETING

## October 17, 2024, at 8:30 AM

**COMMISSIONER CHAMBERS**
**412 WEST ORANGE STREET,**
**ROOM 102, WAUCHULA, FL 33873**

## 1. INVOCATION, FOLLOWED BY THE PLEDGE OF ALLEGIANCE

## 2. CALL TO ORDER

| Attendee Name | Title | Status | Arrived |
|---|---|---|---|
| Sandra Meeks | Commissioner | Present | |
| Noey A. Flores | Commissioner | Present | |
| Renee Wyatt | Chairwoman | Present | |
| Russell A. Melendy | Vice-Chairman | Present | |
| Judith George | Commissioner | Present | |
| Terry Atchley | County Manager | Present | |
| Victoria L. Rogers | Clerk of the Circuit Court & Comptroller | Absent | |
| Sarah Johnston | County Attorney | Present | |
| Doug Baber | Assistant County Manager/Budget & Finance Director | Present | |
| Christopher Simpron | Assistant County Manager/Public Works Director | Present | |
| Holly Smith | Administrative Services Manager | Present | |
| Brandy Crawford | Executive Assistant | Present | |
| Jessica Santibanez | Deputy Clerk | Present | |

**Chairwoman Wyatt called the meeting to order at 8:32 a.m.**

## 3. APPROVAL OF THE AGENDA: ADDITIONS, DELETIONS, AND AMENDMENTS

Assistant County Manager Baber requested the Second Reading of Ordinance 2024-07, Minor Subdivisions be added to the agenda; the item was mistakenly omitted and was duly advertised on October 3, 2024.

Chairwoman Wyatt added the second reading for Ordinance 2024-07 as Agenda Item 10D.

Chairwoman Wyatt called for a motion.

**Motion by Commissioner Melendy and second by Commissioner Flores to approve today's agenda with the addition.**

Chairwoman Wyatt called for public comment. None given.

**Motion carried unanimously.**
**Ayes – Meeks, Flores, Wyatt, Melendy, and George**

## 4. MINUTES FOR APPROVAL

No meeting minutes were submitted for Board approval.

## 5. PUBLIC COMMENT FOR NON-AGENDA ITEMS

Chairwoman Wyatt called for general public comment. None given.

County Manager Atchley invited Public Safety Director/Hardee County Fire Chief, Casey Dasher, and Emergency Management Director, Lane Schneider, to recap for the Board a timeline of all that has happened following Hurricane Milton.

Chief Dasher acknowledged that Hurricane Milton occurred one week ago. The damage was not as bad as Hurricane Ian or Hurricane Irma and brought mostly wind damage. Chief Dasher noted that the County is about two to three weeks ahead in recovery efforts as compared to Ian or Irma. He credited this to the level of teamwork that has taken place in the County. Chief Dasher provided a timeline recap of activities in the days leading up to and during Hurricane Milton. He noted that there were no injuries, fires, etc. during the hurricane; EOC (Emergency Operation Center) staff were not needed for as long as anticipated and were able to work in the field with their teams. POD (Point of Distribution) planning with the National Guard and their teamwork with County staff was effective.

Director Schneider highlighted the speed at which Hurricane Milton formed and the speed at which the County had to respond and was able to respond. Hardee was one of the first five counties in the state to have a POD opened up. Goods were distributed quickly as well as shelters being opened and closed quickly along with power companies restoring power at a fast pace; FEMA's (Federal Emergency Management Agency) presence in the County is already being felt in positive ways. Director Schneider noted that there was great coordination between County staff and the EOC.

Chairwoman Wyatt called for any questions or comments from the Board.

Commissioner Melendy thanked the team for their effort and coordination and expressed his appreciation for their work. He noted that the general population does not always understand the extent that staff go to. He gave a public thank you to Governor DeSantis for his visit to Hardee County.

Commissioner Meeks thanked County staff for their teamwork and highlighted the work of the Salvation Army and the meals they served.

Commissioner George highlighted the work of Cutting Edge Ministries, Inc., and the ways they served the community. She expressed confidence in the Alert Hardee System and its effectiveness.

Commissioner Flores echoed the appreciation of his fellow Commissioners and expressed appreciation for the way information was effectively shared during the storm. He highlighted the work that SendMeMissions, Inc., is doing to help distribute food during the recovery process.

Chairwoman Wyatt thanked Team Hardee for their cooperation and hard work throughout the storm. She noted the benefits of nonprofits organizations like SendMeMissions, Inc., Cutting Edge Ministries, Inc., and Hardee Help Center in these situations and expressed the need to work together during a time of crisis.

## 6. PROCLAMATIONS

### A. Proclamation Declaring October 2024, as "Safe Sleep Awareness Month":

Mylene Del Rio, Healthy Start Coalition of Hardee, Highlands & Polk Counties, Inc., read the proclamation before the Board declaring October 2024, as "Safe Sleep Awareness Month."

Chairwoman Wyatt called for any questions or comments from the Board.

Commissioner Flores thanked Ms. Del Rio for the work of the Healthy Start Coalition.

Commissioner George and Commissioner Melendy expressed their appreciation for the emphasis on this heartbreaking topic.

Ms. Del Rio noted that staff have become safe sleep certified and can now train others.

Chairwoman Wyatt opened the floor for a motion.

**Motion by Commissioner Flores and second by Commissioner George to approve the proclamation declaring October 2024, as "Safe Sleep Awareness Month."**

Chairwoman Wyatt called for any public comment. None noted.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

### B. Proclamation Declaring National 4-H Week:

Halley Addison, 4-H Program Assistant, introduced Josiah Burch, President for Hardee County Council and Jayden Burch, Treasurer of Hardee County Council. Josiah Burch and Jayden Burch read the proclamation declaring October 7-12, 2024, as "National 4-H Week in Hardee County."

Chairwoman Wyatt called for questions or comments from the Board.

Commissioner Melendy expressed his appreciation for the 4-H Program.

Commissioner Meeks and Commissioner George thanked Josiah Burch and Jayden Burch for representing 4-H.

Commissioner Flores acknowledged the work 4-H does in helping shape tomorrow's leaders.

Chairwoman Wyatt expressed appreciation for the adults who help lead the 4-H programs in the County.

**Motion by Commissioner Melendy and second by Commissioner Meeks to approve the proclamation declaring October 7th through 12th, 2024, as "National 4-H Week in Hardee County."**

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

**C. Red Ribbon Week Proclamation:**

Maria Pearson, of Drug Free Hardee, thanked the Commissioners and read the proclamation declaring October 23rd through 31st, 2024, as "Red Ribbon Week."

Chairwoman Wyatt called for questions or comments from the Board.

Commissioner Melendy thanks Ms. Pearson for bringing this topic before the Board, noting that the time and energy invested in fighting drugs is useful and should be supported.

Commissioner Meeks expressed her appreciation for Ms. Pearson's work with Drug Free Hardee.

Commissioner George highlighted the work done by Drug Free Hardee and expressed her appreciation.

Commissioner Flores noted that this topic affects many families and the work is needed.

Chairwoman Wyatt noted that Drug Free Hardee will be distributing pledge cards to students in the county elementary schools.

**Motion by Commissioner George and second by Commissioner Melendy to approve the proclamation declaring October 23rd through October 31, 2024, as "Red Ribbon Week."**

Chairwoman Wyatt called for any public comment. None noted.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

**7. CONSENT AGENDA**

Chairwoman Wyatt called for a motion.

**Motion by Commissioner Meeks and second by Commissioner George to approve the Consent Agenda.**

Chairwoman Wyatt called for any public comment. None noted.

**Motion carried unanimously.**
**Ayes – Meeks, Flores, Wyatt, Melendy, and George**

A. Hardee County Health Department 2024/2025 Core Contract Renewal; authorizing the County Manager or Chair to sign any necessary documents, in furtherance thereof.

B. Fixed asset transfer and disposal as presented on October 3, 2024.

C. Pavement Management Plan (PMP) as presented.

**8. PRESENTATIONS**

No presentations were given.

**9. BUSINESS AGENDA - Quasi-Judicial Items:**

No quasi-judicial items were presented to the Board.

**10. BUSINESS AGENDA - Ordinances:**

**A. Ordinance 2024-08 - Torrey Community Overlay:**

Community Development Director, Todd Miller, introduced Ms. Jennifer Codo-Salisbury, Executive Director of the Central Florida Regional Planning Council (CFRPC). He reminded the Board that Ordinance 2024-08 began as a result of significant development interest in the Bostick Road and SR 64 and U.S. Highway 17 area of the county. Due to a mixture of zoning in that area, County staff reached out to the CFRPC for tools and resources that could guide in future development while protecting the character and assets of the community. The zoning overlay was deemed to be an appropriate tool.

CFRPC Director Codo-Salisbury reminded the Board of the presentation she shared with them at the October 3, 2024, BOCC Workshop Meeting and read the purposes and intent for the overlay. The purpose of the overlay district is to encourage development, redevelopment, and investment areas with existing and planned infrastructure investments as a means of achieving balanced growth, efficient land use, and cost-effective delivery of public services. The provisions of this district recognize the economic challenges inherent in developing successful properties and provide an alternative zoning option to promote private investment within the Torrey Community. The Torrey Community Overlay is a planning tool to guide development.

She reviewed the connections between the County's Strategic Plan and the Land Development Code and noted that the Torrey Community Overlay is a roadmap and guide. CFRPC staff held a community workshop for the Torrey Community on October 1, 2024, and talked about their visions for the future of the community. CFRPC Director Codo-Salisbury noted that while there has been a decline in agricultural operations in this area there has been growth and development in other areas: the Hardee Commerce Park, multi-family housing, as well as other developments. She reviewed the current land use map as well as the zoning map for this area.

The community was supportive of greater walkability and improved roads, connect-ability between residential and non-residential use areas without having to access U.S. Highway 17 or SR 62 (access management), along with how outdoor storage is presented along U.S. Highway 17 and SR 62 as these are gateways into the County. CFRPC Director Codo-Salisbury reviewed what was presented in the workshop regarding low-impact development standards and drainage improvements for this area, noting that the goal is both space-saving and greater water quality.

Chairwoman Wyatt called for questions or comments from the Board.

Commissioner Melendy thanked CFRPC Director Codo-Salisbury for the work done on this overlay. He inquired specifically about the interpretation of screening for outdoor storage and off-site view. CFRPC Director Codo-Salisbury noted that the language could be clarified, but the intent was for the off-site view from the main corridors of U.S. Highway 17 or SR 62.

Commissioner Melendy inquired if the restrictions and requirements for screening and off-site view are related to non-residential properties only. CFRPC Director Codo-Salisbury responded that the intent is primarily for non-residential and the language can be clarified before the second reading of the ordinance.

Commissioner Melendy asked about the language related to residential driveways for arterial and functionally classified roads. CFRPC Director Codo-Salisbury responded to this inquiry, noting that the language can be clarified and more information will be available following the traffic study. Assistant County Manager Simpron noted that the functional classification is updated by FDOT (Florida Department of Transportation) following the census every 10 years. CFRPC Director Codo-Salisbury noted that the language of the ordinance relates only to future lots; currently existing properties are grandfathered in. The language can be clarified in the document to reflect this.

Commissioner Melendy asked for clarification regarding the phrase "developers shall use shared driveways to the greatest extent possible." CFRPC Director Codo-Salisbury noted that it is intentionally vague for the purpose of giving staff leverage to make case by case decisions. The language here can be revised to note that this is encouraged but not required, would apply to both residential and commercial, and this could also be clarified in the document.

Assistant County Manager Simpron confirmed that Bostick Road is currently classified as a local road and not as a collector road. This could change as the road classifications are reviewed every 10 years. Board members and staff briefly discussed road classifications of specific county roads, including definitions of collector and arterial roads.

Commissioner Melendy inquired if any developers have expressed complaints or concerns. County Manager Atchley affirmed that developers were a part of the workshop, and the primary concerns were related to current road conditions, drainage, etc.

Commissioner Flores emphasized the importance of having a plan to be working towards in regard to the development of the Torrey Community.

Commissioner Wyatt expressed agreement with the thoughts and comments of Commissioner Melendy and Commissioner Flores.

Chairwoman Wyatt called for any further questions or comments. None noted.

Chairwoman Wyatt called for a motion.

**Motion by Commissioner Flores and second by Commissioner Meeks to approve the first reading of Ordinance 2024-08, an ordinance of the Board of County Commissioners of Hardee County, Florida, amending Section 3 of the Hardee County Unified Land Development Code to create a Section 3.06.00 and subsections providing regulations creating overlay districts and establishing an overlay district for the Torrey Community; providing for repeal, conflicts, severability, codification, and for an effective date.**

Chairwoman Wyatt called for any public comment.

Commissioner Melendy asked when the second reading of the ordinance is scheduled. CFRPC Director Codo-Salisbury and County Manager Atchley noted that the earliest it could be scheduled would be the November 19, 2024, BOCC Meeting.

Chairwoman Wyatt confirmed with Assistant County Manager Simpron that the FDOT classification is not just connectivity, but also includes traffic count and other variables.

The following person addressed the Board:

Mr. Russell Schweiss of Mosaic Fertilizer, LLC

Community Development Director Miller stated he is in communication with the Mining Department regarding the mining overlay and where/how it overlaps with the overlay district for the Torrey Community.

Commissioner Melendy confirmed with County Attorney Johnston that there is no conflict with voting on this issue. She affirmed this to be true. County Manager Atchley affirmed that this is a work in progress and could be amended before the second and final reading.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

**B. Ordinance 2024-09 - Comprehensive Plan Amendment:**

Community Development Director, Todd Miller, presented an applicant-initiated request to amend the future land use map of a 2.16-acre parcel with a current future land use of Agricultural. The applicant is requesting it be changed to Residential Mixed Use. Director Miller detailed for the Board the location on the north side of SR 62 east of Polk Road.

Director Miller noted that the 2.16-acre parcel was split from the parent parcel last year for the purpose of placing a home on it. The applicant's specific reasons for the request were detailed by Director Miller along with an explanation for why the applicant would like the home to be on a 1-acre parcel. Staff are recommending approval; the Planning & Zoning Board recommended approval at their October 3, 2024, meeting with the added condition/recommendation that only the southern one acre be changed to Residential Mixed Use. The application request was entered into the record.

Chairwoman Wyatt called for questions or comments from the Board.

Commissioner Flores recused himself due to potential conflict of interest regarding his discussions with the owner concerning the potential future sale of the property.

Commissioner Melendy asked for clarification regarding the split of the 2.16-acre parcel into only one acre for Residential Mixed Use. Director Miller provided an explanation of the owner's request and the Planning & Zoning Board's recommendation. He affirmed that the remaining 1.16 acres of the applicant requested 2.16-acre parcel would be reabsorbed into the parent parcel.

Commissioner Meeks clarified that the application and request is for the entire 2.16-acre parcel; this request is what staff are recommending.

County Attorney Johnston clarified that the applicant could choose to pause the current application in order to split the lot, but two different land uses cannot be on the same parcel. The current request is for the entire 2.16 parcel and cannot be amended.

Chairwoman Wyatt inquired about the applicant's wishes. Director Miller indicated that the applicant might be fine either way, but is not in attendance at the meeting.

Chairwoman Wyatt inquired of County Attorney Johnston if the application needed to be tabled. County Attorney Johnston noted it is the discretion of the Board. If staff's recommendation is to change the land use for the entire parcel, then this is what is being considered for today.

**Motion by Commissioner Meeks and second by Commissioner Melendy to approve Ordinance 2024-09, an ordinance of the Board of County Commissioners of Hardee County, Florida, regarding land development, amending the adopted future land use map of the 2030 Hardee County Comprehensive Plan within the unincorporated area; changing the future land use designation of approximately 2.16 +/- acres from Agriculture to Residential Mixed Use Future Land Use category; providing for a legal description; providing for severability, and providing for an effective date.**

Chairwoman Wyatt called for any public comment. None noted.

**Motion carried 4 to 0.**
**Ayes – Meeks, Wyatt, Melendy, and George**
**Abstain – Flores**

**Chairwoman Wyatt recessed the meeting at 10:01 a.m.**
**Chairwoman Wyatt reconvened the meeting at 10:11 a.m.**

### C. Ordinance 2024-10 - Medical Marijuana Dispensing Facility Ban:

Community Development Director, Todd Miller, acknowledged that there have been several workshops regarding medical marijuana and how it will be treated. As a result, the Central Florida Regional Planning Council has developed an ordinance to address the Board's consensus to ban medical marijuana dispensing facilities in the County.

Ms. Marisa Barmby, AICP, Program Manager – Research, Central Florida Regional Planning Council (CFRPC) presented Ordinance 2024-10 to the Board banning medical marijuana dispensing facilities in unincorporated Hardee County. She noted that this ordinance does not address marijuana growing facilities, which are regulated by the State nor the sale of CBD oil and other over-the-counter marijuana-based products. Ms. Barmby detailed for the Board the changes to the Land Development Code based on this topic and ordinance. The Planning & Zoning Board recommended approval of this ordinance at their October 3rd meeting.

Chairwoman Wyatt called for any questions or comments from the Board.

Commissioner Melendy inquired about the timeline of the workshops regarding this topic.

Ms. Barmby noted the topic was presented at the October 3rd workshop as well as the September 5th meeting where all the options and requirements regarding medical marijuana were shared with the Board.

County Attorney Johnston added that there was additional discussion at the September 30th meeting where the Zoning in Progress Resolution was approved as well as a workshop in August where the Board went over the options and gave direction.

Chairwoman Wyatt called for additional questions or comments. None noted.

Chairwoman Wyatt called for a motion.

**Motion by Commissioner Flores and second by Commissioner Meeks to approve first reading of Ordinance 2024-10, an ordinance of the Board of County Commissioners of Hardee County, Florida, creating subsection 2.20.22, Hardee County Land Development Code, prohibiting medical marijuana treatment center dispensing facilities within Hardee County; providing legislative findings; providing for repeal, conflicts, severability, codification, and for an effective date.**

Chairwoman Wyatt called for any public comment. No public comment given.

Commissioner George stated for the record that she has spoken in favor of approval with qualifications of the dispensing facilities, and her position has not changed.

**Motion carried 3 to 2.**
**Ayes – Flores, Meeks, and Wyatt**
**Nays – Melendy and George**

**D. Ordinance 2024-07 – Minor Subdivisions:**

Community Development Director, Todd Miller, informed the Board that Ordinance 2024-07 amends the Minor Subdivisions section of the Land Development Code. This is the second reading and final adoption hearing for this ordinance.

Ms. Jennifer Codo-Salisbury, Director for Central Florida Regional Planning Council (CFRCP), gave a brief PowerPoint presentation regarding the Minor Subdivisions Ordinance 2024-07. She reminded the Board of the September 5th presentation at the BOCC Workshop regarding options for minor subdivisions as well as the October 3rd workshop discussion. The Planning & Zoning Board reviewed this ordinance, and it was presented for first reading to the BOCC at the rescheduled September 30th meeting.

CFRPC Director Codo-Salisbury noted that minor subdivisions are currently allowed in all residential units in the County; this amendment will allow for minor subdivisions in only the following districts:

1. A1 - Agriculture
2. FR - Farm Residential

The definition of a minor subdivision is a subdivision with no more than five lots, and the smallest lot size being one acre or one unit per acre; a new provision in the A1 Zoning District, which is five acre lots, would allow for up to 10 (5-acre) lots in a minor subdivision.

A public hearing regarding minor subdivisions was held on September 5, 2024. Approval of Ordinance 2024-07 was recommended with a change regarding FR-1 Zoning of no further lot splits to be allowed beyond the first minor subdivision without special approval. This was noted and amended by the Board at the first reading of the ordinance.

Chairwoman Wyatt called for any questions or comments from the Board.

Commissioner Flores noted that at first reading the Board did not approve this recommendation.

Chairwoman Wyatt called for any further questions. None noted.

Chairwoman Wyatt called for a motion.

**Motion by Commissioner Flores and second by Commissioner to approve Ordinance 2024-07, an ordinance of Hardee County, Florida, relating to minor subdivisions, amending the Unified Land Development Code, Article 9, application review and decision making; by amending Section 9.11.05, Minor Subdivisions, of; clarifying requirements for the minor subdivision; providing for conflicts, severability, codification and administrative corrections of scrivener's errors, and for an effective date.**

Chairwoman Wyatt called for any public comment. None given.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

**11. BUSINESS AGENDA - Action Items:**

**A. Local Mitigation Strategy (LMS) Interlocal Agreement:**

General Services Director, Lorie Ayers, informed the Board of the interlocal agreement between the County and the Central Florida Regional Planning Council (CFRPC) for CFRPC to perform an update of the County's Local Mitigation Strategy (LMS) Plan. She noted this agreement is 100 percent funded by a grant the County received from Florida Commerce.

Ms. Jennifer Codo-Salisbury, Director Central Florida Regional Planning Council (CFRPC) reminded the Board that CFRPC has been working with the County to develop a scope of work and application for Florida Commerce for FY 2024-2025 Community Planning/Technical Assistance Grants. The County's LMS is due this year and the interlocal agreement will allow the County to work with CFRPC to complete the scope of work.

Chairwoman Wyatt called for any questions or comments from the Board. None noted.

Chairwoman Wyatt called for a motion.

**Motion by Commissioner Melendy and second by Commissioner George to approve the interlocal agreement between the Central Florida Regional Planning Council (CFRPC) and the Hardee County Board of County Commissioners to update the 2020 Hardee County Local Mitigation Strategy (LMS), in substantially the attached form, subject to approval by the County Attorney, and authorization for the County Manager or Chair to sign any necessary documents, in furtherance thereof.**

Chairwoman Wyatt called for any public comment. None given.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

**B. Ratification of Capital Amendments for Disaster Funding:**

General Services Director, Lorie Ayers, informed the Board that the purpose of this amendment is to increase the anticipated reimbursement from FEMA (Federal Emergency Management Agency) for Federal and State funds. The anticipated Federal revenue is $750,000, and $250,000 from the State to cover expenses from the Hurricane Milton response.

Chairwoman Wyatt called for questions or comments from the Board. None given.

**Motion by Commissioner Melendy and second by Commissioner Meeks to ratify the capital budget amendments as presented.**

Chairwoman Wyatt called for any public comment. None given.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

**C. 911 Rural County Grant Program Application for 2025 Fall Maintenance:**

Ms. Michelle McCreery, Hardee County Sheriff's Office, informed the Board that this is a grant for fall maintenance, which involves the upgrading of the 911 system and the recording system to record 911 calls. This annual grant is received each year by the County.

Chairwoman Wyatt called for any questions or comments from the Board. None given.

**Motion by Commissioner Meeks and second by Commissioner George to approve the submission and acceptance of the 911 Rural County Grant Program Application for 2025 Fall Maintenance in the amount of $46,000; authorizing the County Manager or Chair to sign any necessary documents, in furtherance thereof, and to expend funds as provided for in the grant application and agreement.**

Chairwoman Wyatt called for any public comment. None given.

Commissioner Melendy inquired if the $46,000 received from the grant is always the same each year.

Ms. McCreery explained that this amount can differ; this year the County is changing contractors, so the amount is changing. The grant is not a set amount, but is equal to the quotes received by the County for the cost incurred by these services.

Chairwoman Wyatt called for any further comment. None given.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

**D. Resolution 2024-83 - Waiver and Amendment of the Alternative Reclamation Schedule for South Pasture Mine Reclamation Units SP-CB-01 and SP-PB-03:**

Mining Coordinator, Deb Butler, informed the Board that an application was received from Mosaic Fertilizer, LLC, (Mosaic) to extend the time limit for the alternative reclamation at South Pasture. She noted that the application is only to extend the permitting portion; the reclamation is still on schedule to be completed by the end of 2024.

Mining Coordinator Butler reminded the Board that it has been determined to be in the best interest to combine the Ona Mine and South Pasture Mine due to the processing of the Ona matrix at the South Pasture Mine. She read aloud and detailed the edits to the Board.

Chairwoman Wyatt called for questions or comments from Commissioners.

Commissioner Melendy asked for clarification regarding the reclamation schedule and extension of permitting.

Mining Coordinator Butler detailed the timeline for the application and permit schedule up to this point and highlighted points from the settlement agreement.

Commissioner Meeks inquired if the changes were scrivener errors or details left out of Exhibit A; she asked for clarification regarding the specific units for the resolution. Mining Coordinator Butler confirmed that this resolution only addresses units SP-CB-01 and SP-PB-03.

**Motion by Commissioner Meeks and second by Commissioner Flores to approve Resolution 2024-83, a resolution of the Board of County Commissioners of Hardee County, Florida, approving a waiver and amendment of the alternative reclamation schedule for South Pasture Mine Reclamation Units SP-CB-01 and SP-PB-03, and providing for an effective date.**

Commissioner Flores asked for clarification and confirmation that the reclamation schedule will be completed as scheduled. Mining Coordinator Butler confirmed this to be true. Commissioner Flores provided a second to the motion upon receiving this confirmation.

Chairwoman Wyatt called for any additional comments from Commissioners. None given.

Chairwoman Wyatt called for any public comment. None given.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

**E. Resolution 2025-04 - County Road 664 at Little Payne Creek Right of Way Maintenance:**

Assistant County Manager/Public Works Director Simpron presented Resolution 2025-04 to the Board; he informed them that the bridge replacement project at County Road 664 over Little Payne Creek is managed by the Florida Department of Transportation (FDOT) on behalf of Hardee County. The project is federally funded in the amount of $2.7 million. Assistant County Manager Simpron explained the details of providing proprietary authorization pursuant to Florida Statute Chapter 253 and how this is necessary for FDOT to proceed with construction. He noted that FDOT is assisting the County with the design, permitting, and construction phases; the bridge will be maintained by Hardee County.

Assistant County Manager Simpron noted that because County Road 664 was formerly State Road 664-A there should be proof of conveyance between the State and Hardee County. However, neither the County nor the State is able to locate this in their records. Therefore, a right-of-way maintenance map must be provided in order to satisfy the necessary requirements for the submerged land connected with the bridge.

Construction for the project should begin by the end of October. Staff are requesting Board approval from the right-of-way maintenance map.

Chairwoman Wyatt called for questions and comments from the Board.

Commissioner Flores noted that he hates to see the old bridge replaced by a concrete one though he understands the need for a structurally safe bridge.

**Motion by Commissioner Flores and second by Commissioner Melendy to approve Resolution 2025-04, a resolution of the Board of County Commissioners of Hardee County, Florida, approving and accepting dedication of right-of-way maintenance map for a portion of County Road 664 located in Section 6, Township 33 South, Range 25 East, Hardee County, Florida, by operation of law in accordance with Section 95.361, Florida Statutes, providing for conflicts, authorization, and for an effective date.**

Chairwoman Wyatt confirmed that the County is in the process of acquiring the proof. Assistant County Manager Simpron affirmed this to be true.

Chairwoman Wyatt called for any public comment. None given.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

**F. Resolution 2025-02 - Florida Local Government Finance Commission Loan:**

County Manager Atchley reminded the Board of the FY 2024-2025 budget process and how part of the funding for purchasing capital equipment will come through an existing loan. Assistant County Manager Baber will present the details of Resolution 2025-02 in reference to this funding and loan.

Assistant County Manager Baber reminded the Board that the Hardee County Landfill runs as a part of an enterprise fund and should be self-sustaining. The County currently has a loan, which has been in place since 2012 and is accessed for major infrastructure improvements. This loan has been paid down to approximately $1.7 million. Staff are requesting to increase the line of credit by $1 million to be used to buy a D5 for use at the landfill, a semi-truck to haul leachate, and a boom truck/claw truck that would service the landfill. The loan is budgeted to be paid annually in September over the next

five years. Assistant County Manager Baber detailed the proposed payment schedule and options for the Board. The County has budgeted for the increase in interest and staff recommends approval of this resolution.

Chairwoman Wyatt called for any questions or comments from the Board.

Commissioner Meeks asked for clarification regarding the items to be purchased: a semi-truck, a boom truck and a D5. Director Baber explained that the D5 is a bulldozer used for compaction at the landfill.

Commissioner Melendy acknowledged the comments from members of the public regarding purchasing of used equipment and the need for access to services, which require both capable employees and necessary equipment.

**Motion by Commissioner Meeks and second by Commissioner George to approve Resolution 2025-02, a resolution of the Board of County Commissioners of Hardee County, Florida, authorizing the borrowing of not exceeding $2,730,000 from the Pooled Commercial Paper Loan Program of the Florida Local Government Finance Commission pursuant to the terms of the loan agreement among the County, JP Morgan Chase Bank, N.A., and the Commission in order to refinance a portion of a loan previously made to finance certain capital improvements to the public agency's Class I Landfill, and to finance the purchase of major capital equipment and related infrastructure improvements to the landfill, including the reimbursement of certain costs incurred by the county in connection therewith, if any; authorizing the execution of a loan note or loan notes to evidence such borrowing and agreeing to secure such borrowing with a covenant to budget and appropriate legally available non-ad valorem revenues of the county, all as provided in the loan agreement; authorizing the execution and delivery of such other documents as may be necessary to effect such borrowing; and providing for an effective date.**

Chairwoman Wyatt called for any questions.

Commissioner Melendy acknowledged that it would be nice to have the funds available in the budget for these types of projects, but the loan in this case is necessary. He also acknowledged that $1 million was cut from the County budget.

Chairwoman Wyatt called for any public comment. None given.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

**G. Resolution 2025-03 - Extending State of Local Emergency (LSE):**

County Manager Atchley acknowledged that a Local State of Emergency was recently declared; these resolutions are usually approved in 7-day increments. The County Manager has been authorized to extend the state of emergency, if necessary, which he has done. This extension must now be ratified by the Board.

County Manager Atchley noted that the intention is to extend the State of Emergency for another seven days. He provided an update to the Board on a recent meeting between staff and the debris hauling and debris monitoring contractors and upcoming plans for continued recovery activity. The three municipalities were invited to participate in the meeting so all parties would be up to date on relevant information.

The County Manager informed the Board that the County has been approved for Recovery Categories A-G and provided an explanation of these categories and the phases of debris hauling. He emphasized a need for the community to know and understand that debris piles must be separated in order for the equipment to be able to pick up the debris.

Chairwoman Wyatt acknowledged the need for the LSE as well as her support for the resolution; she noted that funds are tied to the LSE status.

Chairwoman Wyatt called for questions or comments from the Board.

Chairwoman Wyatt inquired if there is an illustrative explanation of the separation of debris piles. County Manager Atchley noted that the information is available and is currently posted in the local paper.

County Manager Atchley noted that the County has 90 days to dispose of the debris; it must be picked up, hauled, and burned or ground up by the end of this time period.

Chairwoman Wyatt emphasized the importance of this information being published in the paper.

Commissioner Flores asked for clarification about the debris pick up schedule. County Manager Atchley noted that the County has delayed debris pick up to ensure that the process is followed to allow for expenses to be reimbursable by the federal government to the greatest extent possible. He noted that the debris hauling also needs to be delayed until everyone can collect as much debris as possible because the pickup will only happen once.

Commissioner Flores expressed a desire to help citizens if needed and noted that he has been trying to stop and inform people about the need for separation of debris piles.

Chairwoman Wyatt confirmed that the Category A status was received on Saturday when Governor DeSantis was in Hardee County.

Chairwoman Wyatt called for a motion.

**Motion by Commissioner Flores and second by Commissioner Melendy to approve Resolution 2025-03, a resolution of the Board of County Commissioners of Hardee County, Florida ratifying the extension of the Local State of Emergency declared in Resolution No. 2025-01; waiving procedures and formalities during the period of an emergency; authorizing and directing the County Manager to take whatever prudent actions may be necessary to protect the health, safety and welfare of the community pursuant to this declaration; providing for an effective date.**

Chairwoman Wyatt called for any public comment. None given.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

## 12. APPOINTMENTS

### A. Value Adjustment Board Member Appointment:

Country Manager Atchley informed the Board that multiple people are in the process of filling out applications, but to date only one has been completed and returned. Therefore, the County is recommending the appointment of Christy Page to the Value Adjustment Board.

Chairwoman Wyatt called for questions or comments from the Board.

Chairwoman Wyatt asked for clarification regarding the length of term for members of the Value Adjustment Board.

County Attorney Johnston noted that she would have to check the length of the term and get back to the Board.

Chairwoman Wyatt called for a motion.

**Motion by Commissioner Melendy and second by Commissioner Flores to appoint Christy Page to the Value Adjustment Board.**

Chairwoman Wyatt called for any public comment. None given.

**Motion carried unanimously.**
**Ayes - Meeks, Flores, Wyatt, Melendy, and George**

## 13. COUNTY MANAGER NON-CONSENT

County Manager Atchley stated that there will be an After-Action Report completed related to the LSE (Local State of Emergency). He informed the Board that during this recent Local State of Emergency there were representatives from FDEM (Florida Department of Emergency Management), FDOT (Florida Department of Transportation), FDLE (Florida Department of Law Enforcement), National Guard, and IMT (Incident Management Team) present in the meetings at the EOC (Emergency Operations Center). County Manager Atchley noted that these representatives commented on the fact that the EOC proceedings were level-headed, well-managed, and not chaotic.

County Manager Atchley noted that the regional representative of the Florida Department of Emergency Management would be returning to Hardee to provide an update and overview to the Board.

Hardee Lakes is closed until further notice because of the damage from Hurricane Milton.

**Pioneer Park:**
Pioneer Park will reopen today, October 17, 2024. A ribbon cutting event had been scheduled for October 25, 2024, at Pioneer Park. This is being rescheduled for November 8, 2024.

**Marketing and Tourism Manager Hired:**
Ms. Lacey Webb has been hired as the Hardee County Marketing and Tourism Manager and will begin on Monday, October 21, 2024.

It was announced that former Hardee County Commissioner Grady Johnson passed away on October 12, 2024.

The State is processing the request for aerial spraying for mosquitoes in Hardee County. This will likely take place sometime between October 25th and November 1st.

Chairwoman Wyatt called for any questions or comments from the Board. None noted.

## 14. COUNTY ATTORNEY

County Attorney Johnston reminded the Board that she, along with County Manager Atchley, will be conducting an orientation for the newly elected County Commissioners. This option is also available for the current remaining Commissioners. Board policies and procedures will be reviewed; County Attorney Johnston requested feedback from the Board on some of these items that need to be updated, including procurement options for grants.

## 15. OTHER BUSINESS

Chairwoman Wyatt called for any other business items.

Commissioner Flores noted that he is on the Board for the Institute of County Government; an ethics training class will be offered at the next conference that could be helpful for the new Commissioners. County Manager Atchley noted that the dates for this training would be included for the Commissioners.

**Farewell to Commissioners:**
Commissioner Melendy acknowledged that today is the last meeting for Commissioner George, Commissioner Meeks, and Commissioner Wyatt. He noted the gift of time that has been given by these Commissioners to serve Hardee County and thanked them for their gifts of service and the impact they have had on Hardee County.

Commissioner Meeks expressed her appreciation for the opportunity to be a part of the Board and the County government for over 20 years.

Commissioner Wyatt expressed her appreciation for the job and all that has been accomplished by the Board.

Commissioner George expressed that she, like Commissioner Meeks, has worked in the County government for a long time and she is proud of how well the Board and staff have gotten along and worked together to serve the County.

Commissioner Flores noted that it has been a great experience to work together with this Board of Commissioners; he acknowledged that they have accomplished a great deal together and have remained friends. Commissioner Flores expressed his appreciation for the service of Commissioner George, Commissioner Meeks, and Commissioner Wyatt.

**Introduction of new Emergency Management Coordinator:**
County Manager Atchley invited Emergency Management Director, Lane Schneider, to introduce a new member of Team Hardee.

Emergency Management Director Schneider introduced Ms. Raquel Resendez as the new Emergency Management Coordinator.

The Board expressed their welcome and congratulations to Ms. Resendez.

Raquel Resendez provided a brief introduction of herself to the Board.

## 16. COMMENTS FROM COMMISSIONERS OR OTHER ELECTED OFFICIALS

Ms. Sandy Scott thanked the Commissioners and the support team and expressed her appreciation for their work.

Chairwoman Wyatt called for any further comments from Commissioners.

Commissioner Meeks expressed her appreciation for the notes that Ms. Scott takes each meeting.

## 17. REMINDERS

Chairwoman Wyatt reviewed the following reminders:

- October 22, 2024, at 8:30 a.m. - TDC meeting
- October 31, 2024, at 8:30 a.m. - EDA meeting
- November 4, 2024, at 4:00 p.m. - Ethics Training at the Train Depot
- November 11, 2024 - Veteran's Day - County Offices Closed

## 18. ADJOURNMENT

With no further business, the meeting was adjourned at 11:30 a.m.

X

Russell A. Melendy, Chair
Board of County Commissioners

X

Victoria L. Rogers, Ex-Officio Clerk
Board of County Commissioners

**AGENDA ITEM NO. 7.A**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

**DATE:** August 7, 2025

**SUBMITTED BY:** Brandy Crawford, Capital Projects

**ITEM TYPE:** Consent Agenda

**AGENDA SECTION:** **CONSENT AGENDA**

**SUBJECT:** Motion to approve Resolution 2025-65, A Resolution of the Board of County Commissioners of Hardee County, Florida ratifying and approving entrance into an interlocal agreement with other governmental participants for purpose of cooperative purchasing services with Equalis Group, LLC for procurement of competitively solicited goods and services pursuant to Section 163.01, Florida Statutes; providing for authorization; and providing for an effective date.

**SUGGESTED ACTION:**

**ATTACHMENTS:**
Memo - Equalis Group.pdf
Agreement Terms.pdf
Reso 2025-65.docx

**BOARD OF COUNTY COMMISSIONERS**

**TIM WELLS**
DISTRICT 1

**NOEY FLORES**
VICE-CHAIR, DISTRICT 2

**DONALD CHANCEY**
DISTRICT 3

**RUSSELL MELENDY**
CHAIR, DISTRICT 4

**KENNY MILLER**
DISTRICT 5

**TERRY ATCHLEY**
COUNTY MANAGER

**SARAH JOHNSTON**
COUNTY ATTORNEY

**MAILING ADDRESS**
412 West Orange Street
Suite 201
Wauchula, FL 33873

**PHONE**
863-773-3199

**WEBSITE**
hardeecountyfl.gov

**To:** Terry Atchley, County Manager

**Through:** Doug Baber, Assistant County Manager

Christopher Simpron, Assistant County Manager

**From:** Bobby Keene, Capital Projects Manager

**Subject:** Equalis Group Master Intergovernmental Cooperative Purchasing Agreement

Hardee County Staff would like to enter Equalis Group Intergovernmental Cooperative Purchasing Agreement. Providing for state contracts and cooperative agreements to enhance procurement efficiency and cost-effectiveness for county procurement process. Equalis Group offers access to competitively solicited cooperative contracts, eliminating the need for lengthy independent bid or RFP processes. By leveraging the collective buying power of its members, Equalis Group helps secure favorable pricing—often saving 10% to 40%—while ensuring full legal compliance with public procurement guidelines. The group provides access to a wide range of goods and services, along with supplier expertise, and supports flexible, scalable solutions to meet varying organizational needs. With no membership fees or obligations, Equalis Group simplifies the purchasing process and allows cost and time savings to be reinvested in County initiatives.

Staff recommends entering the Cooperative.

# MASTER INTERGOVERNMENTAL COOPERATIVE PURCHASING AGREEMENT

This Master Intergovernmental Cooperative Purchasing Agreement (the "**Agreement**") is entered into by and between those certain government agencies that execute a Management Services Agreement ("**Lead Agencies**") with Equalis Group LLC ("**Equalis Group**") to be appended and made a part hereof and such other public agencies, non-profit organizations, and businesses (each a "**Purchasing Group Member**") who register to participate in the cooperative purchasing programs administered by Equalis Group and its affiliates and subsidiaries (collectively, "**Equalis Group Purchasing Program**") by either registering on an Equalis Group Purchasing Program website (such as www.equalisgroup.org) or by executing a copy of this Agreement.

## RECITALS

**WHEREAS,** after a competitive solicitation and selection process conducted by Lead Agencies, Lead Agencies enter into master agreements ("**Master Agreements**") with awarded suppliers to provide a variety of goods, products, and services ("**Products**") to the applicable Lead Agency and Purchasing Group Members;

**WHEREAS,** Master Agreements are made available to Purchasing Group Members by Lead Agencies through the Equalis Group Purchasing Program and provide that Purchasing Group Members may voluntarily purchase Products on the same terms, conditions, and pricing as the Lead Agency, subject to any applicable federal and/or local purchasing ordinances and the laws of the State of purchase; and

**WHEREAS,** in addition to Master Agreements, the Equalis Group Purchasing Program may from time to time offer Purchasing Group Members the opportunity to acquire Products through other group purchasing agreements.

**NOW, THEREFORE,** in consideration of the mutual covenants contained herein and of the mutual benefits to result, the parties hereto agree as follows:

1. Each party will facilitate the cooperative procurement of Products.

2. The procurement of Products by Purchasing Group Member party to this Agreement shall be conducted in accordance with and subject to the relevant federal, state, and local statutes, ordinances, rules, and regulations that govern Purchasing Group Member's procurement practices.

3. The cooperative use of Master Agreements and other group purchasing agreements shall be conducted in accordance with the terms and conditions of such agreements, except as modification of those terms and conditions is otherwise allowed or required by applicable federal, state, or local law.

4. The Lead Agencies will make available, upon reasonable request and subject to convenience, information about Master Agreements which may assist in facilitating and improving the procurement of Products by the Purchasing Group Member.

5. Purchasing Group Member agrees that Equalis Group Purchasing Program may provide access to group purchasing organization ("**GPO**") agreements directly or indirectly by enrolling Purchasing Group Member in another GPO's purchasing program; provided that the purchase of Products shall be at Purchasing Group Member's sole discretion.

6. Purchasing Group Member shall make timely payments to the distributor, manufacturer, or other vendor (each a "**Supplier**") for Products procured and received through any Master Agreement or GPO group purchasing agreement (each an "**Equalis Agreement**") in accordance with the terms and conditions of this Agreement and of the Equalis Agreement, as applicable.

7. Purchasing Group Member acknowledges and agrees that Equalis Group may receive fees ("**Administrative Fees**") from Suppliers, which are typically calculated as a percentage of the dollar value of purchases made by Purchasing Group Member under an Equalis Agreement. Equalis Group's standard Administrative Fees are two percent (2%) or less. Equalis Group shall provide Purchasing Group Member with access to a listing of Equalis Agreements that provide for the payment to Equalis of

Administrative Fee in excess of three percent (3%). Additionally, Equalis Group shall provide Purchasing Group Member with access to an annual report listing Purchasing Group Member's purchases of Products through Equalis Agreements and the associated Administrative Fees received by Equalis Group.

8. Purchasing Group Member agrees that Products purchased under Equalis Agreements are for Purchasing Group Member's own use in the conduct of its business, and in no event shall Purchasing Group Member sell, resell, lease, or otherwise transfer goods purchased through Equalis Agreements to an unrelated third party unless expressly permitted by the terms of the applicable Equalis Agreement.

9. Payment for Products and inspections and acceptance of Products ordered by Purchasing Group Member shall be the exclusive obligation of Purchasing Group Member. Disputes between Purchasing Group Member and any Supplier shall be resolved in accordance with the law and venue rules of the State of purchase unless otherwise agreed to by Purchasing Group Member and the Supplier. The exercise of any rights or remedies by Purchasing Group Member shall be the exclusive obligation of Purchasing Group Member.

10. Purchasing Group Member shall not use this Agreement or the terms and conditions of any Equalis Agreement as a method for obtaining additional concessions or reduced prices for similar products or services.

11. Purchasing Group Member shall be responsible for the ordering of Products under this Agreement. A non-procuring party shall not be liable in any fashion for any violation by a party procuring Products under this Agreement. Without limiting the generality of the foregoing, Equalis Group Purchasing Program makes no representations or warranties regarding any Product or Equalis Agreement and shall have no liability for any act or omission by a Supplier or other party under an Equalis Agreement.

12. This Agreement shall remain in effect unless terminated by one party giving thirty (30) days' written notice to the other party. The provisions of **Sections 5**, **6**, **7**, **8**, and **9** hereof shall survive any such termination.

13. If any term or provision of this Agreement is held invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.

14. This Agreement and the rights and obligations hereunder may not be assignable by either party hereto without the prior written consent of the other party, which consent shall not be unreasonably withheld, conditioned, or delayed, provided, however, that Purchasing Group Member and Equalis Group may assign their respective rights and obligations under this Agreement without the consent of the other party in the event either Purchasing Group Member or Equalis Group shall hereafter effect a corporate reorganization, consolidation, merger, merge into, sell to, or transfer all or substantially all of its properties or assets to another entity. Subject to the preceding sentence, this Agreement will be binding upon, inure to the benefit of, and be enforceable by the parties and their respective successors and assigns. Any instrument purporting to make an assignment in violation of this **Section 14** will be null and void.

15. This Agreement, together with any other documents incorporated herein by reference, constitutes the sole and entire agreement of the parties to this Agreement with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to such subject matter.

16. Equalis shall not be liable to Purchasing Group for any action, or failure to take action, of a Supplier in connection with the performance of Supplier's obligations under an Equalis Agreement.

17. Each party to this Agreement acknowledges it has read the Agreement and represents and warrants that it has the necessary legal authority and is legally authorized to execute and enter into this Agreement.

18. This Agreement shall take effect upon Purchasing Group Member (i) executing a copy of this Agreement, or (ii) registering on an Equalis Group Purchasing Program website.

The easiest way to complete this form is to visit: www.equalisgroup.org/member-registration. You may also fill out this form electronically, print and sign it, then scan and email the fully completed document to membership@equalisgroup.org.

| Agency Information | | | |
|---|---|---|---|
| Agency Name: | Hardee County Board of County Commissioners | | |
| Agency Type: | Government - County | | |
| Agency Department: | Other | | |
| Street Address: | 205 Hanchey Road | | |
| City / St / Zip: | Wauchula | FL | 33873 |
| Phone #: | (863) 473-4130 | | |
| Federal Tax ID: | | | |
| Website URL: | www.hardeecountyfl.gov | | |

| Primary Contact Information | |
|---|---|
| Name: | Bobby Keene |
| Title: | Capital Projects Manager |
| Phone #: | (863) 558-4781 |
| Email: | bobby.keene@hardeecountyfl.gov |
| Which contract(s) are you interested in?: | |

**IN WITNESS WHEREOF,** I hereby acknowledge, on behalf of _ Hardee County Board of County Commissioners _, that I have read and agreed to the general terms and conditions set forth in the Equalis Group Master Intergovernmental Purchasing Agreement.

| Authorized Signator | |
|---|---|
| Name: | Russell A. Melendy |
| Title: | Chair |
| Date: | 8/7/2025 |

Signed: _____

**RESOLUTION NO. 2025-65**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA RATIFYING AND APPROVING ENTRANCE INTO AN INTERLOCAL AGREEMENT WITH OTHER GOVERNMENTAL PARTICIPANTS FOR PURPOSE OF COOPERATIVE PURCHASING SERVICES WITH EQUALIS GROUP, LLC FOR PROCUREMENT OF COMPETITIVELY SOLICITED GOODS AND SERVICES PURSUANT TO SECTION 163.01, FLORIDA STATUTES; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** Section 163.01, Florida Statutes, as amended (the "Florida Interlocal Cooperation Act") authorizes Hardee County, Florida (the "County"), together with other local governmental entities, to exercise jointly, any power, privilege or authority which the local governmental entities share in common and which each might exercise separately pursuant to an interlocal agreement; and

**WHEREAS,** the County is authorized pursuant to the provisions of Florida law, including, but not limited to, local laws and adopted policies to participate in a cooperative purchasing program for the procurement of competitively solicited goods and services; and

**WHEREAS**, participation in a cooperative purchasing program will provide the County with access to cooperatively bid contracts which can save the County time, money and expenditure of resources issuing competitive solicitations; and

**WHEREAS,** Equalis Group, LLC ("Equalis") is a cooperative purchasing organization which provides contracts competitively solicited by public agencies for a wide array of goods and services in accordance with public procurement guidelines; and

**WHEREAS,** in order to utilize the contracts competitively solicited by Equalis, the County must enter into the Equalis Group Master Interlocal Cooperative Purchasing Agreement ("Equalis Interlocal Cooperative Purchasing Agreement" attached as Exhibit "A") thereby joining the interlocal purchasing program; and

**WHEREAS,** the County desires to enter into the Equalis Interlocal Cooperative Purchasing Agreement, in order to utilize the competitively solicited contracts for certain goods and services and perform governmental functions more efficiently.

**NOW, THEREFORE, BE IT RESOLVED BY THE HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS, AS FOLLOWS:**

**Section 1. Recitals Adopted.** The foregoing recitals are incorporated in this Resolution as if fully set forth herein and made a part hereof by reference.

**Section 2. Approval and Authorization.** That the Board hereby ratifies and approves the participation in the Equalis Group, LLC cooperative purchasing program**.**

**Section 3.** **Approval and Authorization.** The Board hereby ratifies, approves and authorizes the County Manager or Designee to execute the Equalis Interlocal Cooperative Purchasing Agreement in substantially the attached form in Exhibit "A".

**Section 4.** **Authorization to Record.** The County agrees to file an executed copy of this Resolution with the Clerk of Court of Hardee County, Florida.

**Section 5.** **Effective Date.** This Resolution shall take effect immediately upon adoption.

**APPROVED AND ADOPTED** this 7th day of August, 2025 at a regular meeting of The Board of County Commissioners of Hardee County, Florida.

THE BOARD OF COUNTY COMMISSIONERS
OF HARDEE COUNTY, FLORIDA

_____
Russell A. Melendy
Chair

ATTEST:

_____
Victoria L. Rogers
Ex-Officio Clerk to the Board of County Commissioners

APPROVED AS TO FORM, CONTENT & LEGAL SUFFICIENCY:

_____
Sarah Johnston
COUNTY ATTORNEY

**AGENDA ITEM NO. 7.B**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, Capital Projects |
| **ITEM TYPE:** | Consent Agenda |
| **AGENDA SECTION:** | **CONSENT AGENDA** |
| **SUBJECT:** | Motion to ratify the notification of non-renewal to SBA Communications Corporation for antenna site lease number SSL-T0280-0065000101 in Zolfo Springs effective September 30, 2025; authorizing the Chair or County Manager to execute any documents in furtherance thereof. |
| **SUGGESTED ACTION:** | |

**ATTACHMENTS:**
Agenda Memo.pdf
Non-Renewal Notice.pdf
SBA Confirmation.pdf

**BOARD OF COUNTY COMMISSIONERS**

**TIM WELLS**
DISTRICT 1

**NOEY FLORES**
VICE-CHAIR, DISTRICT 2

**DONALD CHANCEY**
DISTRICT 3

**RUSSELL MELENDY**
CHAIR, DISTRICT 4

**KENNY MILLER**
DISTRICT 5

**TERRY ATCHLEY**
COUNTY MANAGER

**SARAH JOHNSTON**
COUNTY ATTORNEY

**MAILING ADDRESS**
412 West Orange Street
Suite 201
Wauchula, FL 33873

**PHONE**
863-773-3199

**WEBSITE**
hardeecountyfl.gov

**To:** Terry Atchley, County Manager

**Through:** Christopher Simpron, Assistant County Manager

**From:** Bobby Keene, Capital Projects Manager

**Subject:** Notice of Non-Renewal Lease Agreement with SBA – Zolfo Tower – Lease No. SSL-T0280-00650000101

**Date:** August 07, 2025

---

County Staff in coordination with Motorola continue to work towards completion of the two new county owned communications towers. The project team has tentatively scheduled activation of the towers in what is being called the "Cut-Over" event for August 4th, 2025.

In preparation for the county to become fully self-sufficient in providing emergency services communication, termination of the current site lease agreement between Hardee County and SBA Communications Corporation is required. Pursuant to Section 1.2 of the agreement and amendment effective October 1st, 2010, a written notice from Hardee County BOCC of its election not to renew the lease agreement ending September 30th, 2025, is required.

County staff has drafted and provided the Chair a letter for review and execution.

County staff recommends ratification of this notification to SBA Communications Corporation.

Hardee County
FLORIDA

**BOARD OF COUNTY COMMISSIONERS**

**TIM WELLS**
DISTRICT 1

**NOEY FLORES**
VICE-CHAIR, DISTRICT 2

**DONALD CHANCEY**
DISTRICT 3

**RUSSELL MELENDY**
CHAIR, DISTRICT 4

**KENNY MILLER**
DISTRICT 5

**TERRY ATCHLEY**
COUNTY MANAGER

**SARAH JOHNSTON**
COUNTY ATTORNEY

**MAILING ADDRESS**
412 West Orange Street
Suite 201
Wauchula, FL 33873

**PHONE**
863-773-3199

**WEBSITE**
hardeecountyfl.gov

**To:** SBA Communications Corporation
11415 Old Roswell Road
Suite 300
Alpharetta, GA 30009

**From:** Russell Melendy, Chair - Board of County Commissioners

**Subject:** Notice of Non-Renewal – Antenna Site Lease (Zolfo Springs Site)

**Date:** July 22, 2025

---

Lease No.: SSL-T0280-0065000101
Site Name: Zolfo Springs, FL

Dear SBA Communications,

Pursuant to Section 1.2 of the Antenna Site Lease Agreement originally dated January 1, 2011 and amended effective October 1, 2010 (the "Lease Agreement"), this letter shall serve as formal written notice from the Hardee County Board of County Commissioners ("Lessee") of its election not to renew the Lease Agreement beyond the expiration of the current term ending September 30, 2025.

This notice is being provided in accordance with the Lease's requirement that either party may elect not to extend the Lease by giving written notice no later than sixty (60) days prior to the expiration of the current term.

Accordingly, the Lease Agreement shall expire and terminate effective September 30, 2025, and Lessee will vacate the premises on or before that date unless otherwise agreed in writing.

Please acknowledge receipt of this notice and confirm any next steps or transition items necessary for a smooth conclusion of the lease arrangement.

Should you have any questions or require further clarification, please contact our county offices directly at (863) 773-9430.

Sincerely,

Russell A. Melendy, Chair
Hardee County BOCC

SBA Communications Corporation
8051 Congress Avenue
Boca Raton, FL 33487-1307

T + 561.995.7670
F + 561.226.3501

sbasite.com

***Via E-mail***
***clsimpron@yahoo.com***

July 28, 2025

Russel A. Melendy
Hardee County Florida
Board of County Commissioners
412 West Orange Street, Suite 201
Wauchula, FL 33873

**Re:** **SBA Site Reference** **Tenant Site Reference**
**FL15883-A-02 / Zolfo Springs** **SSL-T0280-0065000101 / Zolfo Springs, FL**

***Non-Renewal / Termination of Antenna Site Lease (the "Agreement")***

Dear Mr. Melendy:

This letter is meant to confirm that SBA GC Towers, LLC ("SBA") is in receipt of your letter dated July 22, 2025, a copy of which is enclosed, requesting termination of the above-noted Agreement.

Based on this notification, which is in accordance with Section 1.2, the Agreement will be considered terminated as of October 1, 2025 (September 30, 2025 marks the end of the current term).

Please be advised that a Notice to Proceed ("NTP") must be submitted and approved prior to removal of the equipment via SBA's NTP Portal which can be accessed at https://sitentp.sbasite.com. If you need additional assistance, Mark Alderson, Regional Site Manager, should be contacted to help you coordinate and discuss the removal of all equipment associated with the Agreement from the tower before October 1, 2025. We ask that you please do not abandon any of your equipment, which includes equipment and cabling on the actual tower itself as well as any equipment on the ground.

Should you abandon any equipment on the tower, you may find yourself subject to liability for holdover fees which shall commence, without any further notice or warning, from the date the Agreement terminates and shall continue through and including the date of removal. The date of removal shall be determined based on evidence of removal which you will be required to provide. Importantly, depending on the specific terms of the holdover provision in the Agreement, the monthly holdover fees which you may incur as a result of your failure to timely remove your equipment may be upwards of 200% of your current monthly rent.

**SBA Network Services, LLC offers a full range of professional services, including equipment removal. To learn more about our equipment removal services, please contact Mark Alderson via email at Malderson@sbasite.com or via mobile phone at (561) 398-3502.**

SBA would like to thank you for your business and if I can assist you in the future, please do not hesitate to contact me at (561) 226-9235 or via email at TenantTermNotify@sbasite.com.

Sincerely,

*Vickie Krueger*

Vickie Krueger
Site Administration Specialist

*Attachment(s)*

AGENDA ITEM NO. 8.A

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, County Manager's Office |
| **ITEM TYPE:** | Presentation |
| **AGENDA SECTION:** | **PRESENTATIONS** |
| **SUBJECT:** | **Representative Tuck -** Annual Update |
| **SUGGESTED ACTION:** | |

**AGENDA ITEM NO. 8.B**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, County Manager's Office |
| **ITEM TYPE:** | Presentation |
| **AGENDA SECTION:** | **PRESENTATIONS** |
| **SUBJECT:** | **Sarah Evers, The Development Group -** Monthly Update |
| **SUGGESTED ACTION:** | |

**AGENDA ITEM NO. 8.C**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, County Manager's Office |
| **ITEM TYPE:** | Presentation |
| **AGENDA SECTION:** | **PRESENTATIONS** |
| **SUBJECT:** | **Pastor Wendell Smith, Cutting Edge Ministries -** Program Overview |
| **SUGGESTED ACTION:** | |

**AGENDA ITEM NO. 11.A**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, Clerk of Courts |
| **ITEM TYPE:** | Business Agenda - Action Items |
| **AGENDA SECTION:** | **BUSINESS AGENDA - Action Items:** |
| **SUBJECT:** | **Julie Fowler, CliftonLarsonAllen -** Audit Presentation |
| **SUGGESTED ACTION:** | - Motion to approve the audit ending September 30, 2024, as presented by CliftonLarsonAllen. |

**ATTACHMENTS:**

Hardee Audit Presentation.pptx
2024 Financial Statements - County Combinded.pdf
2024 Financial Statements - BOCC Only.pdf

We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

# Hardee County, Florida

## Audit Presentation

## Year Ended September 30, 2024

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# Professional Services Performed

Report on the County's Financial Statements

Report on each Constitutional Officer's Financial Statements

- Clerk of Courts
- Property Appraiser
- Sheriff
- Supervisor of Elections
- Tax Collector

*Government Auditing Standards* (GAS) report on internal control over financial reporting, compliance and other matters

Report on internal control over compliance with major program requirements (Federal & State)

Florida Management Letter and Examination of compliance with Florida Statutes

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# Recap of Reports Issued

## Independent Auditors' Report

- Unmodified Opinion

## Independent Auditors' Report on Internal Controls *(Government Auditing Standards)*

- No Opinion Issued
- Two Findings Reported

## Single Audit Report – Federal & State

- Unmodified Opinion
- Two Findings Reported

## Management Letter

- No Findings or Recommendations

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# Current Year Findings

| Finding Number | Level of Finding | Finding Name | Program/Project (If Applicable) | Repeat Finding |
|---|---|---|---|---|
| 2024-001 | Material Weakness | Financial Statement Adjustments | N/A | YES |
| 2024-002 | Material Weakness | Schedule of Expenditures of Federal Awards and State Financial Assistance | N/A | YES |
| 2024-003 | Material Weakness | Earmarking | 97.036 – Disaster Grant Public Assistance | NO |
| 2024-004 | Significant Deficiency | Reporting | 31.081 – State Hurricane Recovery Grant Program | NO |

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# Required Communication with Governance

Qualitative Aspects of Accounting Practices

No Difficulties Encountered in Performing the Audit

Corrected and Uncorrected Misstatements

No Disagreements with Management

Management Representation

No Consultation with Other Auditors

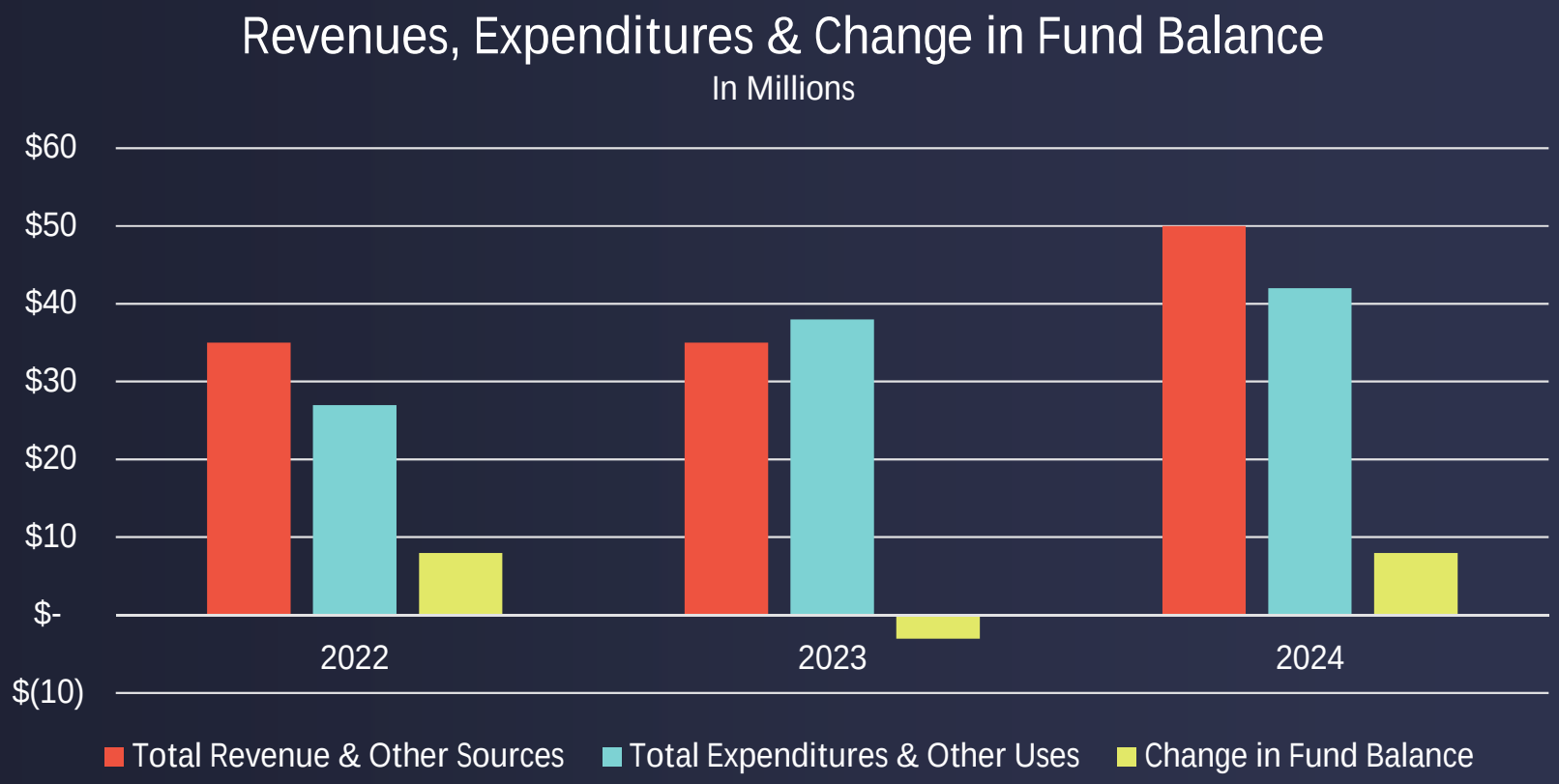
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# Financial Statement Highlights and Trends



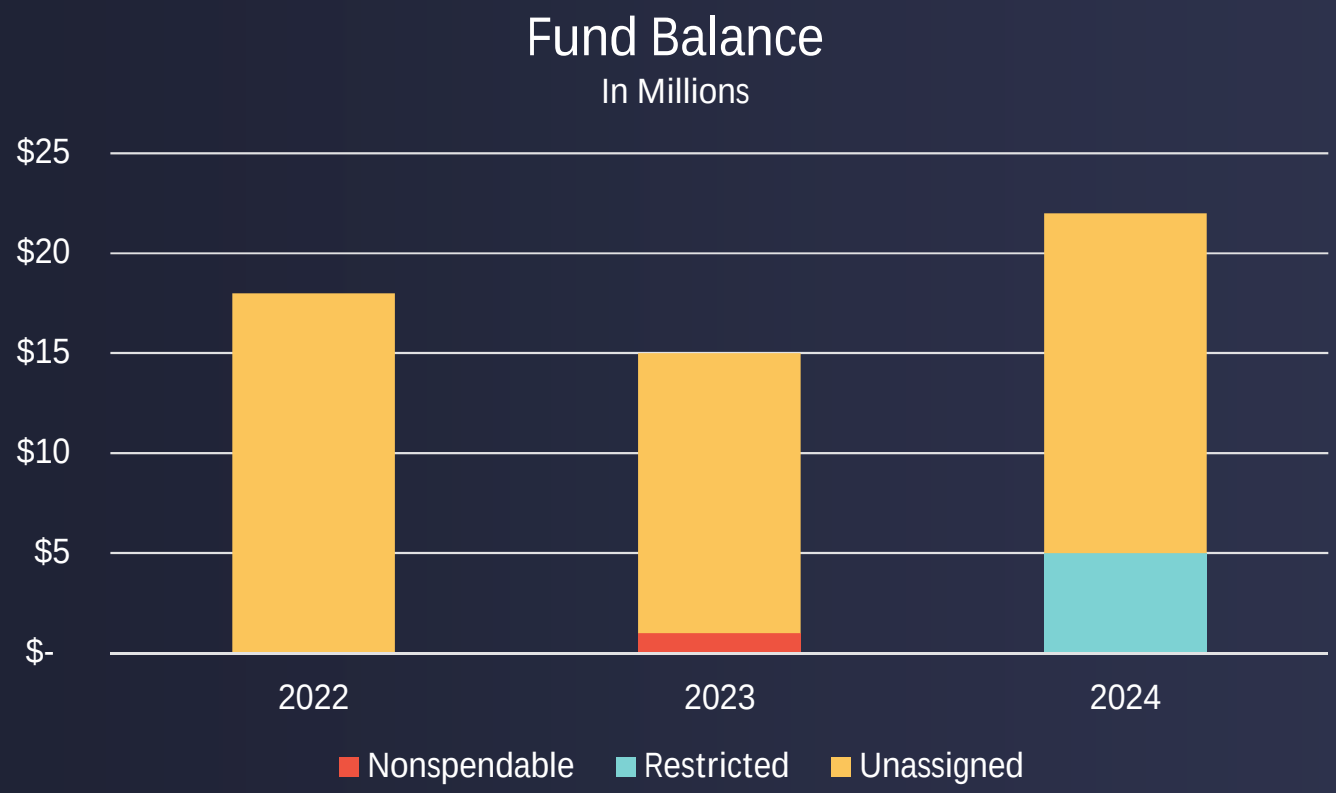
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# General Fund




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# General Fund




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*Julie S. Fowler, CPA*
*Signing Director*
*Julie.Fowler@claconnect.com*

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# HARDEE COUNTY, FLORIDA

## FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

## YEAR ENDED SEPTEMBER 30, 2024



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# INDEPENDENT AUDITORS' REPORT

Honorable Board of County Commissioners
Hardee County, Florida

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hardee County, Florida (the County), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Transportation Trust Fund, Fire Control Fund, Grants Fund, and Economic Development Authority Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Hardee County Industrial Development Authority (the Authority), which represent 100%, of the assets, net position, and revenues of the discretely presented component unit as of September 30, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Authority, is based solely on the report of the other auditors.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Required Supplementary Information***

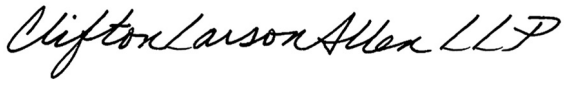
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, information on other postemployment benefits, and information on pension benefits be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and Chapter 10.550*, Local Government Entity Audits*, Rules of the Auditor General of the State of Florida, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS by us and other auditors. In our opinion, the combining and individual fund financial statements and schedules and schedule of expenditures of federal awards and state financial assistance 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 June 30, 2025, on our consideration of the County'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Sebring, Florida
June 30, 2025

Hardee County Management hereby provides a narrative overview and analysis of Hardee County, Florida's (the County) financial activities for fiscal year ended September 30, 2024. This report provides comparative data for fiscal years 2024 and 2023.

## Financial Highlights

Significant financial highlights for fiscal year 2024 are as follows:

- Total assets and deferred outflows of resources of the County exceeded total liabilities and deferred inflows of resources by $80.68 million. Of this amount, $75.61 million was invested in capital assets, net of related debt; $15.93 million was restricted for various purposes; and unrestricted net deficit was $10.86 million.
- The total net position was $8.79 million more than the previous year's net position.
- The County's total liabilities increased by $10.22 million or 21.77% from the previous year.
- As of September 30, 2024, the combined total governmental funds' fund balance reflected a balance of $39.09 million, an increase of 16.12% from the previous year.
- The County's total unassigned fund balance was $18.74 million.

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The statements include the statement of net position and the statement of activities.

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the four 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.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both the statement of net position and the statement of activities distinguish between the functions that are supported by governmental activities and business-type activities. Governmental activities are primarily supported by property taxes, charges for services, fuel taxes, sales taxes, and grants. Business-type activities are supported by charges to the users of those activities, such as water and sewer service charges, and landfill tipping fees. The governmental activities of the County include general government, public safety, transportation, human services, culture and recreation, physical environment, and economic environment. The business-type activities of the County include water, wastewater, and solid waste.

The government-wide financial statements are listed in the table of contents.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure compliance with finance-related legal requirements. Fund financial statements present financial information for governmental funds, proprietary funds, and fiduciary funds.

The ***Governmental Fund Financial Statements*** provide information on the current assets, deferred inflows of resources, and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources. Governmental funds are used to account for the same functions as reported in the governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Hardee County has 20 governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Transportation Trust Fund, Fire Control Fund, Grants Fund, Emergency Disaster Fund, and Economic Development Authority Fund. Data from the other governmental special revenue funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental special revenue funds is provided in the form of combining statements within the report. To demonstrate compliance with the Board of County Commissioners' adopted budget, a budgetary comparison statement has been provided for the General Fund and other major governmental special revenue funds.

The basic governmental fund financial statements are listed in the table of contents.

The ***Proprietary Funds Financial Statements*** provide information on all assets and liabilities of the funds, changes in the economic resources (revenues and expenses), and total economic resources. An enterprise fund is a type of proprietary fund. The County maintains three enterprise funds to account for its water, wastewater, and solid waste operations. Proprietary funds provide the same type of information as the government-wide financial statements for business-type activities, only in more detail.

The basic proprietary fund financial statements are listed in the table of contents.

The ***Fiduciary Funds Financial Statements*** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary funds financial statement are listed in the table of contents.

## Notes to the Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. Those notes to the financial statements are listed in the table of contents.

## Government-Wide Financial Analysis

As noted earlier, net position may serve as a useful indicator of a government's financial position. In our case, the County's total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $80.68 million at the close of the most recent fiscal year. The following schedule provides a summary of assets, liabilities, and net position of the County.

## Hardee County's Net Position

The largest portion of the County's net position (94.94%) reflects its investment in capital assets, (e.g., land, buildings and improvements, machinery and equipment, infrastructure, and right-to-use leased equipment) less any related debt used to acquire those assets that remain outstanding. These assets are used to provide services to citizens and 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.

Overall, the County's net position increased by $8.79 million.

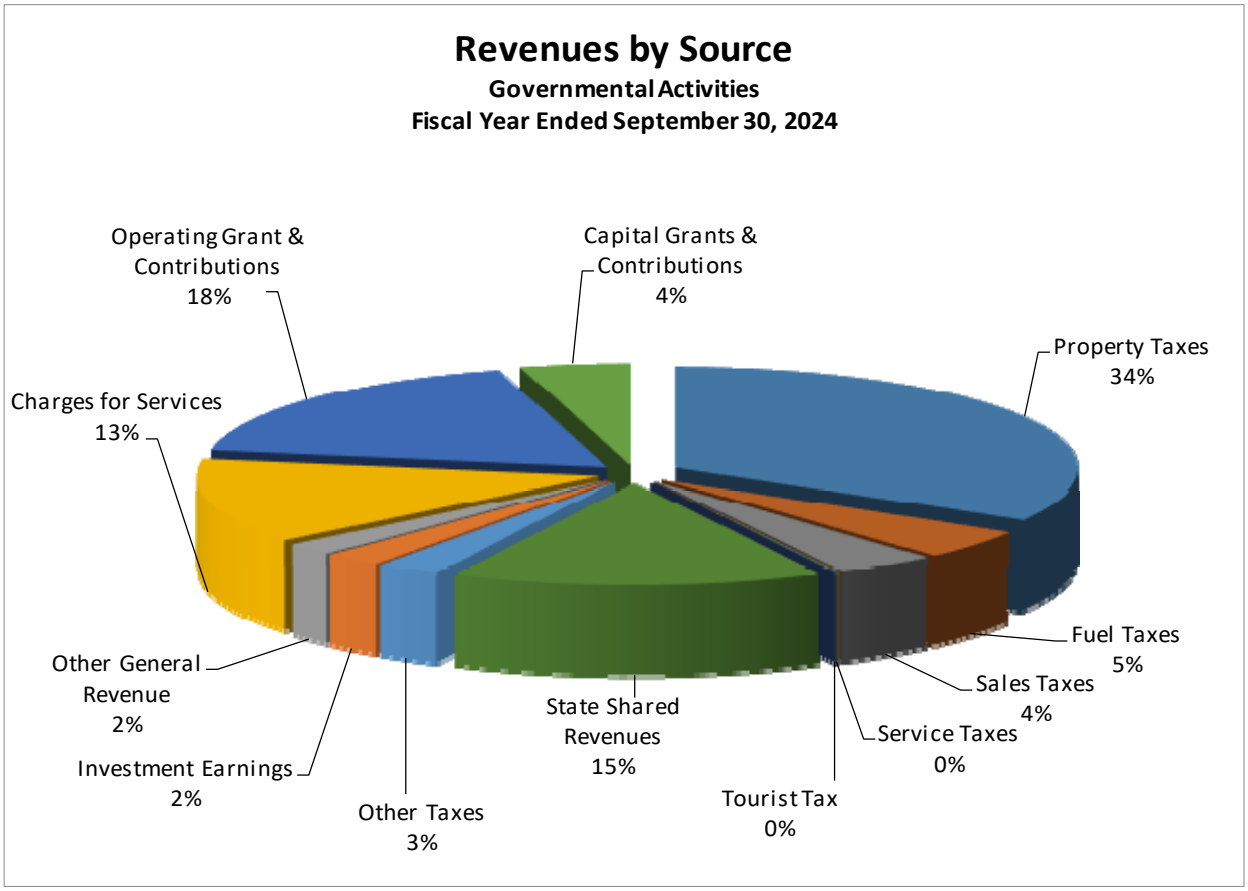
### Hardee County's Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | FY 2023 | FY 2024 | FY 2023 | FY 2024 | FY 2023 | FY 2024 |
| **Assets:** | | | | | | |
| Current and Other Assets | $ 37,957,820 | $ 50,427,214 | $ 5,732,646 | $ 4,988,886 | $ 43,690,466 | $ 55,416,100 |
| Capital Assets | 51,683,424 | 59,808,011 | 18,627,584 | 19,079,213 | 70,311,008 | 78,887,224 |
| Total Assets | 89,641,244 | 110,235,225 | 24,360,230 | 24,068,099 | 114,001,474 | 134,303,324 |
| **Deferred Outflows of Resources** | 7,872,485 | 8,528,130 | 208,759 | 245,268 | 8,081,244 | 8,773,398 |
| **Liabilities:** | | | | | | |
| Current Liabilities | 2,733,811 | 9,490,805 | 447,915 | 585,080 | 3,181,726 | 10,075,885 |
| Noncurrent Liabilities | 34,755,383 | 38,892,033 | 9,007,962 | 8,195,650 | 43,763,345 | 47,087,683 |
| Total Liabilities | 37,489,194 | 48,382,838 | 9,455,877 | 8,780,730 | 46,945,071 | 57,163,568 |
| **Deferred Inflows of Resources** | 3,124,733 | 5,060,307 | 119,713 | 169,917 | 3,244,446 | 5,230,224 |
| **Net Position:** | | | | | | |
| Net Investment in Capital Assets | 51,292,098 | 58,329,010 | 16,461,758 | 17,283,814 | 67,753,856 | 75,612,824 |
| Restricted | 16,732,828 | 15,934,473 | - | - | 16,732,828 | 15,934,473 |
| Unrestricted | (11,125,124) | (8,943,273) | (1,468,359) | (1,921,094) | (12,593,483) | (10,864,367) |
| Total Net Position | $ 56,899,802 | $ 65,320,210 | $ 14,993,399 | $ 15,362,720 | $ 71,893,201 | $ 80,682,930 |

## Hardee County's Changes in Net Position

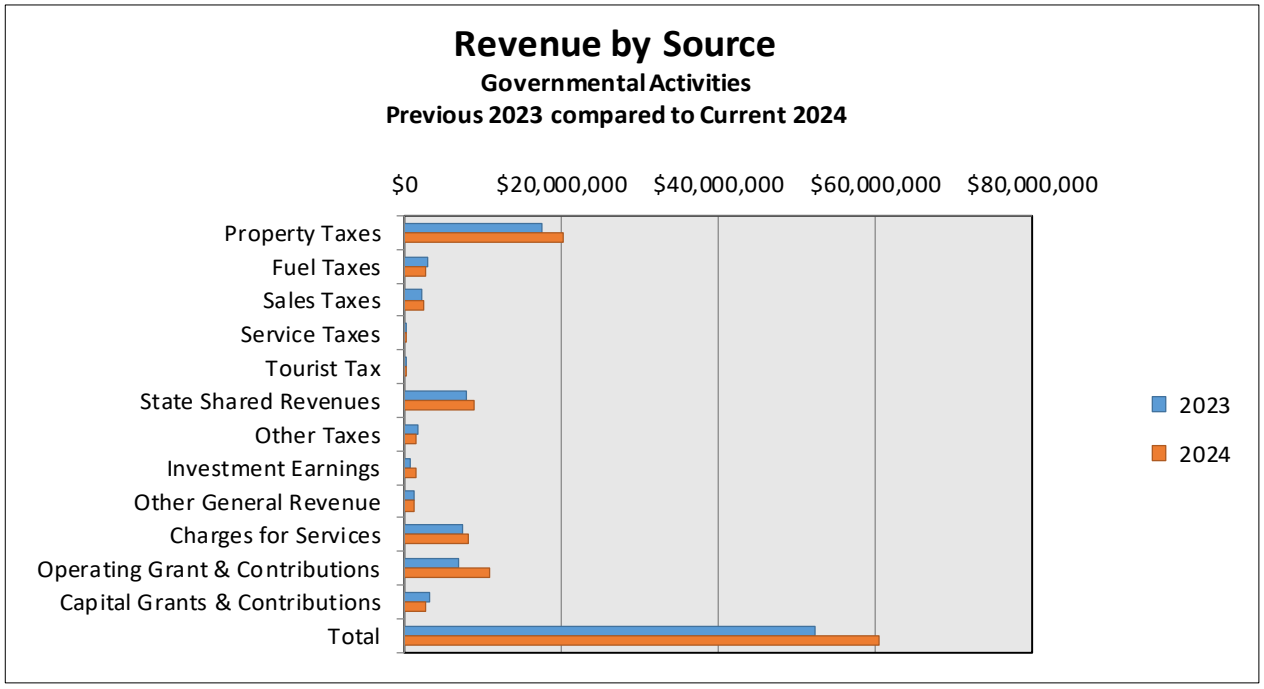
| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | FY 2023 | FY 2024 | FY 2023 | FY 2024 | FY 2023 | FY 2024 |
| **Revenues:** | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | $ 7,455,620 | $ 8,167,202 | $ 3,758,981 | $ 3,562,288 | $ 11,214,601 | $ 11,729,490 |
| Operating Grants and Contributions | 7,037,857 | 10,885,720 | 109,624 | 109,820 | 7,147,481 | 10,995,540 |
| Capital Grants and Contributions | 3,324,844 | 2,641,522 | 316,181 | 871,724 | 3,641,025 | 3,513,246 |
| General Revenues: | | | | | | |
| Property Taxes | 17,680,730 | 20,366,707 | - | - | 17,680,730 | 20,366,707 |
| Other Taxes | 7,039,916 | 6,908,348 | - | - | 7,039,916 | 6,908,348 |
| State Shared Revenue | 7,948,113 | 9,018,004 | - | - | 7,948,113 | 9,018,004 |
| Other | 2,527,052 | 7,933,364 | 110,552 | 197,741 | 2,637,604 | 8,131,105 |
| Total Revenues | 53,014,132 | 65,920,867 | 4,295,338 | 4,741,573 | 57,309,470 | 70,662,440 |
| **Expenses:** | | | | | | |
| General Government | 12,658,906 | 18,686,292 | - | - | 12,658,906 | 18,686,292 |
| Public Safety | 31,022,298 | 23,934,828 | - | - | 31,022,298 | 23,934,828 |
| Physical Environment | 645,810 | 441,060 | - | - | 645,810 | 441,060 |
| Transportation | 7,312,633 | 6,618,996 | - | - | 7,312,633 | 6,618,996 |
| Economic Environment | 2,157,737 | 4,563,142 | - | - | 2,157,737 | 4,563,142 |
| Human Services | 887,830 | 976,288 | - | - | 887,830 | 976,288 |
| Culture and Recreation | 2,469,094 | 2,442,786 | - | - | 2,469,094 | 2,442,786 |
| Debt Service: | | | | | | |
| Interest on Long-Term Debt | 18,197 | 13,238 | - | - | 18,197 | 13,238 |
| Solid Waste | - | - | 3,105,805 | 2,303,073 | 3,105,805 | 2,303,073 |
| Wauchula Hills Wastewater | - | - | 1,855,434 | 1,768,655 | 1,855,434 | 1,768,655 |
| Vandolah Wastewater | - | - | 154,070 | 124,353 | 154,070 | 124,353 |
| Total Expenses | 57,172,505 | 57,676,630 | 5,115,309 | 4,196,081 | 62,287,814 | 61,872,711 |
| **Change in Net Position Before Transfers** | (4,158,373) | 8,244,237 | (819,971) | 545,492 | (4,978,344) | 8,789,729 |
| Transfers | 60,688 | 176,171 | (60,688) | (176,171) | - | - |
| **Change in Net Position** | (4,097,685) | 8,420,408 | (880,659) | 369,321 | (4,978,344) | 8,789,729 |
| Net Position - Beginning of Year, as Previously Reported | 60,963,320 | 56,899,802 | 15,874,058 | 14,993,399 | 76,837,378 | 71,893,201 |
| Restatement | 34,167 | - | - | - | 34,167 | - |
| Net Position - Beginning of Year, as Restated | 60,997,487 | 56,899,802 | 15,874,058 | 14,993,399 | 76,871,545 | 71,893,201 |
| **Net Position - End of Year** | $ 56,899,802 | $ 65,320,210 | $ 14,993,399 | $ 15,362,720 | $ 71,893,201 | $ 80,682,930 |

The following chart depicts revenues of the governmental activities for the year.

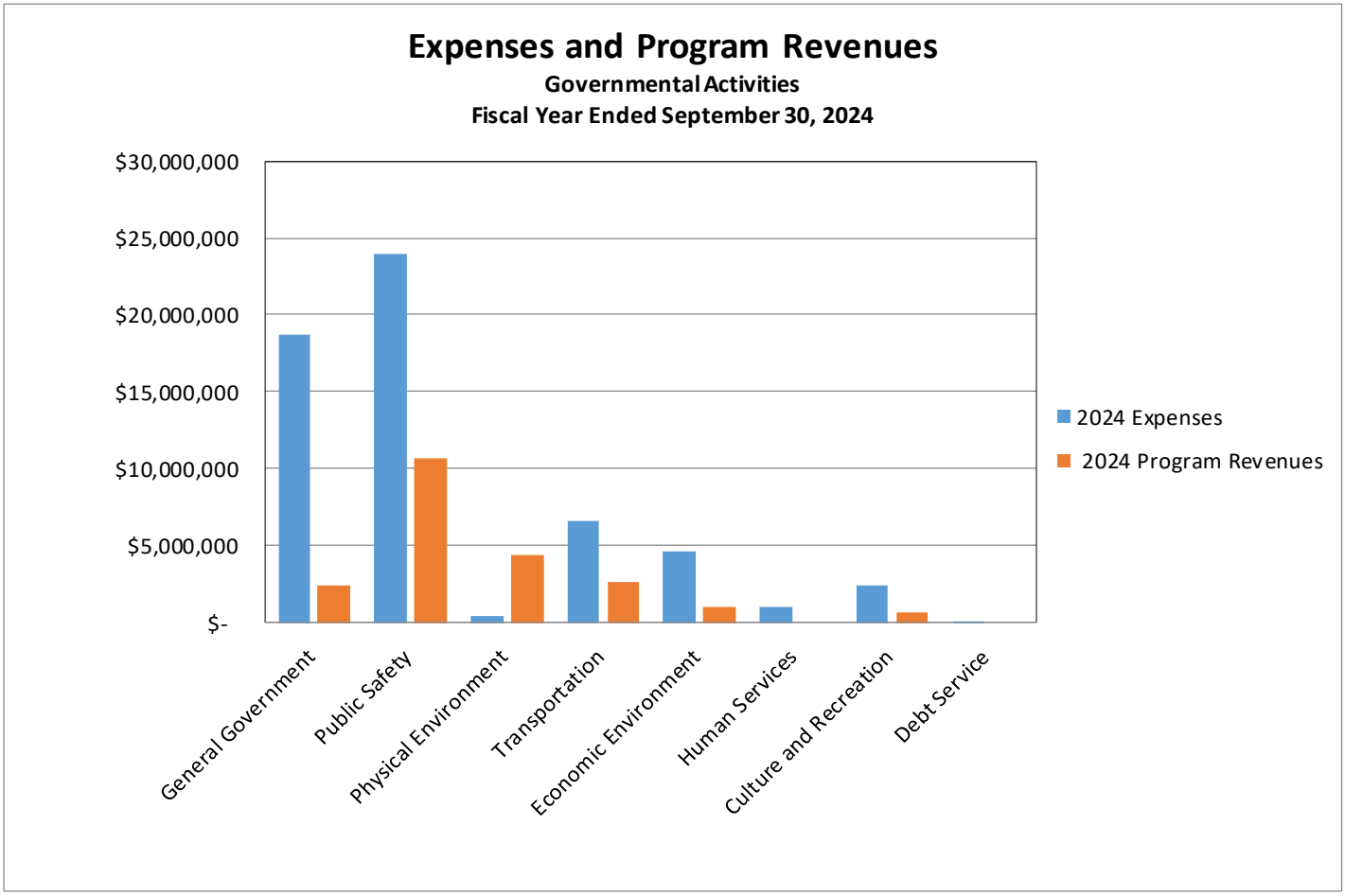



(Any amounts shown as 0% are less than 0.5% of the total revenues.)

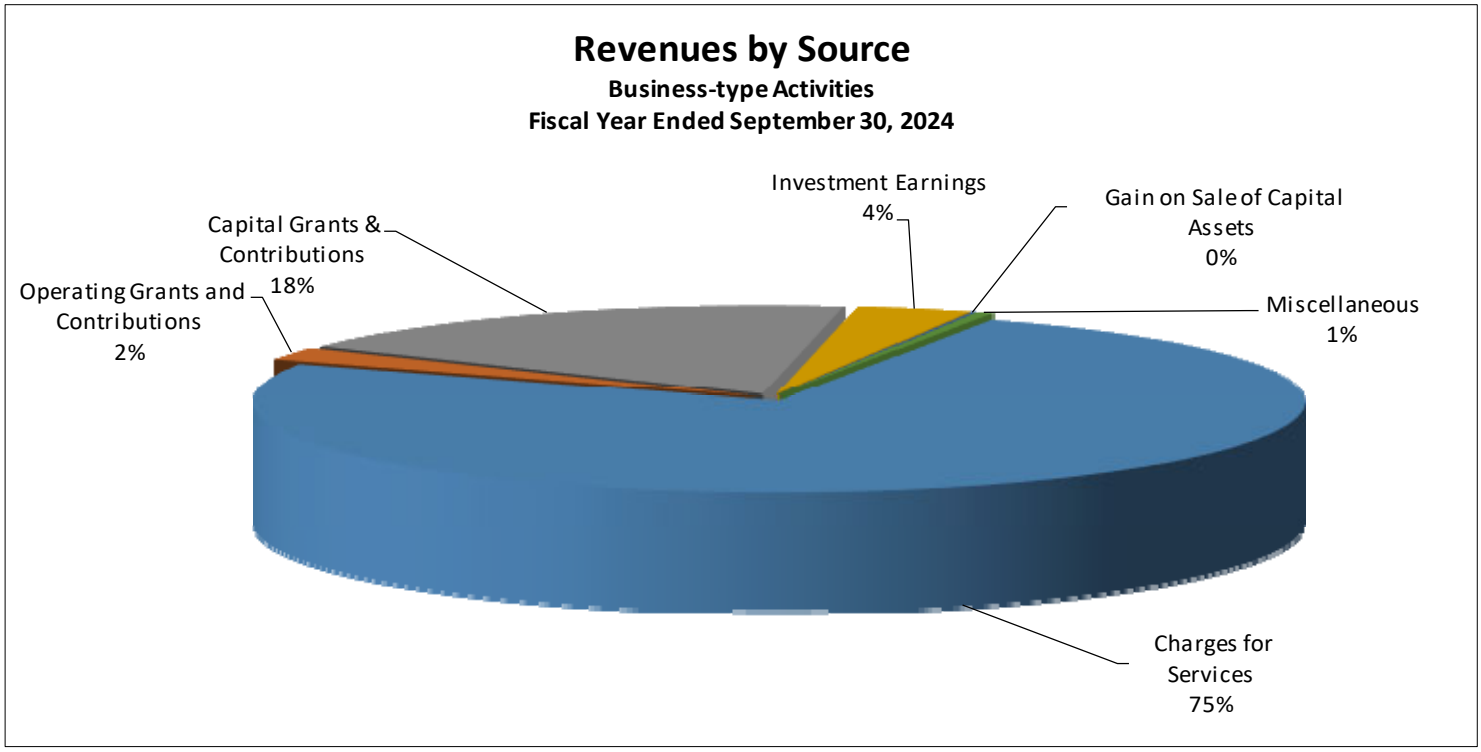
The following chart depicts the major revenue sources as a comparison of fiscal year revenues.


Revenue by Source
Governmental Activities
Previous 2023 compared to Current 2024
$0
$20,000,000
$40,000,000
$60,000,000
$80,000,000
Property Taxes
Fuel Taxes
Sales Taxes
Service Taxes
Tourist Tax
State Shared Revenues
Other Taxes
Investment Earnings
Other General Revenue
Charges for Services
Operating Grant & Contributions
Capital Grants & Contributions
Total
2023
2024

The following chart depicts governmental activity expenses compared to program revenue (e.g., charges for services, operating grants, and contributions), which funded those activities for the fiscal year; the amounts not funded by program revenues were funded by general revenues (e.g., property taxes, state shared revenue, etc.).

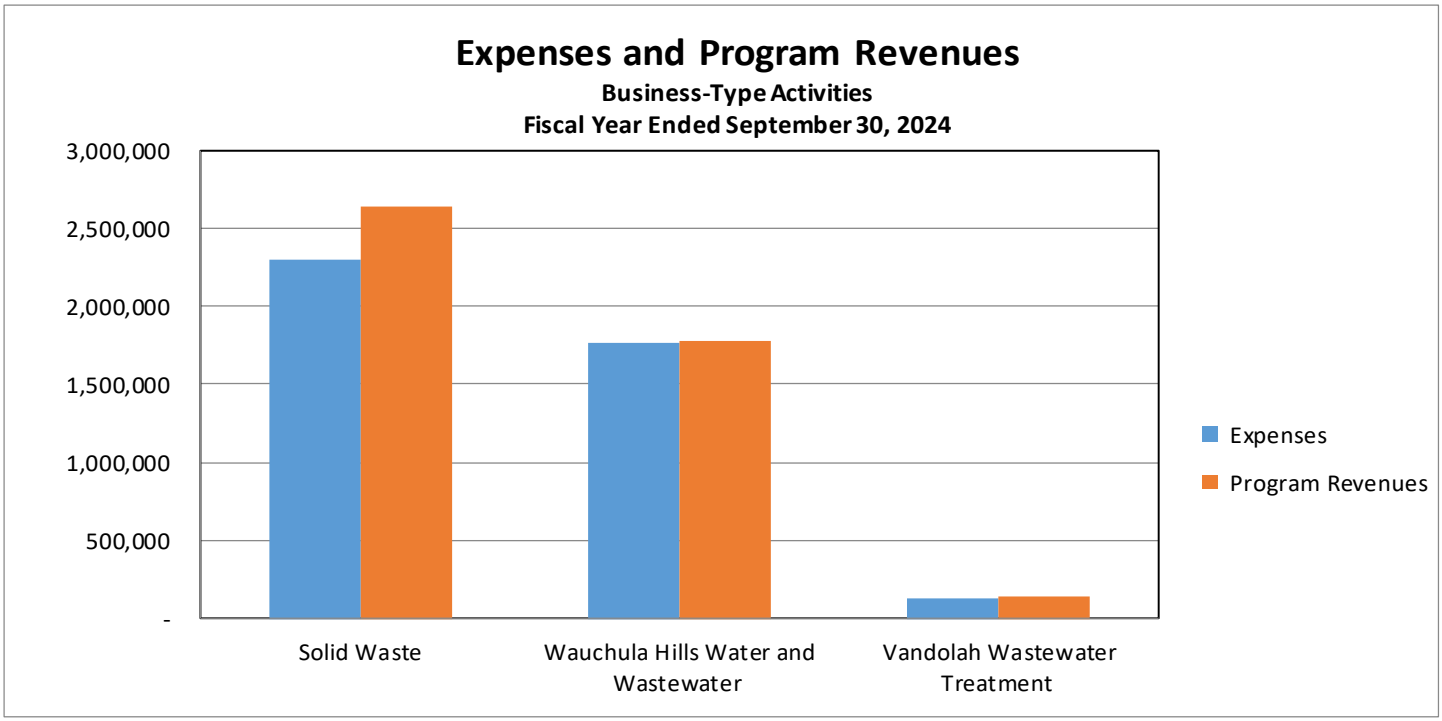


The following chart depicts revenues of the business-type activities for the year:




(Any amounts shown as 0% are less than 0.5% of the total revenues.)

The following chart depicts business-type activities expenses compared to program revenue (e.g., charges for services, operating grants and contributions, capital grants and contributions, etc.), which funded those activities for the fiscal year.


Expenses and Program Revenues
Business-Type Activities
Fiscal Year Ended September 30, 2024
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
Solid Waste
Wauchula Hills Water and Wastewater
Vandolah Wastewater Treatment
Expenses
Program Revenues

An analysis of the County's "Changes in Net Position" reflects that the overall revenues have increased by $13.35 million. Further analysis shows that the overall increase is attributed to a $446 thousand increase in business-type activities and a $12.90 million increase in governmental type activities. Major factors contributing to the increased revenues in the governmental type activities are as follows:

- A $3.85 million increase in operating grants and contributions related to public safety and physical environment funded projects.
- A $2.69 million increase in property taxes related to the increase in property valuations.
- A $5.2 million increase in mining contributions related to the increase in funds received from Mosaic that is passed through to the Industrial Development Authority (IDA).

The changes in revenues in the business-type activities are as follows:

- A $556 thousand increase in capital grants and contributions primarily related to water and wastewater funded projects.

County expenses illustrate an overall decrease of $415 thousand. The overall decrease was due to an increase in governmental activities of $504 thousand and an offsetting decrease in the business-type activities of $919 thousand. The increase of the government type activities expenses is due to the following activities below:

- A $7.09 million decrease in public safety due to a decrease to Hurricane Ian debris and repair expenditures, and $2.34 million net effect of pension related changes.
- A $6.03 million increase general government due to an increase in awarded grants resulting in an increase in related expenditures.
- A $964 thousand decrease in transportation due to a reduction in hurricane recovery activity.
- A $2.41 million increase in economic environment primarily due to the EDA's increase in grant awards for economic development projects.

The decrease in expenses of the business-type activities was reflective of the following:

- A $803 thousand decrease in Solid Waste due to decrease in closure and post-closure recognized costs.

**Financial Analysis of the Government's Funds**

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

## Governmental Funds

The focus of Hardee County's governmental funds is to provide information on near-term inflows, outflows, and balances of accessible resources. Such information is useful in assessing the County's financing requirements; in particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $39.09 million. Approximately $4.85 million of the fund balance is restricted within the General Fund, $4.63 million within the Transportation Fund, $1.05 million within the Grants Fund, $5.93 million within the Economic Development Authority Fund, and $2.13 million is restricted within the nonmajor governmental funds. Committed fund balances were $520 thousand within the Fire Control Fund and $621 thousand within the nonmajor governmental funds. At the end of the current fiscal year, the unassigned fund balance of the General Fund was $17.48 million, which represents 45% of the total fund balance for all governmental funds. Unassigned fund balances are those dollars which are available for spending at the government's discretion. As a measure of the General Fund's liquidity, General Fund unassigned balance represents 42% of the total general fund expenditures.

## Proprietary Funds

Hardee County's proprietary funds provide the same type of information found in the government-wide business-type activities financial statements, but in more detail. Net position of the Solid Waste Fund increased by $427 thousand and Wauchula Hills Water/Wastewater Treatment Fund increased by $57 thousand.

## Budgetary Highlights

Budget and actual comparison schedules are provided in the Basic Financial Statements for the General fund and all major special revenue funds. Budget and actual comparison schedules are also provided in the combining and individual fund statements and schedules for all nonmajor funds with annually appropriated budgets. The budget and actual comparison schedules show the original adopted budgets, the final revised budget, actual results, and variance between the final budget and actual results for the general and major special revenue funds. After the original budget is approved, it may be revised for a variety of reasons such as unforeseen circumstances, new bond or loan proceeds, new grant awards, or other unanticipated revenues.

The difference between the original and final amended budget for the General Fund was a $8.57 million increase and included the following:

- The most significant impact to the changes in the budget was an increase in general government of $5.56 million primarily due to Hurricane Ian disaster relief and recovery activities.
- Capital outlay also increased by $1.12 million due to additional capital asset projects approved during the fiscal year.

Total revenues were $1.80 million under budget. This was primarily due to federal and state grant revenues that were budgeted by not able to be recognized during the year.

Total expenditures were $5.97 million under budget. This was primarily due to Public Safety and Capital Outlay expenditures being under budget for disaster recovery and capital projects, respectively, not completed during the fiscal year.

## Capital Assets

The County's investments in capital assets for its governmental and business-type activities as of September 30, 2024 were $78.89 million (net of accumulated depreciation).

### Hardee County's Capital Assets
### (Net of Depreciation)

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | FY 2023 | FY 2024 | FY 2023 | FY 2024 | FY 2023 | FY 2024 |
| Land | $ 3,691,552 | $ 3,691,552 | $ 962,625 | $ 962,625 | $ 4,654,177 | $ 4,654,177 |
| Construction in Progress | 1,775,398 | 6,848,073 | 413,577 | 1,234,890 | 2,188,975 | 8,082,963 |
| Buildings and Improvements | 11,809,824 | 14,234,915 | 7,229,142 | 7,736,853 | 19,038,966 | 21,971,768 |
| Machinery and Equipment | 7,356,516 | 7,716,180 | 1,731,696 | 1,711,884 | 9,088,212 | 9,428,064 |
| Infrastructure | 26,941,816 | 26,639,557 | 8,289,997 | 7,424,201 | 35,231,813 | 34,063,758 |
| Right-to-Use Leased Equipment | 44,662 | 74,345 | 547 | 8,760 | 45,209 | 83,105 |
| Subscription-Based Information Technology Arrangements | 63,656 | 603,389 | - | - | 63,656 | 603,389 |
| Total Capital Assets | $ 51,683,424 | $ 59,808,011 | $ 18,627,584 | $ 19,079,213 | $ 70,311,008 | $ 78,887,224 |

Additional information on the County's capital assets can be found in Note 6 to the financial statements.

## Debt Management

As of September 30, 2024, the County had total long-term liabilities outstanding of $47.09 million. Of this amount, $6.58 million is notes payable, $97 thousand is financed purchases, $83 thousand is leases, $316 thousand is SBITAs, $2.06 million is compensated absences, $5.57 million is landfill closure and post closure obligations, $29.38 million is net pension liability, and other postemployment benefits (OPEB) obligations consisted of $3.01 million.

### Hardee County's Long-Term Liabilities

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | FY 2023 | FY 2024 | FY 2023 | FY 2024 | FY 2023 | FY 2024 |
| Notes Payable | $ - | $ 4,846,343 | $ 2,080,000 | $ 1,730,000 | $ 2,080,000 | $ 6,576,343 |
| Finance Purchases | 253,803 | 97,418 | - | - | 253,803 | 97,418 |
| Leases | 46,481 | 74,523 | 566 | 8,284 | 47,047 | 82,807 |
| SBITAs | 60,957 | 315,581 | - | - | 60,957 | 315,581 |
| Compensated Absences | 1,176,382 | 2,054,924 | 5,287 | 5,287 | 1,181,669 | 2,060,211 |
| Landfill Closure/Post Closure | - | - | 5,972,215 | 5,565,670 | 5,972,215 | 5,565,670 |
| Net Pension Liability | 31,149,525 | 28,628,041 | 836,447 | 752,818 | 31,985,972 | 29,380,859 |
| OPEB Obligations | 2,068,235 | 2,875,203 | 113,447 | 133,591 | 2,181,682 | 3,008,794 |
| Total | $ 34,755,383 | $ 38,892,033 | $ 9,007,962 | $ 8,195,650 | $ 43,763,345 | $ 47,087,683 |

Additional information on Hardee County's long-term debt can be found in Notes 7,10, 11, 12 and 14 of this report.

## Economic Factors and Next Year's Budgets and Rates

Local, national, and international economic factors influence the County's revenues in a variety of ways. Positive economic growth correlates with increased revenues from property taxes, sales taxes, fuel taxes, charges for services, and state revenue sharing, as well as state and federal grants. Economic growth may be measured by a variety of indicators such as employment growth, employment diversity, unemployment rate, new construction and assessed values, diversity of the property tax base, and Enterprise Fund revenue and net position growth.

The following factors were considered when the fiscal year 25 budget was prepared:

- Taxable property values in Hardee County increased from fiscal year 2024 at $2,387,051,778 to $2,654,202,401 for fiscal year 2025. This was an increase in taxable assessed values of over 11 percent, resulting in an estimated $2 million in additional revenue.
- The property tax millage rate was reduced to 8.3950 mills in 2025.
- Hardee County had a 5.2 percent unemployment rate in September 2024, as reported by the Florida Department of Commerce, Bureau of Workforce Statistics and Economic Research and CareerSource Heartland.
- Increased costs in employee benefits as well as correcting compression issues, COLA and potential for merit increases, resulted in an 18 percent personnel increase in the County's fiscal year 2024-2025 budget.
- Hurricane Ian, a strong category 4 hurricane, impacted Hardee County on September 28, 2022. Additionally, while still recovering from the storm of 2022, Hardee County was affected by Hurricane Milton on October 9, 2024. In FY24, the County received FEMA reimbursements and was able to reimburse general fund over $3 million leaving a balance of $2.9 million still awaiting reimbursement. The County will continue hurricane mitigation expenses in the 2025 budget.
- Utility rate study revealed that the rates for Vandolah and Wauchula Hills were insufficient to cover the operating costs. After the necessary notifications, the utility fees were increased in an effort to cover the deficiency.
- Hardee County has identified the need for capital improvements and was awarded several capital improvement grants that will be reflected in FY25 budget; including the Emergency Operations Center, Hardee County Sheriff Office Construction Project, First Station 1, two Communications Towers, WIFI for the County Parks, and Infrastructure improvements at Pioneer Park.

With the previous factors considered, Hardee County's budgeted revenue and expenditures for fiscal year ending September 30, 2025 are $146,496,152. The total budget for the prior fiscal year was $112,163,064.

**Requests for Information**

This financial report is designed to provide a general overview of Hardee County's finances. Questions concerning budgets, long-term financial planning, future debt issuances, or questions related to the management of the County operations should be addressed to the County Manager at:

County Commissioners Office
412 West Orange St., Rm. 103
Wauchula, FL 33873

If you have questions concerning the Basic Financial Statements or other accounting information in this report, please contact the Clerk of Courts at:

Clerk of Courts
P. O. Drawer 1749
Wauchula, FL 33873

# HARDEE COUNTY, FLORIDA
# STATEMENT OF NET POSITION
# SEPTEMBER 30, 2024

| | Primary Government | | | Component Unit |
|---|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Total | Industrial Development Authority |
| **ASSETS** | | | | |
| Cash and Cash Equivalents | $ 36,530,609 | $ 3,346,349 | $ 39,876,958 | $ 15,983,166 |
| Investments | - | - | - | 9,670,075 |
| Deposits Held by Others | 10,068 | 3,596 | 13,664 | - |
| Accounts Receivable, Net | 1,088,640 | 261,737 | 1,350,377 | 11,596,541 |
| Note Receivable | - | - | - | 77,732 |
| Lease Receivable | 12,145 | - | 12,145 | - |
| Internal Balances | (1,023) | 1,023 | - | - |
| Due from Other Governmental Agencies | 7,495,827 | 100,977 | 7,596,804 | 127,070 |
| Prepaid Items | 70,225 | 19,031 | 89,256 | 178,201 |
| Inventory - Supplies | 320,105 | - | 320,105 | - |
| Inventory - Property Held for Resale | - | - | - | 1,288,358 |
| Restricted Assets: | | | | |
| Cash and Cash Equivalents | 4,900,618 | 1,256,173 | 6,156,791 | - |
| Capital Assets, Not Being Depreciated/Amortized | 10,539,625 | 2,197,515 | 12,737,140 | 15,419,811 |
| Capital Assets, Net of Accumulated Depreciation/ Amortization | 49,268,386 | 16,881,698 | 66,150,084 | 14,947,745 |
| Total Assets | 110,235,225 | 24,068,099 | 134,303,324 | 69,288,699 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| Pension Related Items | 7,748,270 | 209,033 | 7,957,303 | - |
| Other Postemployment Benefits Related Items | 779,860 | 36,235 | 816,095 | - |
| Total Deferred Outflows of Resources | 8,528,130 | 245,268 | 8,773,398 | - |
| **LIABILITIES** | | | | |
| Accounts Payable and Accrued Liabilities | 4,156,642 | 381,177 | 4,537,819 | 1,372,076 |
| Due to Other Governmental Agencies | 1,629,164 | 2,547 | 1,631,711 | - |
| Deposits | - | 62,595 | 62,595 | - |
| Unearned Revenue | 3,704,999 | 138,761 | 3,843,760 | 1,250 |
| Noncurrent Liabilities: | | | | |
| Due Within One Year | 1,185,852 | 461,095 | 1,646,947 | - |
| Due in More Than One Year | 6,202,937 | 6,848,146 | 13,051,083 | - |
| Net Pension Liability | 28,628,041 | 752,818 | 29,380,859 | - |
| Total Other Postemployment Benefits Liability | 2,875,203 | 133,591 | 3,008,794 | - |
| Total Liabilities | 48,382,838 | 8,780,730 | 57,163,568 | 1,373,326 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Lease Related Items | 11,548 | - | 11,548 | 10,502,804 |
| Pension Related Items | 4,574,115 | 147,863 | 4,721,978 | - |
| Other Postemployment Benefits Related Items | 474,644 | 22,054 | 496,698 | - |
| Total Deferred Inflows of Resources | 5,060,307 | 169,917 | 5,230,224 | 10,502,804 |
| **NET POSITION** | | | | |
| Net Investment in Capital Assets | 58,329,010 | 17,283,814 | 75,612,824 | 30,367,556 |
| Restricted for: | | | | |
| Court Innovations | 531,357 | - | 531,357 | - |
| Court Technology | 11,104 | - | 11,104 | - |
| E-911 | 683,191 | - | 683,191 | - |
| Economic Development | 5,933,611 | - | 5,933,611 | 25,030,481 |
| Grants | 2,532,745 | - | 2,532,745 | - |
| Inmate Welfare | 148,583 | - | 148,583 | - |
| Public Safety | 434,679 | - | 434,679 | - |
| Official Records | 189,837 | - | 189,837 | - |
| Tourist Development | 400,970 | - | 400,970 | - |
| Transportation | 5,068,396 | - | 5,068,396 | - |
| Total Restricted | 15,934,473 | - | 15,934,473 | 25,030,481 |
| Unrestricted (Deficit) | (8,943,273) | (1,921,094) | (10,864,367) | 2,014,532 |
| Total Net Position | $ 65,320,210 | $ 15,362,720 | $ 80,682,930 | $ 57,412,569 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF ACTIVITIES
# YEAR ENDED SEPTEMBER 30, 2024

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net Revenue (Expense) and Changes in Net Position: Primary Government: Governmental Activities | Primary Government: Business-Type Activities | Primary Government: Total | Component Unit: Industrial Development Authority |
|---|---|---|---|---|---|---|---|---|
| **PRIMARY GOVERNMENT** | | | | | | | | |
| Governmental Activities: | | | | | | | | |
| General Government | $ 18,686,292 | $ 1,802,867 | $ 569,594 | $ - | $ (16,313,831) | $ - | $ (16,313,831) | $ - |
| Public Safety | 23,934,828 | 5,085,460 | 5,573,167 | 32,254 | (13,243,947) | - | (13,243,947) | - |
| Physical Environment | 441,060 | 706,075 | 3,727,745 | - | 3,992,760 | - | 3,992,760 | - |
| Transportation | 6,618,996 | 83,616 | - | 2,500,133 | (4,035,247) | - | (4,035,247) | - |
| Economic Environment | 4,563,142 | - | 970,798 | - | (3,592,344) | - | (3,592,344) | - |
| Human Services | 976,288 | - | - | - | (976,288) | - | (976,288) | - |
| Culture and Recreation | 2,442,786 | 489,184 | 44,416 | 109,135 | (1,800,051) | - | (1,800,051) | - |
| Debt Service: | | | | | | | | |
| Interest and Fiscal Charges | 13,238 | - | - | - | (13,238) | - | (13,238) | - |
| Total Governmental Activities | 57,676,630 | 8,167,202 | 10,885,720 | 2,641,522 | (35,982,186) | - | (35,982,186) | - |
| Business-Type Activities: | | | | | | | | |
| Solid Waste | 2,303,073 | 2,526,390 | 109,820 | - | - | 333,137 | 333,137 | - |
| Wauchula Hills Water and Wastewater | 1,768,655 | 900,879 | - | 871,724 | - | 3,948 | 3,948 | - |
| Vandolah Wastewater Treatment | 124,353 | 135,019 | - | - | - | 10,666 | 10,666 | - |
| Total Business-Type Activities | 4,196,081 | 3,562,288 | 109,820 | 871,724 | - | 347,751 | 347,751 | - |
| Total Primary Government | $ 61,872,711 | $ 11,729,490 | $ 10,995,540 | $ 3,513,246 | (35,982,186) | 347,751 | (35,634,435) | - |
| **COMPONENT UNIT** | | | | | | | | |
| Industrial Development Authority | $ 4,047,742 | $ 1,111,157 | $ - | $ 14,414 | - | - | - | (2,922,171) |
| **GENERAL REVENUES** | | | | | | | | |
| Taxes: | | | | | | | | |
| Property Taxes | | | | | 20,366,707 | - | 20,366,707 | - |
| Fuel Taxes | | | | | 2,827,406 | - | 2,827,406 | - |
| Sales Tax | | | | | 2,412,998 | - | 2,412,998 | - |
| Communication Services Tax | | | | | 40,959 | - | 40,959 | - |
| Tourist Tax | | | | | 57,134 | - | 57,134 | - |
| Other Taxes | | | | | 1,569,851 | - | 1,569,851 | - |
| State Shared Revenues | | | | | 9,018,004 | - | 9,018,004 | - |
| Mosaic Income | | | | | - | - | - | 9,946,764 |
| Investment Earnings | | | | | 1,390,534 | 167,283 | 1,557,817 | 1,240,122 |
| Gain on Sale of Capital Assets | | | | | 116,484 | 6,363 | 122,847 | - |
| Insurance Recoveries | | | | | 142,214 | - | 142,214 | - |
| Mining Contribution | | | | | 5,200,000 | - | 5,200,000 | - |
| Miscellaneous | | | | | 1,084,132 | 24,095 | 1,108,227 | 11,820 |
| Transfers | | | | | 176,171 | (176,171) | - | - |
| Total General Revenues and Transfers | | | | | 44,402,594 | 21,570 | 44,424,164 | 11,198,706 |
| **CHANGES IN NET POSITION** | | | | | 8,420,408 | 369,321 | 8,789,729 | 8,276,535 |
| Net Position - Beginning of Year | | | | | 56,899,802 | 14,993,399 | 71,893,201 | 49,136,034 |
| **NET POSITION - END OF YEAR** | | | | | $ 65,320,210 | $ 15,362,720 | $ 80,682,930 | $ 57,412,569 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# BALANCE SHEET – GOVERNMENTAL FUNDS
# SEPTEMBER 30, 2024

| | Major | | | | | Nonmajor | |
|---|---|---|---|---|---|---|---|
| | General Fund | Transportation Trust Fund | Fire Control Fund | Grants Fund | Economic Development Authority Fund | Other Governmental Funds | Total Governmental Funds |
| **ASSETS** | | | | | | | |
| Cash and Cash Equivalents | $ 13,537,915 | $ 2,839,128 | $ 648,434 | $ 8,056,219 | $ 8,080,776 | $ 3,368,137 | $ 36,530,609 |
| Restricted Cash and Cash Equivalents | 4,900,618 | - | - | - | - | - | 4,900,618 |
| Deposits | 5,753 | 4,315 | - | - | - | - | 10,068 |
| Accounts Receivable, Net | 860,032 | - | 454 | - | - | 228,154 | 1,088,640 |
| Lease Receivable | 12,145 | - | - | - | - | - | 12,145 |
| Due from Other Funds | 2,441,427 | 345 | - | - | - | 134,022 | 2,575,794 |
| Due from Other Governments | 3,719,764 | 2,688,243 | 120,477 | 764,409 | - | 202,934 | 7,495,827 |
| Prepaid Items | 56,853 | - | - | - | - | 13,372 | 70,225 |
| Inventory of Supplies, at Cost | 320,105 | - | - | - | - | - | 320,105 |
| Total Assets | $ 25,854,612 | $ 5,532,031 | $ 769,365 | $ 8,820,628 | $ 8,080,776 | $ 3,946,619 | $ 53,004,031 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# BALANCE SHEET — GOVERNMENTAL FUNDS (CONTINUED)
# SEPTEMBER 30, 2024

| | Major | | | | | Nonmajor | |
|---|---|---|---|---|---|---|---|
| | General Fund | Transportation Trust Fund | Fire Control Fund | Grants Fund | Economic Development Authority Fund | Other Governmental Funds | Total Governmental Funds |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | | | |
| **LIABILITIES** | | | | | | | |
| Accounts Payable and Accrued Liabilities | $ 2,241,870 | $ 397,195 | $ 133,791 | $ 1,222,731 | $ - | $ 161,055 | $ 4,156,642 |
| Due to Other Funds | 92,812 | 63,989 | - | 2,378,936 | - | 41,080 | 2,576,817 |
| Due to Other Governments | 47,690 | 2,451 | 1,194 | 32,472 | 881,052 | 664,305 | 1,629,164 |
| Unearned Revenue | - | - | - | 3,645,223 | - | 59,776 | 3,704,999 |
| Total Liabilities | 2,382,372 | 463,635 | 134,985 | 7,279,362 | 881,052 | 926,216 | 12,067,622 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| Lease Related Items | 11,548 | - | - | - | - | - | 11,548 |
| Unavailable Revenue: | | | | | | | |
| Intergovernmental | 254,724 | 431,869 | 114,585 | 491,959 | - | 34,329 | 1,327,466 |
| Emergency Medical Services | 502,977 | - | - | - | - | - | 502,977 |
| Total Deferred Inflows of Resources | 769,249 | 431,869 | 114,585 | 491,959 | - | 34,329 | 1,841,991 |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | 376,958 | - | - | - | - | 13,372 | 390,330 |
| Restricted | 4,846,343 | 4,636,527 | - | 1,049,307 | 5,933,611 | 2,128,300 | 18,594,088 |
| Committed | - | - | 519,795 | - | - | 620,514 | 1,140,309 |
| Assigned | - | - | - | - | 1,266,113 | 229,086 | 1,495,199 |
| Unassigned | 17,479,690 | - | - | - | - | (5,198) | 17,474,492 |
| Total Fund Balances | 22,702,991 | 4,636,527 | 519,795 | 1,049,307 | 7,199,724 | 2,986,074 | 39,094,418 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 25,854,612 | $ 5,532,031 | $ 769,365 | $ 8,820,628 | $ 8,080,776 | $ 3,946,619 | |

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. | 59,808,011 |
| Certain receivables are not available to pay current period expenditures and, therefore, are reported as deferred inflows of resources in the funds. | 1,830,443 |
| Long-term liabilities, including financed purchases, leases, SBITAs, and accrued compensated absences are not due and payable in the current period and, therefore, are not reported in the funds. | (7,388,789) |
| Net pension liability is not due and payable in the current period, therefore, the liabilities and the related deferred outflows and inflows of resources are not reported in the funds. | (25,453,886) |
| Total other postemployment benefits liability is not due and payable in the current period, therefore, the liabilities and the related deferred outflows and inflows of resources are not reported in the funds. | (2,569,987) |
| Net Position of Governmental Activities | $ 65,320,210 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — GOVERNMENTAL FUNDS
## YEAR ENDED SEPTEMBER 30, 2024

| | Major | | | | | Nonmajor | |
|---|---|---|---|---|---|---|---|
| | General Fund | Transportation Trust Fund | Fire Control Fund | Grants Fund | Economic Development Authority Fund | Other Governmental Funds | Total Governmental Funds |
| **REVENUES** | | | | | | | |
| Taxes | $ 22,820,664 | $ 1,517,581 | $ - | $ - | $ - | $ 57,134 | $ 24,395,379 |
| Licenses and Permits | 813,350 | - | - | - | - | - | 813,350 |
| Intergovernmental | 11,359,881 | 5,480,852 | 2,154 | 5,467,582 | 1,569,851 | 941,791 | 24,822,111 |
| Charges for Services | 3,117,121 | 83,616 | 22,735 | - | - | 1,730,077 | 4,953,549 |
| Fines and Forfeitures | 10,378 | - | - | - | - | 273,887 | 284,265 |
| Assessments | - | - | 2,386,351 | - | - | - | 2,386,351 |
| Interest | 673,261 | 104,986 | 43,645 | 200,604 | 286,859 | 79,726 | 1,389,081 |
| Miscellaneous | 5,832,227 | 264,020 | 5,048 | 71,878 | - | 142,992 | 6,316,165 |
| Total Revenues | 44,626,882 | 7,451,055 | 2,459,933 | 5,740,064 | 1,856,710 | 3,225,607 | 65,360,251 |
| **EXPENDITURES** | | | | | | | |
| Current: | | | | | | | |
| General Government | 15,151,811 | - | - | 11,420 | - | 2,244,681 | 17,407,912 |
| Public Safety | 18,764,946 | - | 2,787,312 | 657,232 | - | 267,787 | 22,477,277 |
| Physical Environment | 42,668 | - | - | 81,986 | - | 304,481 | 429,135 |
| Transportation | - | 4,131,038 | - | - | - | - | 4,131,038 |
| Economic Environment | - | - | - | 1,283,182 | 3,273,096 | - | 4,556,278 |
| Human Services | 865,618 | - | - | 87,959 | - | - | 953,577 |
| Culture and Recreation | 1,613,381 | - | - | - | 783,928 | - | 2,397,309 |
| Capital Outlay | 5,314,251 | 3,163,195 | 222,783 | 4,113,600 | - | 159,783 | 12,973,612 |
| Debt Service: | | | | | | | |
| Principal Retirement | 121,122 | 2,599 | 125,854 | - | - | 1,346 | 250,921 |
| Interest | 4,954 | 318 | 7,795 | - | - | 171 | 13,238 |
| Total Expenditures | 41,878,751 | 7,297,150 | 3,143,744 | 6,235,379 | 4,057,024 | 2,978,249 | 65,590,297 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | 2,748,131 | 153,905 | (683,811) | (495,315) | (2,200,314) | 247,358 | (230,046) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Transfers In | 429,021 | 171 | 201,456 | 19,708 | - | 920,011 | 1,570,367 |
| Transfers Out | (888,192) | - | (142,500) | (40,521) | - | (322,983) | (1,394,196) |
| Proceeds from Sale of Capital Assets | - | 116,484 | - | - | - | - | 116,484 |
| Insurance Recoveries | 108,083 | - | 34,131 | - | - | - | 142,214 |
| Issuance of Debt | 4,846,343 | - | - | - | - | - | 4,846,343 |
| Leases | 43,204 | 10,150 | 2,665 | - | - | 5,923 | 61,942 |
| SBITAs | 315,260 | - | - | - | - | - | 315,260 |
| Total Other Financing Sources (Uses) | 4,853,719 | 126,805 | 95,752 | (20,813) | - | 602,951 | 5,658,414 |
| **NET CHANGE IN FUND BALANCES** | 7,601,850 | 280,710 | (588,059) | (516,128) | (2,200,314) | 850,309 | 5,428,368 |
| Fund Balances - Beginning of Year | 15,101,141 | 4,355,817 | 1,107,854 | 1,565,435 | 9,400,038 | 2,135,765 | 33,666,050 |
| **FUND BALANCES - END OF YEAR** | $ 22,702,991 | $ 4,636,527 | $ 519,795 | $ 1,049,307 | $ 7,199,724 | $ 2,986,074 | $ 39,094,418 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY, FLORIDA**
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**
**YEAR ENDED SEPTEMBER 30, 2024**

| | | |
|---|---|---|
| Net Change in Fund Balances - Total Governmental Funds | $ | 5,428,368 |
| 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 or amortization expense. This is the amount by which capital outlay exceeded depreciation and amortization in the current period. | | 8,124,587 |
| Long-term liabilities are reported in the statement of net position but not in the governmental funds because they are not due and payable in the current period. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | | (5,851,166) |
| Some revenues reported in the statement of activities will not be collected for several months after the fiscal year-end and, therefore, are not reported as revenues in governmental funds. | | 301,918 |
| Changes in net pension liability and related pension amounts reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. | | 462,139 |
| Changes in total other postemployment benefits (OPEB) liability and related OPEB amounts reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. | | (45,438) |
| Change in Net Position of Governmental Activities | $ | 8,420,408 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY, FLORIDA**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — GENERAL FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Taxes | $ 23,461,056 | $ 23,461,056 | $ 22,820,664 | $ (640,392) |
| Licenses and Permits | 459,150 | 459,150 | 813,350 | 354,200 |
| Intergovernmental | 12,143,423 | 12,750,203 | 11,359,881 | (1,390,322) |
| Charges for Services | 1,846,249 | 3,367,352 | 3,117,121 | (250,231) |
| Fines and Forfeitures | 5,700 | 14,700 | 10,378 | (4,322) |
| Interest | 10,100 | 22,100 | 673,261 | 651,161 |
| Net Change in Fair Value of Investments | 22,100 | 99,950 | - | (99,950) |
| Miscellaneous | 32,364 | 6,248,268 | 5,832,227 | (416,041) |
| Total Revenues | 37,980,142 | 46,422,779 | 44,626,882 | (1,795,897) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | 10,562,204 | 16,118,439 | 15,151,811 | 966,628 |
| Public Safety | 18,660,008 | 20,554,392 | 18,764,946 | 1,789,446 |
| Physical Environment | 53,409 | 55,053 | 42,668 | 12,385 |
| Human Services | 876,397 | 867,654 | 865,618 | 2,036 |
| Culture and Recreation | 1,820,374 | 1,829,618 | 1,613,381 | 216,237 |
| Capital Outlay | 7,268,746 | 8,390,821 | 5,314,251 | 3,076,570 |
| Debt Service: | | | | |
| Principal Retirement | 33,907 | 33,907 | 121,122 | (87,215) |
| Interest | 1,140 | 1,140 | 4,954 | (3,814) |
| Other Expenditures | 8,598,297 | 9,436,224 | - | 9,436,224 |
| Total Expenditures | 47,874,482 | 57,287,248 | 41,878,751 | 15,408,497 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (9,894,340) | (10,864,469) | 2,748,131 | 13,612,600 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 638,434 | 365,800 | 429,021 | 63,221 |
| Transfers Out | (779,675) | (1,749,614) | (888,192) | 861,422 |
| Insurance Recoveries | - | 108,083 | 108,083 | - |
| Debt Issuance | - | - | 4,846,343 | 4,846,343 |
| Lease Issuance | - | - | 43,204 | 43,204 |
| SBITA Issuance | - | - | 315,260 | 315,260 |
| Total Other Financing Sources (Uses) | (141,241) | (1,275,731) | 4,853,719 | 924,643 |
| **NET CHANGE IN FUND BALANCES** | (10,035,581) | (12,140,200) | 7,601,850 | 19,742,050 |
| Fund Balances - Beginning of Year | 10,035,581 | 12,140,200 | 15,101,141 | 2,960,941 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 22,702,991 | $ 22,702,991 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — TRANSPORTATION TRUST FUND
# YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Taxes | $ 1,595,000 | $ 1,595,000 | $ 1,517,581 | $ (77,419) |
| Intergovernmental | 14,422,985 | 14,666,595 | 5,480,852 | (9,185,743) |
| Charges for Services | 64,000 | 64,000 | 83,616 | 19,616 |
| Interest | 5,000 | 5,000 | 104,986 | 99,986 |
| Miscellaneous | 216,600 | 216,600 | 264,020 | 47,420 |
| Total Revenues | 16,303,585 | 16,547,195 | 7,451,055 | (9,096,140) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Transportation | 5,031,845 | 5,029,036 | 4,131,038 | 897,998 |
| Capital Outlay | 12,628,885 | 13,092,704 | 3,163,195 | 9,929,509 |
| Debt Service: | | | | |
| Principal Retirement | - | - | 2,599 | (2,599) |
| Interest | - | - | 318 | (318) |
| Other Expenditures | 506,214 | 506,214 | - | 506,214 |
| Total Expenditures | 18,166,944 | 18,627,954 | 7,297,150 | 11,330,804 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (1,863,359) | (2,080,759) | 153,905 | 2,234,664 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 11,700 | 14,100 | 171 | (13,929) |
| Transfers Out | (63,750) | (63,750) | - | 63,750 |
| Issuance of Lease | - | - | 10,150 | 10,150 |
| Proceeds from Sale of Capital Assets | - | - | 116,484 | 116,484 |
| Total Other Financing Sources (Uses) | (52,050) | (49,650) | 126,805 | 176,455 |
| **NET CHANGE IN FUND BALANCES** | (1,915,409) | (2,130,409) | 280,710 | 2,411,119 |
| Fund Balances - Beginning of Year | 1,915,409 | 2,130,409 | 4,355,817 | 2,225,408 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 4,636,527 | $ 4,636,527 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — FIRE CONTROL FUND
# YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 210,006 | $ 1,212,411 | $ 2,154 | $ (1,210,257) |
| Charges for Services | 32,000 | 32,000 | 22,735 | (9,265) |
| Assessments | 2,445,000 | 2,445,000 | 2,386,351 | (58,649) |
| Interest | 3,500 | 3,500 | 43,645 | 40,145 |
| Miscellaneous | 3,500 | 3,500 | 5,048 | 1,548 |
| Total Revenues | 2,694,006 | 3,696,411 | 2,459,933 | (1,236,478) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Public Safety | 2,884,415 | 2,861,375 | 2,787,312 | 74,063 |
| Capital Outlay | 173,500 | 1,234,077 | 222,783 | 1,011,294 |
| Debt Service: | | | | |
| Principal Retirement | 122,483 | 122,483 | 125,854 | (3,371) |
| Interest | 7,556 | 7,556 | 7,795 | (239) |
| Other Expenditures | 473,861 | 473,861 | - | 473,861 |
| Total Expenditures | 3,661,815 | 4,699,352 | 3,143,744 | 1,555,608 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (967,809) | (1,002,941) | (683,811) | 319,130 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 200,000 | 201,456 | 201,456 | - |
| Transfers Out | (270,984) | (270,984) | (142,500) | 128,484 |
| Issuance of Lease | - | - | 2,665 | 2,665 |
| Insurance Recoveries | - | 33,676 | 34,131 | 455 |
| Total Other Financing Sources (Uses) | (70,984) | (35,852) | 95,752 | 131,604 |
| **NET CHANGE IN FUND BALANCES** | (1,038,793) | (1,038,793) | (588,059) | 450,734 |
| Fund Balances - Beginning of Year | 1,038,793 | 1,038,793 | 1,107,854 | 69,061 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 519,795 | $ 519,795 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — GRANTS FUND
# YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 13,841,605 | $ 29,377,725 | $ 5,467,582 | $ (23,910,143) |
| Interest | 1,000 | 151,000 | 200,604 | 49,604 |
| Miscellaneous | - | 31,369 | 71,878 | 40,509 |
| Total Revenues | 13,842,605 | 29,560,094 | 5,740,064 | (23,820,030) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | - | 45,692 | 11,420 | 34,272 |
| Public Safety | 2,825,933 | 7,984,429 | 657,232 | 7,327,197 |
| Physical Environment | 106,609 | 581,501 | 81,986 | 499,515 |
| Economic Environment | 470,842 | 2,290,923 | 1,283,182 | 1,007,741 |
| Human Services | 48,615 | 240,215 | 87,959 | 152,256 |
| Capital Outlay | 10,667,676 | 19,921,022 | 4,113,600 | 15,807,422 |
| Total Expenditures | 14,119,675 | 31,063,782 | 6,235,379 | 24,828,403 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (277,070) | (1,503,688) | (495,315) | 1,008,373 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 279,370 | 279,370 | 19,708 | (259,662) |
| Transfers Out | (2,300) | (50,355) | (40,521) | 9,834 |
| Total Other Financing Sources (Uses) | 277,070 | 229,015 | (20,813) | (249,828) |
| **NET CHANGE IN FUND BALANCES** | - | (1,274,673) | (516,128) | 758,545 |
| Fund Balances - Beginning of Year | - | 1,274,673 | 1,565,435 | 290,762 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 1,049,307 | $ 1,049,307 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY, FLORIDA**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — ECONOMIC DEVELOPMENT AUTHORITY FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 2,000,000 | $ 1,569,851 | $ 1,569,851 | $ - |
| Interest | 270,000 | 270,000 | 286,859 | 16,859 |
| Total Revenues | 2,270,000 | 1,839,851 | 1,856,710 | 16,859 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Economic Environment | 8,558,653 | 7,675,320 | 3,273,096 | 4,402,224 |
| Recreation | 1,113,043 | 1,028,580 | 783,928 | 244,652 |
| Total Expenditures | 9,671,696 | 8,703,900 | 4,057,024 | 4,646,876 |
| **NET CHANGE IN FUND BALANCES** | (7,401,696) | (6,864,049) | (2,200,314) | 4,663,735 |
| Fund Balances - Beginning of Year | 2,710,248 | 2,481,171 | 9,400,038 | 6,918,867 |
| **FUND BALANCES - END OF YEAR** | $ (4,691,448) | $ (4,382,878) | $ 7,199,724 | $ 11,582,602 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF NET POSITION — PROPRIETARY FUNDS
# SEPTEMBER 30, 2024

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment Fund | Vandolah Wastewater Treatment (Nonmajor Fund) | Total Enterprise Funds |
| **ASSETS** | | | | |
| Current Assets: | | | | |
| Cash | $ 2,419,292 | $ 773,440 | $ 153,617 | $ 3,346,349 |
| Deposits | - | 3,596 | - | 3,596 |
| Accounts Receivable, Net | 90,108 | 161,265 | 10,364 | 261,737 |
| Due from Other Funds | 275 | 748 | - | 1,023 |
| Due from Other Governmental Agencies | 2,822 | 98,155 | - | 100,977 |
| Prepaid Items | 19,031 | - | - | 19,031 |
| Total Current Assets | 2,531,528 | 1,037,204 | 163,981 | 3,732,713 |
| Noncurrent Assets: | | | | |
| Restricted Cash and Cash Equivalents | 1,256,173 | - | - | 1,256,173 |
| Capital Assets: | | | | |
| Land | 372,775 | 424,850 | 165,000 | 962,625 |
| Construction in Progress | - | 1,234,890 | - | 1,234,890 |
| Buildings and Improvements | 3,562,367 | 5,801,121 | 1,184,598 | 10,548,086 |
| Equipment | 3,684,523 | 654,338 | 8,961 | 4,347,822 |
| Infrastructure | 7,218,397 | 16,403,959 | - | 23,622,356 |
| Right-to-Use Leased Equipment | 4,878 | 4,734 | 645 | 10,257 |
| Less: Accumulated Depreciation/ Amortization | (9,648,351) | (11,483,855) | (514,617) | (21,646,823) |
| Total Capital Assets, Net of Accumulated Depreciation/Amortization | 5,194,589 | 13,040,037 | 844,587 | 19,079,213 |
| Total Noncurrent Assets | 6,450,762 | 13,040,037 | 844,587 | 20,335,386 |
| Total Assets | 8,982,290 | 14,077,241 | 1,008,568 | 24,068,099 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| Pension Related Items | 108,566 | 88,425 | 12,042 | 209,033 |
| Other Postemployment Benefits Related Items | 19,097 | 15,098 | 2,040 | 36,235 |
| Total Deferred Outflows of Resources | 127,663 | 103,523 | 14,082 | 245,268 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF NET POSITION — PROPRIETARY FUNDS (CONTINUED)
# SEPTEMBER 30, 2024

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment Fund | Vandolah Wastewater Treatment (Nonmajor Fund) | Total Enterprise Funds |
| **LIABILITIES** | | | | |
| Current Liabilities: | | | | |
| Accounts Payable and Accrued Liabilities | $ 265,606 | $ 111,802 | $ 3,769 | $ 381,177 |
| Due to Other Governmental Agencies | 2,547 | - | - | 2,547 |
| Deposits | 24,842 | 37,753 | - | 62,595 |
| Unearned Revenue | - | 138,761 | - | 138,761 |
| Accrued Compensated Absences, Current Portion | 1,856 | - | - | 1,856 |
| Notes Payable, Current Portion | 350,000 | - | - | 350,000 |
| Landfill Closure and Postclosure Costs, Current Portion | 106,711 | - | - | 106,711 |
| Leases, Current Portion | 1,178 | 1,188 | 162 | 2,528 |
| Total Current Liabilities | 752,740 | 289,504 | 3,931 | 1,046,175 |
| Noncurrent Liabilities: | | | | |
| Accrued Compensated Absences, Less Current Portion | 3,431 | - | - | 3,431 |
| Net Pension Liability | 337,008 | 355,197 | 60,613 | 752,818 |
| Other Postemployment Benefits | 70,406 | 55,663 | 7,522 | 133,591 |
| Notes Payable, Less Current Portion | 1,380,000 | - | - | 1,380,000 |
| Landfill Closure and Post-Closure Costs | 5,458,959 | - | - | 5,458,959 |
| Leases, Less Current Portion | 3,029 | 2,400 | 327 | 5,756 |
| Total Noncurrent Liabilities | 7,252,833 | 413,260 | 68,462 | 7,734,555 |
| Total Liabilities | 8,005,573 | 702,764 | 72,393 | 8,780,730 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Pension Related Items | 78,120 | 61,461 | 8,282 | 147,863 |
| Other Postemployment Benefits Related Items | 11,623 | 9,189 | 1,242 | 22,054 |
| Total Deferred Inflows of Resources | 89,743 | 70,650 | 9,524 | 169,917 |
| **NET POSITION** | | | | |
| Net Investment in Capital Assets | 3,431,852 | 13,007,864 | 844,098 | 17,283,814 |
| Unrestricted | (2,417,215) | 399,486 | 96,635 | (1,921,094) |
| Total Net Position | $ 1,014,637 | $ 13,407,350 | $ 940,733 | $ 15,362,720 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY, FLORIDA**
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION — PROPRIETARY FUNDS**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment Fund | Vandolah Wastewater Treatment (Nonmajor Fund) | Total Enterprise Funds |
| **OPERATING REVENUES** | | | | |
| Sales and Charges for Services | $ 1,310,787 | $ 900,879 | $ 135,019 | $ 2,346,685 |
| Special Assessments | 1,215,603 | - | - | 1,215,603 |
| Total Operating Revenues | 2,526,390 | 900,879 | 135,019 | 3,562,288 |
| **OPERATING EXPENSES** | | | | |
| Personal Services | 599,044 | 473,453 | 64,802 | 1,137,299 |
| General and Administrative | 1,145,953 | 524,182 | 35,743 | 1,705,878 |
| Depreciation | 469,642 | 770,872 | 23,788 | 1,264,302 |
| Total Operating Expenses | 2,214,639 | 1,768,507 | 124,333 | 4,107,479 |
| **OPERATING INCOME (LOSS)** | 311,751 | (867,628) | 10,686 | (545,191) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Intergovernmental | 109,820 | - | - | 109,820 |
| Interest Income | 128,780 | 31,758 | 6,745 | 167,283 |
| Interest Expense | (88,434) | (148) | (20) | (88,602) |
| Gain on Sale of Capital Assets | 6,363 | - | - | 6,363 |
| Miscellaneous Revenue | 16,339 | 7,756 | - | 24,095 |
| Total Nonoperating Revenues (Expenses), Net | 172,868 | 39,366 | 6,725 | 218,959 |
| **INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS** | 484,619 | (828,262) | 17,411 | (326,232) |
| **CAPITAL CONTRIBUTIONS AND TRANSFERS** | | | | |
| Capital Contributions | - | 871,724 | - | 871,724 |
| Transfers Out | (57,171) | (100,000) | (19,000) | (176,171) |
| Total Capital Contributions and Transfers | (57,171) | 771,724 | (19,000) | 695,553 |
| **CHANGE IN NET POSITION** | 427,448 | (56,538) | (1,589) | 369,321 |
| Net Position - Beginning of Year | 587,189 | 13,463,888 | 942,322 | 14,993,399 |
| **NET POSITION - END OF YEAR** | $ 1,014,637 | $ 13,407,350 | $ 940,733 | $ 15,362,720 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF CASH FLOWS — PROPRIETARY FUNDS
# YEAR ENDED SEPTEMBER 30, 2024

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment | Vandolah Wastewater Treatment (Nonmajor Fund) | Total Enterprise Funds |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| Receipts from Customers and Users | $ 2,525,936 | $ 916,579 | $ 124,706 | $ 3,567,221 |
| Payments to Suppliers | (1,568,855) | (475,216) | (34,227) | (2,078,298) |
| Payments to Employees | (619,281) | (499,455) | (68,353) | (1,187,089) |
| Net Cash Provided (Used) by Operating Activities | 337,800 | (58,092) | 22,126 | 301,834 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | |
| Intergovernmental Grants | 109,820 | - | - | 109,820 |
| Other Nonoperating Revenue | 14,186 | 7,756 | - | 21,942 |
| Cash Received from Interfund Borrowings | (275) | - | - | (275) |
| Transfers to Other Fund | (57,171) | (100,000) | (19,000) | (176,171) |
| Net Cash Provided (Used) by Noncapital Financing Activities | 66,560 | (92,244) | (19,000) | (44,684) |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | |
| Capital Grants, State Shared Revenues, and Contributions | - | 1,074,171 | - | 1,074,171 |
| Acquisition and Construction of Capital Assets | (755,226) | (975,485) | - | (1,730,711) |
| Proceeds from Sale of Capital Assets | 6,363 | - | - | 6,363 |
| Principal Paid on Leases and Long-Term Debt | (351,144) | (1,228) | (167) | (352,539) |
| Interest Paid | (88,434) | (148) | (20) | (88,602) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (1,188,441) | 97,310 | (187) | (1,091,318) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Interest Received | 128,780 | 31,758 | 6,745 | 167,283 |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | (655,301) | (21,268) | 9,684 | (666,885) |
| Cash and Cash Equivalents - Beginning of Year | 4,330,766 | 794,708 | 143,933 | 5,269,407 |
| **CASH AND CASH EQUIVALENTS - END OF YEAR** | $ 3,675,465 | $ 773,440 | $ 153,617 | $ 4,602,522 |
| **CLASSIFIED AS** | | | | |
| Cash | $ 2,419,292 | $ 773,440 | $ 153,617 | $ 3,346,349 |
| Restricted Cash and Cash Equivalents | 1,256,173 | - | - | 1,256,173 |
| Total | $ 3,675,465 | $ 773,440 | $ 153,617 | $ 4,602,522 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF CASH FLOWS — PROPRIETARY FUNDS (CONTINUED)
# YEAR ENDED SEPTEMBER 30, 2024

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment | Vandolah Wastewater Treatment (Nonmajor Fund) | Total Enterprise Funds |
| **RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | | | |
| Operating Income (Loss) | $ 311,751 | $ (867,628) | $ 10,686 | $ (545,191) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | |
| Depreciation/Amortization | 469,642 | 770,872 | 23,788 | 1,264,302 |
| Changes in Assets and Liabilities: | | | | |
| (Increase) Decrease in: | | | | |
| Accounts Receivable | (1,454) | 14,530 | (10,312) | 2,764 |
| Prepaid Items | 9,516 | - | - | 9,516 |
| Deferred Outflows - Pensions | (21,448) | 10,102 | 1,522 | (9,824) |
| Deferred Outflows - OPEB | (15,038) | (10,268) | (1,379) | (26,685) |
| Increase (Decrease) in: | | | | |
| Accounts Payable and Accrued Liabilities | (28,420) | 48,966 | 1,515 | 22,061 |
| Due to Other Government Agencies | 2,547 | - | - | 2,547 |
| Deposits | 1,000 | 1,170 | - | 2,170 |
| Net Pension Liability | (44,186) | (34,775) | (4,668) | (83,629) |
| Total OPEB Liability | 22,191 | (1,715) | (332) | 20,144 |
| Landfill Closure and Postclosure Costs | (406,545) | - | - | (406,545) |
| Deferred Inflows - Pensions | 41,318 | 18,955 | 2,458 | 62,731 |
| Deferred Inflows - OPEB | (3,074) | (8,301) | (1,152) | (12,527) |
| Net Cash Provided (Used) by Operating Activities | $ 337,800 | $ (58,092) | $ 22,126 | $ 301,834 |
| **SUPPLEMENTAL DISCLOSURE OF INVESTING CAPITAL, AND FINANCING ACTIVITIES** | | | | |
| Assets Acquired Through Retainage and Accounts Payable | $ - | $ 85,260 | $ - | $ 85,260 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY, FLORIDA**
**STATEMENT OF FIDUCIARY NET POSITION — FIDUCIARY FUNDS**
**SEPTEMBER 30, 2024**

| | Custodial Funds |
|---|---|
| **ASSETS** | |
| Cash | $ 1,424,649 |
| **LIABILITIES** | |
| Due to Individuals | 75,616 |
| Due to Other Governments | 245,149 |
| Deposit - Installment Taxes | 337,074 |
| Total Liabilities | 657,839 |
| **NET POSITION** | |
| Restricted for Individuals, Organizations, and Other Governments | 766,810 |
| Total Net Position | $ 766,810 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY, FLORIDA**
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION — FIDUCIARY FUNDS**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Custodial Funds |
|---|---|
| **ADDITIONS** | |
| Collections from Individuals | $ 723,553 |
| Property Tax Collections for Other Governments | 18,347,000 |
| Evidence Collected | 13,678 |
| Collections for Court Related Activities | 1,571,533 |
| Licenses, Taxes, and Fees Collected for Other Governments | 6,500,158 |
| Total Additions | 27,155,922 |
| **DEDUCTIONS** | |
| Medical, Dental, and Life Insurance | 40,486 |
| Payments to Individuals | 178,929 |
| Payments of Court Related Funds | 1,494,619 |
| Payments to Other Entities | 111,406 |
| Payments to Other Governments | 24,877,200 |
| Total Deductions | 26,702,640 |
| **NET INCREASE IN FIDUCIARY NET POSITION** | 453,282 |
| Fiduciary Net Position - Beginning of Year | 313,528 |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ 766,810 |

*See accompanying Notes to Financial Statements.*

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Reporting Entity

Hardee County, Florida (the County) is a non-charter County established under the Constitution and laws of the state of Florida. The six offices elected county wide are as follows: Board of County Commissioners (the Board) composed of five members, Clerk of Circuit Court (the Clerk), Sheriff, Tax Collector, Property Appraiser, and Supervisor of Elections.

The Board, as the legislative body for the County, budgets and provides the funding used by the separate constitutional officers with the exception of fees collected by the Tax Collector, Property Appraiser, and Clerk. The Clerk maintains the accounting system for the Board's operations. The Clerk, Property Appraiser, Tax Collector, Sheriff, and Supervisor of Elections each maintain their own accounting system. The operations of the Board and each constitutional officer have been combined in these financial statements.

Accounting principles generally accepted in the United States (GAAP) require that each unit of government define a governmental reporting entity. The accompanying financial statements present the financial position and results of operations of the applicable funds of the County.

GAAP requires that these financial statements include all entities for which the County is considered to be financially accountable (component unit). The County is financially accountable if it 1) holds a majority equity interest and it doesn't meet the definition of an investment; or 2) appoints a voting majority of the organization's governing body and (a) 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. If a component unit is, in substance, part of the government's operations, it should be reported as a blended component unit. Otherwise, a component unit should be discretely presented. Based on the criteria, the County management determined that the County has one discretely presented component unit and one blended component unit.

### Discretely Presented Component Unit

The Hardee County Industrial Development Authority (the Authority), as authorized by Chapter 159.44-159.53 of the Florida Statutes, was created for the purpose of financing and refinancing projects for the public purposes in the manner provided by the Florida Industrial Development Financing Act and by Chapter 159.44-159.53 of the Florida Statutes and for the purpose of fostering economic development of Hardee County.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Discretely Presented Component Unit (Continued)

The Authority is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the primary government. The County entered into an agreement with a private entity which otherwise assumed to provide financial support to the Authority. Separate audited financial statements for the Hardee County Industrial Development Authority are available upon request at 107 East Main Street, Wauchula, Florida 33873.

### Blended Component Unit

The Hardee County Economic Development Authority (EDA), established in accordance with Section 211.3103 of the Florida Statutes, was created to solicit, rank, and fund projects that provide economic development opportunities and infrastructure within the geographic boundaries of Hardee County and to otherwise maximize the use of federal, local, and private resources. The Board represents the majority of the voting members on the EDA. The Clerk maintains the accounting system for the EDA. The EDA is reported as a special revenue fund and as a major fund of the County. Separate audited financial statements for the EDA are available upon request at 412 West Orange Street, Room 103, Wauchula, Florida 33873.

### Basis of Presentation, Basis of Accounting, and Measurement Focus

The accounting principles of the County conform to GAAP as applicable to governments. The following is a summary of the significant accounting principles and policies used in the preparation of these financial statements.

### Fund Accounting

The accounts of the County are organized on the basis of 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, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances or net position, 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 and proprietary 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 custodial funds. The custodial funds of the County are used to account for assets associated with activities which benefit other governments.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 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. 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.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 33 – *Accounting and Financial Reporting for Nonexchange Transactions*.

Program revenues derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the cost of the function to be financed from the government's general revenues. Program revenues include charges for services, program specific operating grants and contributions, and program specific capital grants and contributions. 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 expenditures. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as other financing sources. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as expenditures.

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

The County's fiduciary funds presented in the fund financial statements include custodial funds. These funds are not incorporated into the government-wide statements.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 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. Revenues susceptible to accrual are certain tax revenues, intergovernmental revenues, ambulance fees, and investment earnings. Major revenue sources not susceptible to accrual include charges for services (other than ambulance fees), fines and forfeitures, and miscellaneous revenue. 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. All other revenue items are considered to be measurable only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Under the current financial resources measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources." Governmental funds operating statements present increases (revenues 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.

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

### Proprietary Funds

The County's enterprise funds are proprietary funds. 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 or services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with their activity are included on their statement of net position. Proprietary fund's operating statements present increases (revenues) and decreases (expenses) in total net position.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Proprietary Funds (Continued)

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 grants, investment earnings and miscellaneous other revenues result from nonexchange transactions or ancillary activities.

When both restricted and unrestricted resources are available for use, it is the County's policy to first apply restricted resources when an expense is in incurred for purposes for which both restricted and unrestricted assets are available.

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

### Custodial Funds

The custodial funds use the economic resources measurement focus and the accrual basis of accounting. Ending net position is restricted for individuals, organizations, and other governments.

### Basis of Presentation

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues or expenditures/expenses of each fund category and the governmental and enterprise combined) for the determination of major funds. The County has used GASB Statement No. 34 minimum criteria for major fund determination. The nonmajor funds are combined in a column in the fund financial statements and detailed in the combining section.

The County considers the Fire Control Fund important to financial statement users because of the public interest and is, therefore, reporting this governmental funds as major even though the quantitative criteria have not been met.

### 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.

**Transportation Trust Fund** – The Transportation Trust Fund, a special revenue fund, accounts for the proceeds of local, state, and federal gas taxes, which are restricted for use in the operation of the County's road and bridge, and equipment maintenance departments.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Governmental Major Funds (Continued)

**Fire Control Fund** – The Fire Control Fund, a special revenue fund, accounts for assessments committed to providing countywide fire protection services.

**Grants Fund** – The Grants Fund, a special revenue fund, was established to account for all community development enhancement projects that are funded through various restricted state, federal, and other funding agencies.

**Economic Development Authority Fund** – The Economic Development Authority Fund, a special revenue fund, was established to solicit, rank, and fund projects that provide economic development opportunities and infrastructure within the geographic boundaries of Hardee County.

### Proprietary Major Funds

**Solid Waste Fund** – The Solid Waste Fund accounts for the fees imposed on users of the Hardee County Landfill; and for the closure and post-closure liability along with the restricted cash required by the Environmental Protection Agency.

**Wauchula Hills Water/Wastewater Treatment Fund** – The Wauchula Hills Water/Wastewater Treatment fund accounts for the operations of the Wauchula Hills Water and Wastewater utilities.

### Fiduciary Funds

**Custodial Funds** – Custodial Funds are fiduciary in nature and used to account for assets associated with various activities, which benefit individuals and other governments.

### Budgets and Budgetary Accounting

The County follows the procedures provided by Florida Statutes in establishing final budget balances reported on the financial statements.

Budgets are prepared, public hearings are held, and original budgets are adopted annually for governmental funds in accordance with procedures and time intervals prescribed by law.

Budgets are prepared for the governmental funds on a basis consistent with GAAP and are based upon the final amended amounts.

Appropriations lapse at year-end to the extent that they have not been expended. Budget appropriations may not be legally exceeded on a fund basis, which is the legal level of control.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Budgets and Budgetary Accounting (Continued)

Final budget amounts reported are based upon the final amended budget.

Formal budgetary integration is employed as a management control device during the year for all governmental funds and proprietary funds except for Sheriff's Commissary Fund, Sheriff's Education Fund, Sheriff's E-911 Fund, Sheriff's Youth Fund, Sheriff's Flower Fund, and Sheriff's Drug Task Force Fund.

### Accounts Receivable

Accounts receivable is shown at its net realizable value and reduced by an allowance for uncollectible accounts.

### Interfund Transactions

Interfund transactions are accounted for in the following manner:

Transactions for services rendered are recorded as revenues in the receiving fund and as expenditures or expenses (as appropriate) in the disbursing fund.

Transactions to reimburse a fund for expenditures made by it for the benefit of another fund are recorded as expenditures or expenses (as appropriate) in the disbursing fund and as a reduction of expenditures or expenses (as appropriate) in the receiving fund; and transactions to shift revenues from the fund budgeted to receive them to the fund budgeted to expend them are recorded as transfers in and out, respectively.

Transfers are reported in the "Other Financing Sources (Uses)" section in the statement of revenues, expenditures, and changes in fund balances and in the "Transfers" section in the statement of revenues, expenses, and changes in fund Net position. As of fiscal year-end, any unpaid amounts related to these transactions are reported as due from/to other funds on the balance sheet. Assets acquired or constructed by resources of a governmental fund which are subsequently transferred to a proprietary fund are accounted for as expenditures within the governmental fund and as contributed capital in the proprietary fund.

### Inventory of Supplies

Inventory shown in the General Fund consists of expendable supplies held for consumption and road materials valued at cost. Inventories are valued at the lower of cost (first-in, first-out) or market. Inventory is accounted for using the consumption method.

### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are expensed during the periods benefited.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Unearned Revenues

Unearned revenue at the government-wide level arises only when the County receives resources before it has legal claim to them. Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Revenues in the proprietary funds which have not been earned are reported in accordance with the accrual basis of accounting as unearned revenue. The unearned revenue will be recognized as revenues in the fiscal year they are earned.

### Capital Assets

Capital assets which include property, plant, equipment, right-to-use lease assets, and infrastructure assets (e.g., roads, bridges, right-of-way, and sewer distribution systems 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 real or personal property that have a value equal to or greater than the capitalization threshold for their respective asset class and have an estimated useful life greater than of one year. The cost of improvements and replacements which extend the useful lives and/or increase the capacity or efficiency of the asset are capitalized. Repairs and maintenance costs which do not improve or extend the useful life of the respective assets are charged to expense when incurred.

Capital assets are recorded as expenditures in the general and special revenue funds at the time of purchase. Machinery and equipment is recorded at historical cost or estimated historical cost if actual historical cost is not available. Land, buildings, improvements, and equipment are valued at historical cost or at estimated acquisition value for those assets contributed.

Right-to-use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Subscription-based information technology arrangements (SBITA) assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA vendor incentives received form the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Capital Assets (Continued)

The Board holds legal title for the capital assets used in the operations of the Board, Clerk, Property Appraiser, Supervisor of Elections, and Tax Collector, and is accountable for them under Florida Law. The Sheriff is accountable for, and thus maintains, capital assets records pertaining only to equipment used in their operations. These assets have been combined with the Board's governmental activities' capital assets in the statement of net position. Capital assets used by the governmental funds are reported in the financial statements of the County. Capital assets of the enterprise funds are reported in the Proprietary Funds financial statements.

Depreciation/amortization on capital assets is charged as an expense against operations which is closed to net position. Accumulated depreciation/amortization is reported on the proprietary funds statement of new position. Depreciation/amortization has been provided over the estimated useful lives using the straight-line method.

### Property Taxes

Under the laws of the state of Florida, the assessment of all properties and the collection of all county, municipal, and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the state regulating tax assessments are also designed to assure a consistent property valuation method statewide. Florida Statutes permit counties to levy property taxes at a rate of up to 10 mills for general operations. The tax levy rate for general operations of the County for the year ended September 30, 2024 was 8.8000 mills.

The tax levy of the County is established by the Board prior to October 1 of each year and the Property Appraiser incorporates the County millage rate into the total tax levy, which includes the various municipalities, the County School Board, and other taxing authorities.

All property is assessed according to its fair market value January 1 of each year. Each assessment roll is submitted to the Executive Director of the Florida Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of Florida Statutes.

All taxes become payable on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. Taxes paid in March are without discount.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Property Taxes (Continued)

On or prior to June 1 following the tax year, tax certificates are sold for all delinquent taxes on real property. After sale, tax certificates bear interest of 18% per year or at any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the tax certificate holder after a period of two years. Unsold tax certificates are held by the County.

The County does not accrue its portion of the County held tax certificates because such amounts are not measurable and available as of the balance sheet date.

### Accumulated Unpaid Vacation and Sick Pay

The policies of the various County agencies allow employees to accumulate annual leave and sick leave. Various amounts of accumulated annual leave and sick leave may be paid upon separation or retirement. The County accrues annual and sick leave based on current employee compensation levels and the number of years of service in accordance with GAAP.

In enterprise funds, expense for compensated absences is recorded when earned by the employee. A long-term liability of accrued sick and annual leave has been recorded in the enterprise funds.

### Restricted Assets

Certain funds of the County are classified as restricted assets on the balance sheet and on the statement of net position because the restriction is either imposed by law through constitutional provisions or enabling legislation or imposed externally by creditors, grantors, contributors, or laws or regulations of other governments. Therefore, their use is limited by applicable laws and regulations.

### Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the County because it is, at present, not necessary to assure effective budgetary control or to facilitate effective cash planning and control.

### Landfill Closure and Post-Closure Costs

The County has obtained engineering estimates of future costs to close and monitor the current sanitary landfill site in accordance with state and federal guidelines. Estimated landfill closing and monitoring costs are being accrued in the Solid Waste Fund over the operating life of the landfill representing the commitment to fund such costs for the future.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Use of Estimates

The preparation of financial statements in conformity with GAAP, as applicable to government entities, requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

### Other Postemployment Benefit Obligations (OPEB)

In the statement of net position, liabilities are recognized for the County's total OPEB liability as determined by an actuarial review of healthcare coverage purchased by retirees to continue participation in the County's health plans. OPEB expense is recognized immediately for change in the OPEB liability resulting from current year service cost, interest in the total OPEB liability, and change of benefit terms or actuarial assumptions.

### Pensions

In the government-wide and proprietary funds statements of net position, liabilities are recognized for the County's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) and additions to/deductions from FRS's and HIS's fiduciary net position have been determined on the same basis as they are reported by the FRS and HIS plans. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds of employee contributions are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### Fund Balance, Net Position, and Spending Policy

In accordance with GASB Statement No. 54, *Fund Balance Reporting, and Governmental Fund Type Definitions*, the Board classified fund balance in governmental funds as nonspendable, restricted, committed, assigned, and unassigned.

- **Nonspendable fund balance.** 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 fund balance.** Amounts that can be spent for specific purposes because of 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 fund balance.** Includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to grant funds awarded and passed by the Board, the County's highest level of decision-making authority.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Fund Balance, Net Position, and Spending Policy (Continued)

- **Assigned fund balance.** Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the County's adopted policy, only the Board may assign amounts for specific purposes.

- **Unassigned fund balance.** Includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. Unassigned may also include deficit fund balance amounts within other governmental funds.

Net position represents the difference between assets and liabilities. The net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. The net investment in capital assets excludes unspent debt proceeds. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. All net position not reported as net investment in capital assets or restricted net position, is reported as unrestricted net position.

The Board has not formally adopted fund balance, net position, and spending policies to clearly define the process for tracking the various classifications of fund balance/net position. When a fund expenditure is incurred, for which restricted, committed, assigned, or unassigned fund balance amounts are available to be used, the Board will first use restricted amounts, then committed amounts, then assigned amounts, and finally unassigned amounts. When both restricted and unrestricted net position is available for use, the Board will first use restricted.

### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The County can have multiple items that qualify for reporting in this category including lease related items, differences between expected and actual experience, changes in actuarial assumptions, net difference between projected and actual earnings on pension plan investments, changes in the proportion and differences between the County's contributions and proportionate share of contributions, and the County's contributions subsequent to the measurement date, relating to the FRS Pension Plan, the HIS Program, and the County's OPEB Plan.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Deferred Outflows/Inflows of Resources (Continued)**

In addition to liabilities, the statement of net position and governmental funds balance sheet includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County can have multiple items that qualify for reporting in this category including lease related items, differences between expected and actual experience, changes in actuarial assumptions, net difference between projected and actual earnings on pension plan investments, and changes in the proportion and differences between the County's contributions and proportionate share of contributions, relating to the FRS Pension Plan, the HIS Program, and the County's OPEB Plan.

The County also has several items, which arise only under a modified accrual basis of accounting that qualified for reporting in this category. Accordingly, the items are reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from intergovernmental revenues and charges for emergency medical services. The amounts are deferred and recognized as an inflow of resources in the period in which the amounts become available.

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

**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, $39,094,418, differs from "net position" of governmental activities, $65,320,210, reported in the statement of net position. This difference primarily results from the long-term economic 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 those assets is 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 | $ 169,524,791 |
| Accumulated Depreciation/Amortization | (109,716,780) |
| Total | $ 59,808,011 |

## NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

### Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position (Continued)

Receivable Transactions

Certain receivables are not available to pay current period expenditures, and therefore are reported as deferred inflows of resources in the funds. Balances as of September 30, 2024, were:

| | |
|---|---|
| Unavailable Revenue | $ 1,830,443 |

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 as of September 30, 2024, were:

| | |
|---|---|
| Leases | $ (74,523) |
| SBITAs | (315,581) |
| Financed Purchases | (97,418) |
| Compensated Absences | (2,054,924) |
| Legislative Appropriation Program Loan | (4,846,343) |
| Total | $ (7,388,789) |

Pension Related Items

Net pension liability is not due and payable in the current period, therefore, the liabilities and related deferred outflows and inflows of resources are not reported in the funds. Balances as of September 30, 2024, were:

| | |
|---|---|
| Net Pension Liability | $ (28,628,041) |
| Deferred Outflows of Resources - Pension Related Items | 7,748,270 |
| Deferred Inflows of Resources - Pension Related Items | (4,574,115) |
| Total | $ (25,453,886) |

## NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

### Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position (Continued)

Other Postemployment Benefits Related Items

Total OPEB liability is not due and payable in the current period, therefore, the liabilities and the related deferred outflows and inflows of resources are not report in the funds. Balances as of September 30, 2024, were:

| | |
|---|---|
| Total OPEB Liability | $ (2,875,203) |
| Deferred Outflows of Resources - OPEB Related | 779,860 |
| Deferred Inflows of Resources - OPEB Related | (474,644) |
| Total | $ (2,569,987) |

Elimination of Interfund Receivables/Payables

Interfund receivables and payables in the amount of $2,575,794 between governmental funds have been eliminated for the statement of net position.

### Explanation of Differences Between the Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances to Changes in Net Position on the Statement of Activities

The “net change in fund balances” for governmental funds, ($5,428,368) differs from the “change in net position” for governmental activities, ($8,420,408) 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 effects of the differences are 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/amortization expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation/amortization expense charged for the year.

| | |
|---|---|
| Capital Outlay | $ 12,870,516 |
| Depreciation/Amortization Expense | (4,745,929) |
| Difference | $ 8,124,587 |

## NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

### Explanation of Differences Between the Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances to Changes in Net Position on the Statement of Activities (Continued)

Long-Term Debt Transactions

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

| | | |
|---|---|---|
| Net Change in Compensated Absences | $ | (878,542) |
| Issuance of SBITAs | | (315,260) |
| Issuance of Lease | | (61,942) |
| Issuance of Debt | | (4,846,343) |
| Principal Repayment - Leases | | 33,900 |
| Principal Repayment - SBITAs | | 60,636 |
| Principal Repayment - Financed Purchases | | 156,385 |
| Net Adjustment | $ | (5,851,166) |

Revenue Transactions

Some revenue reported in the statement of activities will not be collected for several months after the fiscal year-end and, therefore, are not reported as revenues in governmental funds.

| | | |
|---|---|---|
| Intergovernmental Revenues | $ | 633,359 |
| Charges for Services | | (331,441) |
| Total | $ | 301,918 |

Pension Related Items

Changes in net pension liability and related pension amounts reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

| | | |
|---|---|---|
| Pension Expense | $ | 462,139 |

Other Postemployment Benefits Related Items

Changes in total OPEB liability and related OPEB amounts reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

| | | |
|---|---|---|
| OPEB Expense | $ | (45,438) |

## NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

**Explanation of Differences Between the Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances to Changes in Net Position on the Statement of Activities (Continued)**

Reclassification and Eliminations

Transfers in and transfers out in the amount of $1,394,196 between governmental funds are eliminated.

## NOTE 3 CASH AND CASH EQUIVALENTS

At September 30, 2024, the bank balance of the County's deposits consisted of demand deposits of $49,196,595.

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's monies must be deposited in banks designated as qualified public depositories by the Chief Financial Officer, Florida Department of Financial Services. Therefore, the County's total deposits are insured by the Federal Depository Insurance Corporation and collateralized by the Bureau of Collateral Management, Division of Treasury, Florida Department of Financial Services. Other than the preceding, the County has no policy on custodial credit risk.

Collateral is provided for demand deposits through the Florida Security for Public Deposits Act. This law establishes guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements and characteristics of eligible collateral. Under this law, the qualified public depository must pledge at least 25% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance.

Additional collateral, up to a maximum of 150%, may be required if deemed necessary under the conditions set forth in this law. Eligible collateral consists of obligations of the United States and its agencies and obligations of states and their local political subdivisions and unaffiliated corporations.

Obligations pledged to secure deposits must be delivered to the Department of Financial Services or, with the approval of the Chief Financial Officer, to a bank, savings association or trust company provided a power of attorney is delivered to the Chief Financial Officer. On a monthly basis, the Chief Financial Officer determines that the collateral has a market value adequate to cover the deposits under the provisions of this law.

## NOTE 3 CASH AND CASH EQUIVALENTS (CONTINUED)

**Custodial Credit Risk (Continued)**

A reconciliation of deposits to amounts shown on the statement of net position and statement of fiduciary net position – fiduciary funds is as follows:

| | |
|---|---|
| Deposits | $ 47,454,208 |
| Petty Cash and Change Funds | 4,190 |
| Total | $ 47,458,398 |
| | |
| Statement of Net Position: | |
| Cash and Cash Equivalents | $ 39,876,958 |
| Cash and Cash Equivalents - Restricted | 6,156,791 |
| Statement of Fiduciary Net Position - Fiduciary Funds: | |
| Cash | 1,424,649 |
| Total | $ 47,458,398 |

## NOTE 4 ACCOUNTS RECEIVABLE

Accounts receivable consist of the following at September 30, 2024 for the governmental funds individual major funds and nonmajor funds:

| | General Fund | Fire Control Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| Receivables: | | | | |
| Emergency Medical Services | $ 888,708 | $ - | $ - | $ 888,708 |
| Miscellaneous | 290,367 | 454 | 228,154 | 518,975 |
| Accounts Receivable, Gross | 1,179,075 | 454 | 228,154 | 1,407,683 |
| Less: Allowance for Uncollectible Accounts | (319,043) | - | - | (319,043) |
| Accounts Receivable, Net | $ 860,032 | $ 454 | $ 228,154 | $ 1,088,640 |

## NOTE 4 ACCOUNTS RECEIVABLE (CONTINUED)

Accounts receivable consist of the following at September 30, 2024 for the enterprise funds individual major funds and nonmajor fund:

| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment Fund | Vandolah Wastewater Treatment Fund (Nonmajor Fund) | Total Enterprise Funds |
|---|---|---|---|---|
| Receivables: | | | | |
| Landfill Charges | $ 90,108 | $ - | $ - | $ 90,108 |
| Utility Charges | - | 161,265 | 10,364 | 171,629 |
| Accounts Receivable, Net | $ 90,108 | $ 161,265 | $ 10,364 | $ 261,737 |

## NOTE 5 LEASE RECEIVABLES

The County, acting as lessor, leasing a building space under one long-term, noncancelable lease agreement. This agreement expires in 2025 and provides for renewal options in various terms. During the year ended September 30, 2024, the County recognized $17,886 and $691 in lease revenue and interest revenue, respectively, pursuant to these contracts.

The lease does not provide for any increases in future minimum rental payments.

Total future minimum lease payments to be received under lease agreements are as follows:

| | Governmental Activities | |
|---|---|---|
| Year Ending September 30, | Principal | Interest |
| 2025 | $ 12,145 | $ 121 |

## NOTE 6 DETAIL OF CAPITAL ASSETS

A summary of changes in capital assets for the year ended September 30, 2024 is as follows:

| | Balance October 1, 2023 | Additions | (Deletions) | Transfers/ Reclassification | Balance September 30, 2024 |
|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | |
| Capital Assets, Not Being Depreciated: | | | | | |
| Land | $ 3,691,552 | $ - | $ - | $ - | $ 3,691,552 |
| Construction in Progress | 1,775,398 | 5,860,526 | - | (787,851) | 6,848,073 |
| Total Capital Assets, Not Being Depreciated | 5,466,950 | 5,860,526 | - | (787,851) | 10,539,625 |
| Capital Assets, Being Depreciated: | | | | | |
| Buildings and Improvements | 26,492,694 | 2,429,899 | (8,184) | 581,461 | 29,495,870 |
| Equipment | 23,050,157 | 2,217,173 | (1,056,804) | 74,652 | 24,285,178 |
| Infrastructure | 102,384,204 | 1,740,509 | - | 206,390 | 104,331,103 |
| Subtotal | 151,927,055 | 6,387,581 | (1,064,988) | 862,503 | 158,112,151 |
| Less: Accumulated Depreciation for: | | | | | |
| Buildings and Improvements | (14,682,870) | (578,085) | - | - | (15,260,955) |
| Equipment | (15,693,641) | (1,791,259) | 990,454 | (74,552) | (16,568,998) |
| Infrastructure | (75,442,388) | (2,249,158) | - | - | (77,691,546) |
| Subtotal | (105,818,899) | (4,618,502) | 990,454 | (74,552) | (109,521,499) |
| Total Capital Assets, Being Depreciated, Net | 46,108,156 | 1,769,079 | (74,534) | 787,951 | 48,590,652 |
| Right-to-Use Lease Assets: | | | | | |
| Equipment | 113,162 | 61,942 | (33,900) | - | 141,204 |
| Less: Accumulated Amortization | (68,500) | (34,537) | 36,178 | - | (66,859) |
| Total Right-to-Use Lease Assets, Net | 44,662 | 27,405 | 2,278 | - | 74,345 |
| Subscription-Based Information Technology Arrangement Assets | 99,188 | 632,623 | - | - | 731,811 |
| Less: Accumulated Amortization | (35,532) | (92,890) | - | - | (128,422) |
| Total Subscription-Based Information Technology Arrangement Assets, Net | 63,656 | 539,733 | - | - | 603,389 |
| Governmental Activities Capital Assets, Net | $ 51,683,424 | $ 8,196,743 | $ (72,256) | $ 100 | $ 59,808,011 |

## NOTE 6 DETAIL OF CAPITAL ASSETS (CONTINUED)

| | Balance October 1, 2023 | Additions | (Deletions) | Transfers/ Reclassification | Balance September 30, 2024 |
|---|---|---|---|---|---|
| **Business-Type Activities:** | | | | | |
| Capital Assets, Not Being Depreciated: | | | | | |
| Land | $ 962,625 | $ - | $ - | $ - | $ 962,625 |
| Construction in Progress | 413,577 | 844,443 | - | (23,130) | 1,234,890 |
| Total Capital Assets, Not Being Depreciated | 1,376,202 | 844,443 | - | (23,130) | 2,197,515 |
| Capital Assets, Being Depreciated: | | | | | |
| Buildings and Improvements | 9,954,376 | 570,600 | - | 23,110 | 10,548,086 |
| Equipment | 4,183,522 | 275,580 | (36,627) | (74,653) | 4,347,822 |
| Infrastructure | 23,606,813 | 15,522 | - | 21 | 23,622,356 |
| Subtotal | 37,744,711 | 861,702 | (36,627) | (51,522) | 38,518,264 |
| Less: Accumulated Depreciation for: | | | | | |
| Buildings and Improvements | (2,725,234) | (85,999) | - | - | (2,811,233) |
| Equipment | (2,451,826) | (294,920) | 36,256 | 74,552 | (2,635,938) |
| Infrastructure | (15,316,816) | (881,339) | - | - | (16,198,155) |
| Subtotal | (20,493,876) | (1,262,258) | 36,256 | 74,552 | (21,645,326) |
| Total Capital Assets, Being Depreciated, Net | 17,250,835 | (400,556) | (371) | 23,030 | 16,872,938 |
| Right-to-Use Lease Assets: | | | | | |
| Equipment | 4,909 | 10,257 | (4,909) | - | 10,257 |
| Less: Accumulated Amortization | (4,362) | (2,044) | 4,909 | - | (1,497) |
| Total Right-to-Use Lease Assets, Net | 547 | 8,213 | - | - | 8,760 |
| Business-Type Activities Capital Assets, Net | $ 18,627,584 | $ 452,100 | $ (371) | $ (100) | $ 19,079,213 |

## NOTE 6 DETAIL OF CAPITAL ASSETS (CONTINUED)

Depreciation/amortization expense for the year ended September 30, 2024 was charged to functions/programs of the primary government as follows:

| | |
|---|---|
| Governmental Activities: | |
| General Government | $ 1,052,005 |
| Public Safety | 1,156,581 |
| Physical Environment | 9,268 |
| Transportation | 2,492,856 |
| Human Services | 22,711 |
| Culture/Recreation | 12,508 |
| Total Depreciation/Amortization Expense | $ 4,745,929 |
| | |
| Business-Type Activities: | |
| Solid Waste | $ 469,642 |
| Wauchula Hills Water/Wastewater Treatment | 770,872 |
| Vandolah Wastewater Treatment | 23,788 |
| Total Depreciation/Amortization Expense | $ 1,264,302 |

## NOTE 7 LONG-TERM LIABILITIES

A summary of the changes in long-term liabilities for the year ended September 30, 2024 is as follows:

| | Balance October 1, 2023 | Additions | (Reductions) | Balance September 30, 2024 | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | |
| Direct Borrowing: | | | | | |
| Financed Purchases | $ 253,803 | $ - | $ (156,385) | $ 97,418 | $ 97,418 |
| LAP Loan | - | 4,846,343 | - | 4,846,343 | - |
| Leases | 46,481 | 61,942 | (33,900) | 74,523 | 34,038 |
| SBITAs | 60,957 | 315,260 | (60,636) | 315,581 | 105,404 |
| Compensated Absences | 1,176,382 | 907,895 | (29,353) | 2,054,924 | 948,992 |
| Total Governmental Activities | $ 1,537,623 | $ 6,131,440 | $ (280,274) | $ 7,388,789 | $ 1,185,852 |
| **Business-Type Activities:** | | | | | |
| Direct Borrowing: | | | | | |
| FLGFC Note | $ 2,080,000 | $ - | $ (350,000) | $ 1,730,000 | $ 350,000 |
| Leases | 566 | 10,256 | (2,538) | 8,284 | 2,528 |
| Compensated Absences | 5,287 | - | - | 5,287 | 1,856 |
| Landfill Closure and Post-Closure Costs | 5,972,215 | - | (406,545) | 5,565,670 | 106,711 |
| Total Business-Type Activities | $ 8,058,068 | $ 10,256 | $ (759,083) | $ 7,309,241 | $ 461,095 |

## NOTE 7 LONG-TERM LIABILITIES (CONTINUED)

### Compensated Absences

Compensated absences represent the vested portion of leave credits. See Note 1 for a summary of the County's compensated absences policy. The liability for compensated absences is liquidated with resources of the General Fund, Transportation Trust Fund, Fire Control Fund, Grants Fund, Solid Waste Fund, Wauchula Hills Water/Wastewater Fund, and nonmajor governmental and enterprise funds.

### Direct Borrowing – FLGFC Note

The Board issued a note payable to the Florida Local Government Finance Commission (FLGFC) for $2,780,000 during fiscal year 2021 for the purposes of providing the Board with sufficient funds to refinance an existing loan previously made to the County by FLGFC. Principal payments are due annually, beginning March 1, 2022. Interest payments are due monthly, based on the market rate of commercial paper. The note is payable from and secured by designated revenues of the Board. During the year, $350,000 of principal and $98,482 in interest and related fees were paid. The note contains a provision that in an event of default, all payments may become due and payable.

Maturity is as follows:

| | Business-Type Activities | |
|---|---|---|
| | Florida Local Government Finance Commission | |
| Year Ending September 30, | Principal | Interest |
| 2025 | $ 350,000 | $ 56,918 |
| 2026 | 1,380,000 | 21,449 |
| Total | $ 1,730,000 | $ 78,367 |

### Direct Borrowing - Financed Purchases

The County financed the purchase of a fire truck and an ambulance. Principal and interest is payable in annual instalments of $100,776 beginning in January 2021 at 3.45% interest through January 2025 for the fire truck. In the event of a default, the County agrees to return the equipment to the lessor.

Maturities are as follows:

| | Governmental Activities | |
|---|---|---|
| | Financed Purchases | |
| Year Ending September 30, | Principal | Interest |
| 2025 | $ 97,418 | $ 3,358 |

## NOTE 7 LONG-TERM LIABILITIES (CONTINUED)

### Direct Borrowing – Florida Legislative Appropriate Program (LAP) Loan

The County entered into an agreement with the State of Florida, Division of Emergency Management to receive $4,846,343 from the Hurricane Recovery Grant Program. Pursuant to the 2023 Specific Appropriations 25676A, the Florida Legislative Appropriation Program (LAP) provided resources to fund hurricane repairs and recovery to publicly owned facilities damaged by Hurricanes Ian and/or Nicole, infrastructure repairs, and loss of local and county revenues within the Federal Emergency Management Agency (FEMA) disaster declarations for Hurricane Ian and/or Hurricane Nicole. Terms and conditions to receive the funds are that the recipient has, or will have, a Public Assistance (PA) Project Worksheet (PW) on file. Funding will be used as an advanced payment or a zero percent loan to get projects started and shall be repaid up to the amount of the funds subsequently received from FEMA. The agreement terminates upon the completion of all eligible work and payment of all eligible costs in accordance with the Public Assistance Program requirements. As of September 30, 2024, outstanding LAP loan payable totaled $4,846,343.

### Lessee Arrangement

The County leases equipment under long-term, noncancelable lease agreements. The leases expire at various dates through 2027 and provide for renewal options in various terms.

Total future minimum lease payments under lease agreements are as follows:

| | Governmental Activities | | Business-Type Activities | | |
|---|---|---|---|---|---|
| Year Ending September 30, | Principal | Interest | Principal | Interest | Total |
| 2025 | $ 34,038 | $ 1,995 | $ 2,528 | $ 250 | $ 38,810 |
| 2026 | 22,861 | 957 | 2,621 | 157 | 26,595 |
| 2027 | 15,534 | 314 | 2,594 | 61 | 18,503 |
| 2028 | 2,085 | 14 | 541 | 3 | 2,643 |
| Total Minimum Lease Payments | $ 74,518 | $ 3,279 | $ 8,284 | $ 471 | $ 86,552 |

### Subscription-Based Information Technology Arrangements (SBITA)

SBITAs entered into by the County are included as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inceptions. Payments made in accordance with the SBITA terms are reported as debt service expenditures as they are incurred.

Total future minimum SBITA payments under subscription agreements are as follows:

| | Governmental Activities | | |
|---|---|---|---|
| Year Ending September 30, | Principal | Interest | Total |
| 2025 | $ 105,404 | $ 10,819 | $ 116,223 |
| 2026 | 107,005 | 5,843 | 112,848 |
| 2027 | 103,172 | 2,204 | 105,376 |
| Total Minimum SBITA Payments | $ 315,581 | $ 18,866 | $ 334,447 |

## NOTE 8 DUE TO/DUE FROM OTHER FUNDS

The balance of due from other funds and due to other funds are as follows at September 30, 2024:

| | Due from Other Funds | Due to Other Funds |
|---|---|---|
| Major Funds: | | |
| General Fund | $ 2,441,427 | $ 92,812 |
| Transportation Trust | 345 | 63,989 |
| Grants Fund | - | 2,378,936 |
| Wauchula Hills Water/Wastewater Treatment Fund | 748 | - |
| Solid Waste Fund | 275 | - |
| Nonmajor Governmental Funds | 134,022 | 41,080 |
| Total | $ 2,576,817 | $ 2,576,817 |

Amounts due to and from other funds arise from timing differences as a result of transactions and cash transfers for operating purposes.

## NOTE 9 FUND BALANCES

The governmental funds are classified as follows:

| | | |
|---|---|---|
| Nonspendable | | $ 390,330 |
| Restricted: | | |
| Court Innovations | $ 531,357 | |
| Court Technology | 2,930 | |
| Economic Development Authority: | | |
| Economic Development | 5,690,996 | |
| Recreation | 242,615 | |
| E-911 | 645,267 | |
| Grants | 1,049,307 | |
| Inmate Welfare | 148,583 | |
| Law Enforcement Education | 44,986 | |
| Law Enforcement Trust | 157,017 | |
| Law Enforcement - Other | 7,353 | |
| Records Modernization | 189,837 | |
| Emergency Disaster | 4,846,343 | |
| Tourist Development | 400,970 | |
| Transportation | 4,636,527 | |
| Total Restricted | | 18,594,088 |
| Committed: | | |
| Clerk Related Functions | 140,270 | |
| Fire Control | 519,795 | |
| Mining | 480,244 | |
| Total Committed | | 1,140,309 |
| Assigned: | | |
| County Operations | 1,495,199 | |
| Total Assigned | | 1,495,199 |
| Unassigned | | 17,474,492 |
| Total Fund Balances | | $ 39,094,418 |

## NOTE 10 DEFINED BENEFIT PENSION PLANS

### Florida Retirement System Pension Plan

Background

The Florida Retirement System (FRS) was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing, multiemployer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the County are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' Web site (www.dms.myflorida.com).

Plan Description

The Florida Retirement System Pension Plan (FRS Plan) is a cost-sharing, multiemployer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- Regular Class – Members of the FRS who do not qualify for membership in the other classes.
- Elected County Officers Class – Members who hold specified elective offices in local government.
- Senior Management Service Class (SMSC) – Members in senior management level positions.
- Special Risk Class – Members who are special risk employees, such as law enforcement officers, meet the criteria to qualify for this class.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

Plan Description (Continued)

Employees enrolled in the FRS Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the FRS Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62, or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of service. All members enrolled in the FRS Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 30 years of service. Employees enrolled in the FRS Plan may include up to four years of credit for military service toward creditable service. The FRS Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The FRS Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the FRS Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided

Benefits under the FRS Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

Benefits Provided (Continued)

The following chart shows the percentage value for each year of service credit earned:

| Class, Initial Enrollment, and Retirement Age/Years of Service | % Value |
|---|---|
| Regular Class Members Initially Enrolled Before July 1, 2011: | |
| Retirement up to Age 62 or up to 30 Years of Service | 1.60 |
| Retirement up to Age 63 or up to 31 Years of Service | 1.63 |
| Retirement up to Age 64 or up to 32 Years of Service | 1.65 |
| Retirement up to Age 65 or up to 33 Years of Service | 1.68 |
| Regular Class Members Initially Enrolled on or After July 1, 2011: | |
| Retirement up to Age 65 or up to 33 Years of Service | 1.60 |
| Retirement up to Age 66 or up to 34 Years of Service | 1.63 |
| Retirement up to Age 67 or up to 35 Years of Service | 1.65 |
| Retirement up to Age 68 or up to 36 Years of Service | 1.68 |
| Elected County Officers | 3.00 |
| Senior Management Service Class | 2.00 |
| Special Risk Regular: | |
| Service from December 1, 1970 Through September 30, 1974 | 2.00 |
| Service on and After October 1, 1974 | 3.00 |

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% 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 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. FRS Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions

The Florida Legislature establishes contribution rates for participating employers and employees. Effective July 1, 2011, all FRS Plan members (except those in DROP) are required to make 3% employee contributions on a pretax basis. The contribution rates attributable to the County, effective July 1, 2023, were applied to employee salaries as follows: regular employees 13.57%, special risk 32.67%, county elected officials 58.68%, senior management 34.52%, and DROP participants 21.13%. The County's contributions to the FRS Plan were $3,447,969 for the year ended September 30, 2024.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

Pension Costs

At September 30, 2024, the County reported a liability of $23,192,326 for its proportionate share of the FRS Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The County's proportion of the net pension liability was based on the County's contributions received by FRS during the measurement period for employer payroll paid dates from July 1, 2024, through June 30, 2024, relative to the total employer contributions received from all of FRS's participating employers. At June 30, 2024, the County's proportion was 0.059952268%, which was an increase of 0.002461214% from its proportion measured as of June 30, 2023.

For the year ended September 30, 2024, the County recognized pension expense of $3,144,431 for its proportionate share of FRS's pension expense. In addition, the County reported its proportionate share of FRS's deferred outflows of resources and deferred inflows of resources from the following sources:

| Description | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences Between Expected and Actual Economic Experience | $ 2,343,051 | $ - |
| Changes in Actuarial Assumptions | 3,178,725 | - |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | - | 1,541,485 |
| Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions | 1,032,399 | 1,695,683 |
| County Contributions Subsequent to the Measurement Date | 819,725 | - |
| Total | $ 7,373,900 | $ 3,237,168 |

$819,725 reported as deferred outflows of resources related to pensions resulting from County contributions to the FRS Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

| Year Ending September 30, | Amount |
|---|---|
| 2025 | $ (694,942) |
| 2026 | 3,565,441 |
| 2027 | 335,659 |
| 2028 | (55,050) |
| 2029 | 165,899 |
| Thereafter | - |

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

Actuarial Assumptions

The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| FRS Actuarial Assumptions: | |
| Inflation | 2.40% Per Year |
| Salary Increases | 3.50%, Average, Including Inflation |
| Investment Rate of Return | 6.70% |

Mortality rates were based on the PUB-2010 base table, varies by member category and sex, projected generationally with Scale MP-2018. The actuarial assumptions used in the July 1, 2024, valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

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, as outlined in the FRS Plan's investment policy, and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Annual Arithmetic Return | Compound Annual (Geometric) Return | Standard Deviation |
|---|---|---|---|---|
| Cash | 1.0 % | 3.3 % | 3.3 % | 1.1 % |
| Fixed Income | 29.0 | 5.7 | 5.7 | 3.9 |
| Global Equity | 45.0 | 8.6 | 7.0 | 18.2 |
| Real Estate | 12.0 | 8.1 | 6.8 | 16.6 |
| Private Equity | 11.0 | 12.4 | 8.8 | 28.4 |
| Strategic Investments | 2.0 | 6.6 | 6.2 | 8.7 |
| Total | 100.0 % | | | |
| Assumed Inflation - Mean | | | 2.4 % | 1.5 % |

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.70% for the FRS Plan, which was no change from the 6.70% rate as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, each of 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 long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Liability Sensitivity

The following presents the County's proportionate share of the net pension liability for the FRS Plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

| Description | 1% Decrease in Discount Rate | Current Discount Rate | 1% Increase in Discount Rate |
|---|---|---|---|
| FRS Plan Discount Rate | 5.70% | 6.70% | 7.70% |
| County's Proportionate Share of the FRS Plan Net Pension Liability | $ 40,794,544 | $ 23,192,326 | $ 8,446,792 |

Pension Plan Fiduciary Net Position

Detailed information about the FRS Plan's fiduciary's net position is available in a separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report. That report may be obtained through the Florida Department of Management Services website at http://www.dms.myflorida.com.

### Retiree Health Insurance Subsidy Program

Plan Description

The Retiree Health Insurance Subsidy Program (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.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Retiree Health Insurance Subsidy Program (Continued)

Benefits Provided

Eligible retirees and beneficiaries received a monthly HIS payment of $7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $45 and a maximum HIS payment of $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, 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 plan fiscal year ended June 30, 2024, the contribution rate was 1.66% of payroll pursuant to section 112.363, Florida Statutes. The County contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions 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 the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled. The County's contributions to the HIS Plan were $356,133 for the year ended September 30, 2024.

Pension Costs

At September 30, 2024, the County reported a liability of $6,188,533 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The County's proportion of the net pension liability was based on the County's contributions received by HIS during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all participating employers. At June 30, 2024, the County's proportion was 0.041254203%, which was a decrease of 0.003554451% from its proportion measured as of June 30, 2023.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Retiree Health Insurance Subsidy Program (Continued)

Pension Costs (Continued)

For the year ended September 30, 2024, the County recognized pension expense of $166,805 for its proportionate share of HIS's pension expense. In addition, the County reported its proportionate share of HIS's deferred outflows of resources and deferred inflows of resources from the following sources:

| Description | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences Between Expected and Actual Economic Experience | $ 59,754 | $ 11,883 |
| Changes in Actuarial Assumptions | 109,523 | 732,643 |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | - | 2,238 |
| Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions | 329,697 | 738,046 |
| County Contributions Subsequent to the Measurement Date | 84,429 | - |
| Total | $ 583,403 | $ 1,484,810 |

$84,429 reported as deferred outflows of resources related to pensions 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, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

| Year Ending September 30, | Amount |
|---|---|
| 2025 | $ (172,260) |
| 2026 | (193,433) |
| 2027 | (251,689) |
| 2028 | (178,606) |
| 2029 | (143,773) |
| Thereafter | (46,075) |

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Retiree Health Insurance Subsidy Program (Continued)

Actuarial Assumptions

The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| HIS Actuarial Assumptions: | |
| Inflation | 2.40% Per Year |
| Salary Increases | 3.50%, Average, Including Inflation |
| Municipal Bond Rate | 3.93% |

Mortality rates were based on the Generational PUB-2010 with Projection Scale MP-2018. The actuarial assumptions used in the July 1, 2024 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

Discount Rate

The discount rate used to measure the total pension liability was 3.93% for the HIS Plan, which was a 0.28 increase from the 3.65% rate as of June 30, 2023. 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.

Pension Liability Sensitivity

The following presents the County's proportionate share of the net pension liability for the HIS Plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

| Description | 1% Decrease in Discount Rate | Current Discount Rate | 1% Increase in Discount Rate |
|---|---|---|---|
| HIS Plan Discount Rate | 2.93% | 3.93% | 4.93% |
| County's Proportionate Share of the HIS Plan Net Pension Liability | $ 7,044,850 | $ 6,188,533 | $ 5,477,652 |

Pension Plan Fiduciary Net Position

Detailed information about the HIS Plan's fiduciary's net position is available in a separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report. That report may be obtained through the Florida Department of Management Services website at http://www.dms.myflorida.com.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Summary

The aggregate amount of net pension liability, related deferred inflows of resources, and deferred outflows of resources, and pension expense for the County's defined benefit pension plans are summarized below. These liabilities are typically liquidated by the individual funds in which the employee's costs are associated.

| | FRS Plan | HIS Plan | Total |
|---|---|---|---|
| Net Pension Liability | $ 23,192,326 | $ 6,188,533 | $ 29,380,859 |
| Deferred Outflows of Resources | 7,373,900 | 583,403 | 7,957,303 |
| Deferred Inflows of Resources | 3,237,168 | 1,484,810 | 4,721,978 |
| Pension Expense | 3,144,431 | 166,805 | 3,311,236 |

## NOTE 11 DEFINED CONTRIBUTION PLAN

### FRS Investment Plan

The Florida State Board of Administration (SBA) administers the defined contribution plan officially titled the FRS Investment Plan (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 FRS defined benefit 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 plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06% of payroll and by forfeited benefits of Plan members.

## NOTE 11 DEFINED CONTRIBUTION PLAN (CONTINUED)

### FRS Investment Plan (Continued)

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 FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS 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 plan fiscal year ended June 30, 2024, 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 FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The County's Investment Plan pension expense totaled $1,059,509 for the year ended September 30, 2024. Employee contributions to the Investment Plan totaled $146,764 for the year ended September 30, 2024.

## NOTE 12 OTHER POSTEMPLOYMENT BENEFITS

### Plan Description

The County administers a single employer defined benefit healthcare plan entitled County Group Health Plan. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees and eligible dependents who retire from the County may continue to participate in the County Group Health Plan on the same basis (i.e., single or family coverage) that they were covered immediately before their retirement provided they make a satisfactory agreement for payment and pay 100% of the premium before the beginning of each month of coverage. The County subsidizes the premium rates paid by retirees by allowing them to participate in the plan at a reduced or blended group (implicitly subsidized) premium rate for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. The plan does not issue a publicly available report.

## NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

### Plan Description (Continued)

The County's total OPEB liability was $3,008,794, OPEB related deferred outflows of resources was $816,095, deferred inflows of resources was $496,698 and OPEB expense was $125,900.

### Funding Policy

Contribution requirements of the County are established and may be amended through the County. The plan is currently being funded on a pay-as-you-go basis. No trust fund has been established for the plan.

### Employees Covered by Benefit Terms

At September 30, 2024, the following employees were covered by the benefit terms:

| | |
|---|---|
| Inactive Employees or Beneficiaries Currently Receiving Benefits | 8 |
| Active Plan Members | 326 |
| Total | 334 |

### Total OPEB Liability

The County's Total OPEB liability was measured as of September 30, 2024 and was determined by an actuarial valuation as of September 30, 2024. The following table shows the County's total OPEB liability for the year ended September 30, 2024.

| | Total OPEB Liability |
|---|---|
| Balances - October 1, 2023 | $ 2,181,681 |
| Changes for the Year: | |
| Service Cost | 87,791 |
| Interest | 108,100 |
| Changes in Assumptions | 730,752 |
| Benefit Payments | (99,530) |
| Net Changes | 827,113 |
| Balances - September 30, 2024 | $ 3,008,794 |

### Discount Rate Sensitivity

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

| Description | 1% Decrease in Discount Rate | Discount Rate | 1% Increase in Discount Rate |
|---|---|---|---|
| OPEB Plan Discount Rate | 2.81 % | 3.81 % | 4.81 % |
| Total OPEB Liability | $ 3,224,923 | $ 3,008,794 | $ 2,793,803 |

## NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

### Healthcare Trend Rate Sensitivity

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| Description | 1% Decrease in Healthcare Cost Trend Rate | Healthcare Cost Trend Rate | 1% Increase in Healthcare Cost Trend Rate |
|---|---|---|---|
| Total OPEB Liability | $ 2,630,344 | $ 3,008,794 | $ 3,471,080 |

### Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense of $125,900. In addition, the County reported deferred outflows and inflows of resources from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences Between Expected and Actual Experience | $ 101,228 | $ 165,189 |
| Changes of Assumptions | 714,867 | 331,509 |
| Total | $ 816,095 | $ 496,698 |

Amounts reported as deferred outflows and inflows of resources related to OPEB will be amortized over future fiscal years as follows:

| Year Ending September 30, | Amount |
|---|---|
| 2025 | $ (69,990) |
| 2026 | (69,996) |
| 2027 | (63,786) |
| 2028 | 59,116 |
| 2029 | 53,340 |
| Thereafter | 410,713 |

### Actuarial Assumptions

The total OPEB liability as of September 30, 2024 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate used was 2.50%.

The current health care trend rate starts at an initial rate of 6.50%, decreasing to an ultimate rate of 4.00%.

## NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

**Actuarial Assumptions (Continued)**

The actuarial cost method used was Entry Age Normal Level % of Salary.

Mortality rates were based on the SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2021 for special risk employees and SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021 for all other employees.

The discount rate used to measure the total OPEB liability was 3.81%, based on the yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of September 30, 2024 (measurement date). The prior measurement date used 4.87%.

For Sheriff's office retirees that are receiving an explicit subsidy, retiree contributions are assumed to increase by 1.00% per year. For all other retirees, retiree contributions are assumed to increase according to health care trend rates.

Since the most recent GASB 75 valuation, the following changes have been made:

- The discount rate as of the measurement date is 3.81%. The prior measurement used 4.87%.
- Health care trend rates were updated to an initial rate of 6.50% decreasing by 1.5% annually to an ultimate rate of 4.00%.

## NOTE 13 RISK MANAGEMENT

The County is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The County, with the exception of the Sheriff, is a member of Public Risk Management of Florida (PRM), a local government risk management pool. The PRM program is structured under a self-insured retention insurance program, whereby PRM pays claims up to a specified amount annually for property and general liability, public officials' liability, automobile liability and workers' compensation. PRM purchases excess insurance or stop loss insurance from commercial carriers to cover losses above the self-insured retention amounts.

PRM assesses each member it's pro rata share of the estimated amount required to meet current year losses and operating expenses. If total member assessments (premiums) do not produce sufficient funds to meet its obligations, PRM can make additional limited assessments. Losses, if any, in excess of PRM's ability to assess its members would revert back to the member that incurred the loss. PRM requires a one-year advance notice for nonrenewal.

## NOTE 13 RISK MANAGEMENT (CONTINUED)

The Sheriff participates in the Florida Sheriffs Risk Management Fund (FSRMF) which is a public entity risk pool that permits the Sheriff to cover the following types of risk:

- Law Enforcement Liability
- Public Officials' Liability
- Automobile Physical Damage and Liability
- And others

The funding agreements provide that the self-insurance funds will be self-sustaining through member premiums and that the Sheriff's liability fund will reinsure through commercial companies. Those funds and program absorb losses up to a specified amount annually and purchases excess coverage from third-party carriers. Each member is assessed his/her pro rata share of the estimated amount required to meet current year losses and operating expenses. Losses, if any, in excess of the fund or program ability to assess its members would revert back to the member that incurred the loss.

The Sheriff also participates in FSRMF for workers' compensation coverage.

There is no significant reduction in insurance coverage from the prior year. The insurance settlements have not exceeded the County's insurance coverage in any of the prior three fiscal years.

## NOTE 14 COMMITMENTS AND CONTINGENCIES

### Contracts

The County has entered into various contracts for design, construction, and other services as of September 30, 2024.

| Project | Project Authorization | Expended to Date | Commitment |
|---|---|---|---|
| New Public Works Admin Building | $ 532,358 | $ 323,908 | $ 208,450 |
| Center Hill Bridge | 272,903 | 213,590 | 59,313 |
| Investigation of Crewsville Culvert Crossing | 19,633 | 17,323 | 2,310 |
| Hardee CR 663 Road | 665,321 | 490,285 | 175,036 |
| Ten Mile Grade Road & Bridge | 342,260 | 149,391 | 192,870 |
| Hardee CR 633 Road | 596,620 | - | 596,620 |
| Elevator Repair at Annex 1FL | 252,899 | 68,280 | 184,619 |
| Tenting for Termintes of Rec Hall | 31,733 | - | 31,733 |
| Two Communication Towers | 6,609,861 | 2,974,437 | 3,635,424 |
| FDEP VA Deliverable 1 | 190,000 | 40,000 | 150,000 |
| New EOC Building Plans: Phase 1: Design | 555,303 | 282,432 | 272,871 |
| Wauchula Hills WTP Improvements | 118,479 | - | 118,479 |
| Wauchula Hills Phase 7: Design/ Engineering | 330,710 | 198,320 | 132,390 |
| Wauchula Hills Phase 8: WTP Pumping Improvement | 367,399 | 149,715 | 217,684 |
| Wauchula Hills Water Engineering Services | 393,087 | 185,837 | 207,250 |

## NOTE 14 COMMITMENTS AND CONTINGENCIES (CONTINUED)

**Landfill Closure Commitments**

Hardee County has completed two approximate 6-acre expansions (Phase II) of their original 12.3 acre Class I Landfill (Phase I). This brings the total footprint up to 24.8 acres. Phase I was at capacity in 2010 and received a partial final closure in January of 2012. Phase II is separated into two sections (Sections I and II). Section I became operational in May 2008 and last received waste in November 2019. Section II became operational in May 2019 and has an expected life of 25 years.

To minimize the threat to public health and the environment, Solid Waste Financial Assurance requirement were adopted by the state in 1984 to secure the proper closing of solid waste management facilities operating in the state of Florida. When demonstrating proof of financial assurance, Hardee County uses a secured escrow account to deposit annual prorated amounts for the total cost of final closure. These estimates are tied directly to a set of approved cost closure and long-term care estimates that are prepared by professional engineers every two years and updated with an inflation factor every two years. These estimates are approved by the State of Florida's Department of Environmental Protections and audited annually by independent auditors. Long-term care is for the post-closure care cost for the landfill site for 30 years after closure and the County is not required to escrow those estimated amounts.

Although closure and post-closure care costs are paid only near or after the date the landfill stops accepting waste, the County reports as a liability a portion of closure and post-closure care costs based on landfill capacity used as of the balance sheet date. At September 30, 2024, the County estimates that the cost of permanently closing and caring for the landfill in accordance with current regulations will be $7,829,630. The landfill closure and post-closure care liability was $5,565,670 at September 30, 2024; and represents the cumulative amount reported to date based on an average use of 71.08% of the total estimated capacity available as of September 30, 2024. The County will recognize the remaining $2,263,959 will be recognized as the remaining estimated capacity is filled. There was an increase in the liability due to the decrease in available capacity and current year inflation. The decrease in the liability caused the general and administrative expenses to be decreased by $406,544 as of September 30, 2024. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and Federal laws and regulation to make annual contributions to a landfill management escrow account to finance only the closure portion of the estimates. That portion was $100,000 at September 30, 2024. The County is in compliance with these requirements at September 30, 2024. At September 30, 2024, $1,256,173 is held in a separate cash account to fund the estimated closure costs of the regional landfill, materials recovery facility, and waste tire facility. The County expects that future inflation costs will be paid from future contributions and interest earnings on these contributions. In the event closure escrow and interest earnings prove inadequate due to higher than expected inflation changes in technology or changes in laws and regulations, these costs may need to be financed by future landfill uses or future tax revenue. The County intends to fund these costs annually through its solid waste special assessment.

## NOTE 14 COMMITMENTS AND CONTINGENCIES (CONTINUED)

### Contingencies

The County is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. It is the opinion of management that resolution of these matters will not have a material adverse effect on the financial condition of Hardee County, Florida.

The County participates in a number of federal and state grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended September 30, 2024, have not yet been accepted/approved by the grantors. Accordingly, the final determination of the County's compliance with applicable grant requirements will be established at a future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined, although the County expects such amounts, if any, to be immaterial.

## NOTE 15 TRANSFERS

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

Transfers during the year ended September 30, 2024 consisted of the following:

| | | |
|---|---|---|
| Transfers to the General Fund from: | | |
| Fire Control Fund | $ | 142,500 |
| Grants Fund | | 40,521 |
| Nonmajor Governmental Funds | | 70,000 |
| Solid Waste Fund | | 57,000 |
| Wauchula Hills Water/Wastewater Treatment Fund | | 100,000 |
| Nonmajor Enterprise Fund | | 19,000 |
| Total | $ | 429,021 |
| Transfers to the Transportation Trust Fund from: | | |
| Solid Waste Fund | $ | 171 |
| Total | $ | 171 |
| Transfers to the Fire Control Fund from: | | |
| General Fund | $ | 201,456 |
| Transfers to the Grants Fund from: | | |
| General Fund | $ | 19,708 |
| Transfers to the Nonmajor Governmental Funds from: | | |
| General Fund | $ | 667,028 |
| Nonmajor Governmental Funds | | 252,983 |
| Total | $ | 920,011 |

## NOTE 16 STATE HOUSING INITIATIVE PARTNERSHIP PROGRAM (SHIP)

The State Housing Initiative Program Trust Fund (SHIP) is included in the Grants fund. Separate financial information for this program is reported below

**Balance Sheet**
**September 30, 2024**

| | |
|---|---|
| **Assets:** | |
| Cash | $ 1,423,514 |
| Total Assets | $ 1,423,514 |
| **Liabilities:** | |
| Accounts Payable and Accrued Liabilities | $ 5,983 |
| **Fund Balance** | 1,417,531 |
| Total Liabilities and Fund Balance | $ 1,423,514 |

**Statement of Revenues, Expenditures, and Changes in Fund Balance**
**Year Ended September 30, 2024**

| | |
|---|---|
| **Revenues:** | |
| Intergovernmental | $ 927,380 |
| Interest | 44,582 |
| Miscellaneous | 40,509 |
| Total Revenues | 1,012,471 |
| **Expenditures:** | |
| Economic Environment | 1,300,831 |
| **Net Change in Fund Balance** | (288,360) |
| Fund Balance - Beginning of Year | 1,705,891 |
| **Fund Balance - End of Year** | $ 1,417,531 |

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## REQUIRED SUPPLEMENTARY INFORMATION

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# HARDEE COUNTY, FLORIDA
# SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS — COUNTY GROUP HEALTH PLAN
# LAST TEN FISCAL YEARS*

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|---|---|
| Total OPEB Liability: | | | | | | | |
| Service Cost | $ 87,791 | $ 84,011 | $ 138,220 | $ 134,279 | $ 191,082 | $ 161,402 | $ 167,907 |
| Interest | 108,100 | 99,944 | 53,758 | 49,740 | 101,430 | 100,833 | 85,298 |
| Changes of Assumptions | 730,752 | (14,610) | (234,664) | (2,029) | (543,367) | 112,359 | - |
| Differences Between Expected and Actual Experience[1] | - | 49,256 | 62,547 | 26,776 | (385,394) | 84,588 | (92,982) |
| Benefit Payments | (99,530) | (95,243) | (70,758) | (58,020) | (94,016) | (76,725) | (71,042) |
| Net Change in Total OPEB Liability | 827,113 | 123,358 | (50,897) | 150,746 | (730,265) | 382,457 | 89,181 |
| Total OPEB Liability - Beginning | 2,181,681 | 2,058,324 | 2,109,221 | 1,958,475 | 2,688,740 | 2,306,283 | 2,217,102 |
| Total OPEB Liability - Ending | $ 3,008,794 | $ 2,181,682 | $ 2,058,324 | $ 2,109,221 | $ 1,958,475 | $ 2,688,740 | $ 2,306,283 |
| Covered Employee Payroll[2] | $ 16,530,624 | $ 16,761,132 | $ 14,602,325 | $ 15,426,167 | $ 14,940,598 | $ 14,915,824 | $ 14,094,511 |
| Total OPEB Liability as a Percentage of the Covered Employee Payroll | 18.20% | 13.02% | 14.10% | 13.67% | 13.11% | 18.03% | 16.36% |

**Notes to Schedule:**

The OPEB plan is not administered through a trust.
For fiscal year ending September 30, 2024, a September 30, 2024 measurement date was used.

Change of Assumptions:
The discount rate was changed from 4.87% as of the beginning of the measurement period to 3.81% as of September 30, 2024.
The expected claims costs and premiums were updated to reflect recent information provided for this valuation.
Participation rates were reduced from 30% to 20% for the County and Sheriff's Office with less than 20 years of service at retirement.
Retirement rates used in the July 1, 2023 actuarial valuation of the Florida Retirement System.
Health care trend rates was updated to reflect the Getzen forecasting Model, with trend starting at 6.50% and gradually decreasing to an ultimate trend rate of 4.00%.

[1] Due to a change in actuary, isolation of the difference between the expected and actual experience of the Total OPEB Liability for Measurement Year 2024 was not practical.
[2] Covered-Employee Payroll presented for Measurement Year 2024 is an estimate based on the data submitted for the valuation. GASB Statement No. 75 defined Covered-employee as the payroll of employees that are provided with OPEB through the OPEB plan, including employees terminating during the measurement period.

* Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the County will present information for only those years for which information is available.

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY — FLORIDA RETIREMENT SYSTEM PENSION PLAN
# LAST TEN MEASUREMENT PERIODS

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| County's Proportion of the Net Pension Liability | 0.059952268% | 0.062413482% | 0.057460855% | 0.059909115% | 0.066685442% | 0.065592527% | 0.066277420% | 0.068142507% | 0.067373223% | 0.064108020% |
| County's Proportionate Share of the Net Pension Liability | $ 23,192,326 | $ 24,869,760 | $ 21,380,056 | $ 4,525,452 | $ 28,902,453 | $ 22,589,162 | $ 19,963,112 | $ 20,156,103 | $ 17,011,793 | $ 8,280,411 |
| County's Covered Payroll | $ 17,295,602 | $ 17,470,433 | $ 15,595,174 | $ 15,598,669 | $ 15,351,492 | $ 14,621,730 | $ 14,194,202 | $ 14,224,013 | $ 13,473,315 | $ 14,257,015 |
| County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | 134.09 % | 142.35 % | 137.09 % | 29.01 % | 188.27 % | 154.49 % | 140.64 % | 141.70 % | 126.26 % | 58.08 % |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 83.70 % | 82.38 % | 82.89 % | 96.40 % | 78.85 % | 82.61 % | 84.26 % | 83.89 % | 84.88 % | 92.00 % |

**Note to Schedule:**

The amounts presented for each fiscal year were determined as of June 30.

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF THE COUNTY CONTRIBUTIONS — FLORIDA RETIREMENT SYSTEM PENSION PLAN
# LAST TEN FISCAL YEARS

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| Contractually Required Contribution | $ 3,447,969 | $ 3,063,548 | $ 2,530,645 | $ 2,294,475 | $ 2,223,991 | $ 2,097,771 | $ 1,914,809 | $ 1,790,358 | $ 1,764,185 | $ 1,575,522 |
| Contributions in Relation to the Contractually Required Contribution | (3,447,969) | (3,063,548) | (2,530,645) | (2,294,475) | (2,223,991) | (2,097,771) | (1,914,809) | (1,790,358) | (1,764,185) | (1,575,522) |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| County's Covered Payroll | $ 17,606,116 | $ 17,280,041 | $ 15,657,874 | $ 15,479,688 | $ 15,423,083 | $ 14,915,824 | $ 14,097,511 | $ 14,288,767 | $ 14,029,458 | $ 14,257,015 |
| Contributions as a Percentage of Covered Payroll | 19.58 % | 17.73 % | 16.16 % | 14.82 % | 14.42 % | 14.06 % | 13.58 % | 12.53 % | 12.57 % | 11.05 % |

**Note to Schedule:**

The amounts presented for each fiscal year were determined as of September 30.

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF THE COUNTY PROPORTIONATE SHARE OF THE NET PENSION LIABILITY — HEALTH INSURANCE SUBSIDIARY PENSION PLAN
# LAST TEN MEASUREMENT PERIODS

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| County's Proportion of the Net Pension Liability | 0.041254203% | 0.044808654% | 0.042169504% | 0.044203363% | 0.044663786% | 0.043825156% | 0.043720469% | 0.044410650% | 0.043992580% | 0.044020471% |
| County's Proportionate Share of the Net Pension Liability | $ 6,188,533 | $ 7,116,212 | $ 4,466,424 | $ 5,422,207 | $ 5,453,376 | $ 4,903,596 | $ 4,627,423 | $ 4,748,636 | $ 5,127,153 | $ 4,489,399 |
| County's Covered Payroll | $ 17,295,602 | $ 17,470,433 | $ 15,595,175 | $ 15,598,669 | $ 15,351,492 | $ 14,621,730 | $ 14,194,202 | $ 14,224,013 | $ 13,473,315 | $ 14,257,015 |
| County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | 35.78 % | 40.73 % | 28.64 % | 34.76 % | 35.52 % | 33.54 % | 32.60 % | 33.38 % | 38.05 % | 31.49 % |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 4.80 % | 4.12 % | 4.81 % | 3.56 % | 3.00 % | 2.63 % | 2.15 % | 1.64 % | 0.97 % | 0.50 % |

**Note to Schedule:**

The amounts presented for each fiscal year were determined as of June 30.

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF THE COUNTY CONTRIBUTIONS — HEALTH INSURANCE SUBSIDIARY PENSION PLAN
# LAST TEN FISCAL YEARS

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| Contractually Required Contribution | $ 356,133 | $ 304,244 | $ 256,201 | $ 257,314 | $ 257,563 | $ 248,696 | $ 235,677 | $ 238,909 | $ 234,651 | $ 180,890 |
| Contributions in Relation to the Contractually Required Contribution | (356,133) | (304,244) | (256,201) | (257,314) | (257,563) | (248,696) | (235,677) | (238,909) | (234,651) | (180,890) |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| County's Covered Payroll | $ 17,606,116 | $ 17,280,041 | $ 15,657,874 | $ 15,479,688 | $ 15,423,083 | $ 14,915,824 | $ 14,097,511 | $ 14,288,767 | $ 14,029,458 | $ 14,257,015 |
| Contributions as a Percentage of Covered Payroll | 2.02% | 1.76% | 1.64% | 1.66% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.27% |

**Note to Schedule:**

The amounts presented for each fiscal year were determined as of September 30.

**HARDEE COUNTY, FLORIDA**
**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTION**
**YEAR ENDED SEPTEMBER 30, 2024**

## SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Following are descriptions of each special revenue fund.

**Fines and Forfeitures Fund** – Pursuant to Florida Statute 142.01, the Fines and Forfeiture Fund accounts for all fines and forfeitures collected in the County under the penal laws of the state. The fund is used to pay for criminal expenses, fees, and costs where the crime was committed in the County and to support the administrative operations of the Clerk and the Sheriff.

**Law Enforcement Trust Fund** – The Law Enforcement Trust Fund accounts for proceeds received pursuant to Florida Statute 932.7055 and are used for law enforcement related purposes as defined in the statute.

**Clerk's Fine and Forfeiture Fund** – The Clerk's Fine and Forfeiture Fund is established in accordance with Sections 28.35 and 28.37, Florida Statutes. It is used to account for court fines, fees, service charges, liabilities, and costs.

**E-911 Fund** – The E-911 Fund accounts for proceeds received from 911 fees and grants related to providing E-911 services within the County.

**Mining Fund** – The Mining Fund accounts for mining fees and mining reimbursements related to mining activities within the County.

**Tourist Development Fund** – The Tourist Development Fund is a special revenue fund that accounts for the restricted dollars generated from the tourist development tax to be used for items listed and approved by the tourist development board and in accordance with Florida Statute 125.0104.

**Clerk's Public Records Modernization Trust Fund** – The Clerk's Records Modernization Fund is established in accordance with Florida Statutes. It is used to account for court technology and public records modernization pursuant to Section 28.24, Florida Statutes.

**Clerk's Child Support IV-D Fund** – The Clerk's Child Support IV-D Fund is used to account for the child support enforcement grant and related expenditures. In addition, amounts that exceed operating costs of running the child support depository program are to be used for Clerk related functions as directed by the Board.

**Sheriff's Commissary Fund** – The Sheriff's Commissary fund accounts for commissions earned by providing goods and services to the inmates. These resources are restricted by Section 951.23, Florida Statutes.

**Sheriff's Education Fund** – The Sheriff's Education Fund accounts for an assessment added to certain fines under Section 938.15, Florida Statutes. These monies are restricted for criminal justice education degree programs and training courses.

## SPECIAL REVENUE FUNDS (CONTINUED)

**Sheriff's E-911 Fund** – The Sheriff's E-911 Fund accounts for E-911 fees under Sections 365.171 and 365.172, Florida Statutes, and E-911 grants related to providing E-911 services within the County. These monies are restricted for maintenance and upgrade of the E-911 system.

**Sheriff's Youth Fund** – The Sheriff's Youth Fund accounts for donations received from individuals which are restricted for youth programs.

**Sheriff's Flower Fund** – The Sheriff's Flower Fund accounts for contributions received from employees which are restricted for employee events.

**Sheriff's Drug Task Force Fund** – The Sheriff's Drug Task Force Fund accounts for forfeitures received under Section 932.7055 Florida Statutes. These monies are restricted for specific law enforcement purposes.

# HARDEE COUNTY, FLORIDA
# COMBINING BALANCE SHEET — NONMAJOR GOVERNMENTAL FUNDS
# SEPTEMBER 30, 2024

| | Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Fines and Forfeitures | Law Enforcement Trust | Clerk's Fine and Forfeiture | E-911 | Mining | Tourist Development | Clerk's Public Records Modernization Trust |
| **ASSETS** | | | | | | | |
| Cash and Cash Equivalents | $ 807,651 | $ 180,562 | $ 674,869 | $ 594,446 | $ 272,701 | $ 395,349 | $ 164,190 |
| Accounts Receivable, Net | - | - | - | - | 228,154 | - | - |
| Due from Other Funds | - | 1,455 | - | - | - | - | 93,076 |
| Due from Other Governments | 12,527 | - | 19,362 | 136,767 | - | 8,025 | - |
| Prepaid Items | - | - | 5,198 | - | - | - | 8,174 |
| Total Assets | $ 820,178 | $ 182,017 | $ 699,429 | $ 731,213 | $ 500,855 | $ 403,374 | $ 265,440 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | | | |
| **LIABILITIES** | | | | | | | |
| Accounts Payable and Accrued Liabilities | $ 48,805 | $ - | $ 54,456 | $ - | $ 14,875 | $ 2,404 | $ 37,594 |
| Due to Other Funds | - | - | 14,175 | - | - | - | 26,905 |
| Due to Other Governments | 10,930 | 25,000 | 628,375 | - | - | - | - |
| Unearned Revenue | - | - | - | 59,776 | - | - | - |
| Total Liabilities | 59,735 | 25,000 | 697,006 | 59,776 | 14,875 | 2,404 | 64,499 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| Unavailable Revenue - Intergovernmental | - | - | 2,423 | 26,170 | 5,736 | - | - |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | - | - | 5,198 | - | - | - | 8,174 |
| Restricted | 531,357 | 157,017 | - | 645,267 | - | 400,970 | 192,767 |
| Committed | - | - | - | - | 480,244 | - | - |
| Assigned | 229,086 | - | - | - | - | - | - |
| Unassigned (Deficit) | - | - | (5,198) | - | - | - | - |
| Total Fund Balances | 760,443 | 157,017 | - | 645,267 | 480,244 | 400,970 | 200,941 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 820,178 | $ 182,017 | $ 699,429 | $ 731,213 | $ 500,855 | $ 403,374 | $ 265,440 |

# HARDEE COUNTY, FLORIDA
# COMBINING BALANCE SHEET — NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
# SEPTEMBER 30, 2024

| | Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Clerk's Child Support IV-D | Sheriff's Commissary | Sheriff's Education | Sheriff's E-911 | Sheriff's Youth | Sheriff's Flower | Total Other Nonmajor Governmental Funds |
| **ASSETS** | | | | | | | |
| Cash and Cash Equivalents | $ 77,447 | $ 148,583 | $ 33,232 | $ 11,754 | $ 6,204 | $ 1,149 | $ 3,368,137 |
| Accounts Receivable, Net | - | - | - | - | - | - | 228,154 |
| Due from Other Funds | 39,491 | - | - | - | - | - | 134,022 |
| Due from Other Governments | 26,253 | - | - | - | - | - | 202,934 |
| Prepaid Items | - | - | - | - | - | - | 13,372 |
| Total Assets | $ 143,191 | $ 148,583 | $ 33,232 | $ 11,754 | $ 6,204 | $ 1,149 | $ 3,946,619 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | | | |
| **LIABILITIES** | | | | | | | |
| Accounts Payable and Accrued Liabilities | $ 2,921 | $ - | $ - | $ - | $ - | $ - | $ 161,055 |
| Due to Other Funds | - | - | - | - | - | - | 41,080 |
| Due to Other Governments | - | - | - | - | - | - | 664,305 |
| Unearned Revenue | - | - | - | - | - | - | 59,776 |
| Total Liabilities | 2,921 | - | - | - | - | - | 926,216 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| Unavailable Revenue - Intergovernmental | - | - | - | - | - | - | 34,329 |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | - | - | - | - | - | - | 13,372 |
| Restricted | - | 148,583 | 33,232 | 11,754 | 6,204 | 1,149 | 2,128,300 |
| Committed | 140,270 | - | - | - | - | - | 620,514 |
| Assigned | - | - | - | - | - | - | 229,086 |
| Unassigned (Deficit) | - | - | - | - | - | - | (5,198) |
| Total Fund Balances | 140,270 | 148,583 | 33,232 | 11,754 | 6,204 | 1,149 | 2,986,074 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 143,191 | $ 148,583 | $ 33,232 | $ 11,754 | $ 6,204 | $ 1,149 | $ 3,946,619 |

# HARDEE COUNTY, FLORIDA
# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — NONMAJOR GOVERNMENTAL FUNDS
# YEAR ENDED SEPTEMBER 30, 2024

| | Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Fines and Forfeitures | Law Enforcement Trust | Clerk's Fine and Forfeiture | E-911 | Mining | Tourist Development | Clerk's Public Records Modernization Trust |
| **REVENUES** | | | | | | | |
| Intergovernmental | $ - | $ - | $ 530,026 | $ 305,986 | $ - | $ - | $ - |
| Charges for Services | 32,841 | - | 786,391 | - | 858,461 | - | 52,384 |
| Fines and Forfeitures | 266,559 | - | - | - | - | - | - |
| Taxes | - | - | - | - | - | 57,134 | - |
| Interest | 16,491 | 4,074 | 11,031 | 15,789 | 8,689 | 11,448 | 9,969 |
| Miscellaneous | - | 105,711 | - | - | - | - | - |
| Total Revenues | 315,891 | 109,785 | 1,327,448 | 321,775 | 867,150 | 68,582 | 62,353 |
| **EXPENDITURES** | | | | | | | |
| Current: | | | | | | | |
| General Government | | | | | | | |
| Public Safety | 750,142 | - | 1,327,448 | - | - | 39,115 | 40,481 |
| Physical Environment | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | 304,481 | - | - |
| Debt Service: | 80,959 | - | - | - | 54,703 | - | 4,060 |
| Principal Retirement | | | | | | | |
| Interest | 62 | - | - | - | 1,284 | - | - |
| Total Expenditures | - | - | - | - | 171 | - | - |
| | 831,163 | - | 1,327,448 | - | 360,639 | 39,115 | 44,541 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (515,272) | 109,785 | - | 321,775 | 506,511 | 29,467 | 17,812 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Transfers In | 667,028 | - | - | - | - | - | - |
| Transfers Out | - | (25,000) | - | (252,983) | (45,000) | - | - |
| Lease Issuance | - | - | - | - | 5,923 | - | - |
| Total Other Financing Sources (Uses) | 667,028 | (25,000) | - | (252,983) | (39,077) | - | - |
| **NET CHANGE IN FUND BALANCES** | 151,756 | 84,785 | - | 68,792 | 467,434 | 29,467 | 17,812 |
| Fund Balances - Beginning of Year | 608,687 | 72,232 | - | 576,475 | 12,810 | 371,503 | 183,129 |
| **FUND BALANCES - END OF YEAR** | $ 760,443 | $ 157,017 | $ - | $ 645,267 | $ 480,244 | $ 400,970 | $ 200,941 |

# HARDEE COUNTY, FLORIDA
# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
# YEAR ENDED SEPTEMBER 30, 2024

| | Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Clerk's Child Support IV-D | Sheriff's Commissary | Sheriff's Education | Sheriff's E-911 | Sheriff's Youth | Sheriff's Flower | Total Other Nonmajor Governmental Funds |
| **REVENUES** | | | | | | | |
| Intergovernmental | $ 105,779 | $ - | $ - | $ - | $ - | $ - | $ 941,791 |
| Charges for Services | - | - | - | - | - | - | 1,730,077 |
| Fines and Forfeitures | - | - | 7,328 | - | - | - | 273,887 |
| Taxes | - | - | - | - | - | - | 57,134 |
| Interest | 2,235 | - | - | - | - | - | 79,726 |
| Miscellaneous | - | 32,573 | - | - | 3,269 | 1,439 | 142,992 |
| Total Revenues | 108,014 | 32,573 | 7,328 | - | 3,269 | 1,439 | 3,225,607 |
| **EXPENDITURES** | | | | | | | |
| Current: | | | | | | | |
| General Government | 87,495 | - | - | - | - | - | 2,244,681 |
| Public Safety | - | 12,181 | 7,134 | 241,600 | 5,490 | 1,382 | 267,787 |
| Physical Environment | - | - | - | - | - | - | 304,481 |
| Capital Outlay | - | - | - | 20,061 | - | - | 159,783 |
| Debt Service: | | | | | | | |
| Principal Retirement | - | - | - | - | - | - | 1,346 |
| Interest | - | - | - | - | - | - | 171 |
| Total Expenditures | 87,495 | 12,181 | 7,134 | 261,661 | 5,490 | 1,382 | 2,978,249 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | 20,519 | 20,392 | 194 | (261,661) | (2,221) | 57 | 247,358 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Transfers In | - | - | - | 252,983 | - | - | 920,011 |
| Transfers Out | - | - | - | - | - | - | (322,983) |
| Lease Issuance | - | - | - | - | - | - | 5,923 |
| Total Other Financing Sources (Uses) | - | - | - | 252,983 | - | - | 602,951 |
| **NET CHANGE IN FUND BALANCES** | 20,519 | 20,392 | 194 | (8,678) | (2,221) | 57 | 850,309 |
| Fund Balances - Beginning of Year | 119,751 | 128,191 | 33,038 | 20,432 | 8,425 | 1,092 | 2,135,765 |
| **FUND BALANCES - END OF YEAR** | $ 140,270 | $ 148,583 | $ 33,232 | $ 11,754 | $ 6,204 | $ 1,149 | $ 2,986,074 |

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — FINES AND FORFEITURES FUND
# YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Charges for Services | $ 31,000 | $ 31,000 | $ 32,841 | $ 1,841 |
| Fines and Forfeitures | 167,000 | 167,000 | 266,559 | 99,559 |
| Interest | 1,100 | 1,100 | 16,491 | 15,391 |
| Total Revenues | 199,100 | 199,100 | 315,891 | 116,791 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | 1,235,084 | 1,256,304 | 750,142 | 506,162 |
| Public Safety | 5,000 | 5,000 | - | 5,000 |
| Capital Outlay | 183,179 | 161,959 | 80,959 | 81,000 |
| Debt Services: | | | | |
| Principal Retirement | - | - | 62 | (62) |
| Other Expense | 22,955 | 22,955 | - | 22,955 |
| Total Expenditures | 1,446,218 | 1,446,218 | 831,163 | 615,055 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (1,247,118) | (1,247,118) | (515,272) | 731,846 |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers In | 667,028 | 667,028 | 667,028 | - |
| **NET CHANGE IN FUND BALANCE** | (580,090) | (580,090) | 151,756 | 731,846 |
| Fund Balance - Beginning of Year | 580,090 | 580,090 | 608,687 | 28,597 |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ 760,443 | $ 760,443 |

**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — LAW ENFORCEMENT TRUST FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Interest | $ 400 | $ 400 | $ 4,074 | $ 3,674 |
| Miscellaneous | 25,000 | 25,000 | 105,711 | 80,711 |
| Total Revenues | 25,400 | 25,400 | 109,785 | 84,385 |
| **EXPENDITURES** | | | | |
| Other Expense | 98,669 | 69,355 | - | 69,355 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (73,269) | (43,955) | 109,785 | 153,740 |
| **OTHER FINANCING USES** | | | | |
| Transfers Out | - | (29,314) | (25,000) | (4,314) |
| **NET CHANGE IN FUND BALANCE** | (73,269) | (73,269) | 84,785 | 158,054 |
| Fund Balance - Beginning of Year | 73,269 | 73,269 | 72,232 | (1,037) |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ 157,017 | $ 157,017 |

**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — CLERK'S FINE AND FORFEITURE FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 494,977 | $ 530,026 | $ 530,026 | $ - |
| Charges for Services | 507,472 | 721,400 | 786,391 | 64,991 |
| Interest Income | 6,500 | 11,031 | 11,031 | - |
| Total Revenues | 1,008,949 | 1,262,457 | 1,327,448 | 64,991 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | 1,008,949 | 1,262,457 | 1,327,448 | (64,991) |
| **NET CHANGE IN FUND BALANCE** | - | - | - | - |
| Fund Balance - Beginning of Year | - | - | - | - |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ - | $ - |

**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — E-911 FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 150,000 | $ 250,000 | $ 305,986 | $ 55,986 |
| Interest | 1,000 | 1,000 | 15,789 | 14,789 |
| Total Revenues | 151,000 | 251,000 | 321,775 | 70,775 |
| **EXPENDITURES** | | | | |
| Other Expense | 50,963 | 50,963 | - | 50,963 |
| **EXCESS OF REVENUES OVER EXPENDITURES** | 100,037 | 200,037 | 321,775 | 121,738 |
| **OTHER FINANCING USES** | | | | |
| Transfers Out | (252,983) | (352,983) | (252,983) | (100,000) |
| **NET CHANGE IN FUND BALANCE** | (152,946) | (152,946) | 68,792 | 221,738 |
| Fund Balance - Beginning of Year | 152,946 | 152,946 | 576,475 | 423,529 |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ 645,267 | $ 645,267 |

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — MINING FUND
# YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Charges for Services | $ 376,000 | $ 508,278 | $ 858,461 | $ 350,183 |
| Interest | 1,000 | 1,000 | 8,689 | 7,689 |
| Total Revenues | 377,000 | 509,278 | 867,150 | 357,872 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Physical Environment | 352,344 | 432,841 | 304,481 | 128,360 |
| Capital Outlay | - | 51,781 | 54,703 | (2,922) |
| Debt Services: | | | | |
| Principal Retirement | - | - | 1,284 | (1,284) |
| Interest and Fiscal Charges | - | - | 171 | (171) |
| Other Expense | 132,352 | 132,352 | - | 132,352 |
| Total Expenditures | 484,696 | 616,974 | 360,639 | 256,335 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (107,696) | (107,696) | 506,511 | 614,207 |
| **OTHER FINANCING USES** | | | | |
| Transfers Out | (45,000) | (45,000) | (45,000) | - |
| Lease Issuance | - | - | 5,923 | (5,923) |
| Total Other Financing Uses | (45,000) | (45,000) | (39,077) | (5,923) |
| **NET CHANGE IN FUND BALANCE** | (152,696) | (152,696) | 467,434 | 620,130 |
| Fund Balance - Beginning of Year | 152,696 | 152,696 | 12,810 | (139,886) |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ 480,244 | $ 480,244 |

**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — TOURIST DEVELOPMENT FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Taxes | $ 60,000 | $ 60,000 | $ 57,134 | $ (2,866) |
| Interest | 1,000 | 1,000 | 11,448 | 10,448 |
| Total Revenues | 61,000 | 61,000 | 68,582 | 7,582 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | 70,151 | 65,151 | 34,115 | 31,036 |
| Other Expense | 373,170 | 373,170 | 5,000 | 368,170 |
| Total Expenditures | 443,321 | 438,321 | 39,115 | 399,206 |
| **NET CHANGE IN FUND BALANCE** | (382,321) | (377,321) | 29,467 | 406,788 |
| Fund Balance - Beginning of Year | 382,321 | 382,321 | 371,503 | (10,818) |
| **FUND BALANCE - END OF YEAR** | $ - | $ 5,000 | $ 400,970 | $ 395,970 |

**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — CLERK'S PUBLIC RECORDS MODERNIZATION TRUST**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Charges for Services | $ 37,250 | $ 52,383 | $ 52,384 | $ 1 |
| Interest Income | 26 | 9,969 | 9,969 | - |
| Total Revenues | 37,276 | 62,352 | 62,353 | 1 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | 204,752 | 210,378 | 40,481 | 169,897 |
| Capital Outlay | 10,000 | 34,060 | 4,060 | 30,000 |
| Total Expenditures | 214,752 | 244,438 | 44,541 | 199,897 |
| **NET CHANGE IN FUND BALANCES** | (177,476) | (182,086) | 17,812 | 199,898 |
| Fund Balances - Beginning of Year | 177,476 | 182,086 | 183,129 | 1,043 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 200,941 | $ 200,941 |

**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — CLERK'S CHILD SUPPORT IV-D FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 83,650 | $ 105,779 | $ 105,779 | $ - |
| Interest | 1,300 | 2,235 | 2,235 | - |
| Miscellaneous | 1,500 | - | - | - |
| Total Revenues | 86,450 | 108,014 | 108,014 | - |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | 186,150 | 227,762 | 87,495 | 140,267 |
| **NET CHANGE IN FUND BALANCES** | (99,700) | (119,748) | 20,519 | 140,267 |
| Fund Balances - Beginning of Year | 99,700 | 119,748 | 119,751 | 3 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 140,270 | $ 140,270 |

# HARDEE COUNTY, FLORIDA
## COMBINING STATEMENT OF FIDUCIARY NET POSITION — FIDUCIARY FUNDS – CUSTODIAL FUNDS
## SEPTEMBER 30, 2024

| | Custodial Funds | | | | | |
|---|---|---|---|---|---|---|
| | Clerk's Special Trust | Clerk's Support | Clerk's Court Registry | Clerk's County Witness | Clerk's Cash Bond | Tax Collector Fund |
| **ASSETS** | | | | | | |
| Cash | $ 716,229 | $ 854 | $ 140,964 | $ 450 | $ 58,412 | $ 366,720 |
| **LIABILITIES** | | | | | | |
| Due to Individuals | 28,760 | - | - | 13 | 8,401 | 26,734 |
| Due to Other Governments | 143,599 | 854 | - | - | - | 2,912 |
| Deposit - Installment Taxes | - | - | - | - | - | 337,074 |
| Total Liabilities | 172,359 | 854 | - | 13 | 8,401 | 366,720 |
| **NET POSITION** | | | | | | |
| Restricted for Individuals, Organizations, and Other Governments | 543,870 | - | 140,964 | 437 | 50,011 | - |
| Total Net Position | $ 543,870 | $ - | $ 140,964 | $ 437 | $ 50,011 | $ - |

# HARDEE COUNTY, FLORIDA
## COMBINING STATEMENT OF FIDUCIARY NET POSITION — FIDUCIARY FUNDS — CUSTODIAL FUNDS (CONTINUED)
## SEPTEMBER 30, 2024

| | Custodial Funds | | | | | |
|---|---|---|---|---|---|---|
| | Tax Collector Motor Vehicle Fund | Sheriff's Suspense Fund | Sheriff's Collections Fund | Sheriff's Evidence Fund | Sheriff's Inmate Fund | Total |
| **ASSETS** | | | | | | |
| Cash | $ 97,784 | $ 11,627 | $ 81 | $ 17,088 | $ 14,440 | $ 1,424,649 |
| **LIABILITIES** | | | | | | |
| Due to Individuals | - | 11,627 | 81 | - | - | 75,616 |
| Due to Other Governments | 97,784 | - | - | - | - | 245,149 |
| Deposit - Installment Taxes | - | - | - | - | - | 337,074 |
| Total Liabilities | 97,784 | 11,627 | 81 | - | - | 657,839 |
| **NET POSITION** | | | | | | |
| Restricted for Individuals, Organizations, and Other Governments | - | - | - | 17,088 | 14,440 | 766,810 |
| Total Net Position | $ - | $ - | $ - | $ 17,088 | $ 14,440 | $ 766,810 |

# HARDEE COUNTY, FLORIDA
## COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION — FIDUCIARY FUNDS – CUSTODIAL FUNDS
## YEAR ENDED SEPTEMBER 30, 2024

| | Custodial Funds | | | | | |
|---|---|---|---|---|---|---|
| | Clerk's Special Trust | Clerk's Support | Clerk's Court Registry | Clerk's County Witness | Clerk's Cash Bond | Tax Collector Fund |
| **ADDITIONS** | | | | | | |
| Collections from Individuals | $ 518,363 | $ - | $ - | $ - | $ - | $ - |
| Property Tax Collections for Other Governments | - | - | - | - | - | 18,347,000 |
| Evidence Collected | - | - | - | - | - | - |
| Collections for Court Related Activities | 1,082,944 | 11,149 | 302,380 | - | 175,060 | - |
| Licenses, Taxes, and Fees Collected for Other Governments | 2,436,124 | - | - | - | - | - |
| Total Additions | 4,037,431 | 11,149 | 302,380 | - | 175,060 | 18,347,000 |
| **DEDUCTIONS** | | | | | | |
| Medical, Dental, and Life Insurance | - | - | - | - | - | - |
| Payments to Individuals | 124,019 | - | - | - | - | - |
| Payments of Court Related Funds | 1,116,393 | 11,149 | 200,017 | - | 167,060 | - |
| Payments to Other Entities | - | - | - | - | - | - |
| Payments to Other Governments | 2,437,664 | - | - | - | - | 18,347,000 |
| Total Deductions | 3,678,076 | 11,149 | 200,017 | - | 167,060 | 18,347,000 |
| **NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION** | 359,355 | - | 102,363 | - | 8,000 | - |
| Fiduciary Net Position - Beginning of Year | 184,515 | - | 38,601 | 437 | 42,011 | - |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ 543,870 | $ - | $ 140,964 | $ 437 | $ 50,011 | $ - |

**HARDEE COUNTY, FLORIDA**
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION — FIDUCIARY FUNDS – CUSTODIAL FUNDS (CONTINUED)**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Custodial Funds | | | | | |
|---|---|---|---|---|---|---|
| | Tax Collector Motor Vehicle Fund | Sheriff's Suspense Fund | Sheriff's Collections Fund | Sheriff's Evidence Fund | Sheriff's Inmate Fund | Total |
| **ADDITIONS** | | | | | | |
| Collections from Individuals | $ - | $ 40,487 | $ - | $ - | $ 164,703 | $ 723,553 |
| Property Tax Collections for Other Governments | - | - | - | - | - | 18,347,000 |
| Evidence Collected | - | - | - | 13,678 | - | 13,678 |
| Collections for Court Related Activities | - | - | - | - | - | 1,571,533 |
| Licenses, Taxes, and Fees Collected for Other Governments | 4,020,573 | 43,461 | - | - | - | 6,500,158 |
| Total Additions | 4,020,573 | 83,948 | - | 13,678 | 164,703 | 27,155,922 |
| **DEDUCTIONS** | | | | | | |
| Medical, Dental, and Life Insurance | - | 40,486 | - | - | - | 40,486 |
| Payments to Individuals | - | - | - | - | 54,910 | 178,929 |
| Payments of Court Related Funds | - | - | - | - | - | 1,494,619 |
| Payments to Other Entities | - | - | - | - | 111,406 | 111,406 |
| Payments to Other Governments | 4,020,573 | 43,462 | - | 28,501 | - | 24,877,200 |
| Total Deductions | 4,020,573 | 83,948 | - | 28,501 | 166,316 | 26,702,640 |
| **NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION** | - | - | - | (14,823) | (1,613) | 453,282 |
| Fiduciary Net Position - Beginning of Year | - | - | - | 31,911 | 16,053 | 313,528 |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ - | $ - | $ - | $ 17,088 | $ 14,440 | $ 766,810 |

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**SUPPLEMENTAL INFORMATION**

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# HARDEE COUNTY, FLORIDA
# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
# YEAR ENDED SEPTEMBER 30, 2024

| Federal Grantor/Pass through Grantor/ Program or Cluster Title | Federal ALN Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|
| **FEDERAL AWARDS** | | | | |
| **U.S. Department of the Treasury** | | | | |
| Direct Program | | | | |
| Coronavirus State & Local Fiscal Recovery | 21.027 | | $ 223,032 | $ - |
| Pass-through Florida Department of Environmental Protection | | | | |
| Coronavirus State & Local Fiscal Recovery | 21.027 | WG096 | 138,885 | - |
| Total U.S. Department of the Treasury | | | 361,917 | - |
| **U.S. Department of Energy** | | | | |
| Direct Programs | | | | |
| State Energy Program | 81.041 | | 200,000 | - |
| **U.S Department of Transportation** | | | | |
| Pass-through Florida Department of Transportation | | | | |
| Highway Planning and Construction | 20.205 | G2017 | 7,216 | - |
| Highway Planning and Construction | 20.205 | G2N38 | 11,522 | - |
| Highway Planning and Construction | 20.205 | G2N40 | 8,788 | - |
| Highway Planning and Construction | 20.205 | G2N46 | 6,294 | - |
| Total U.S. Department of Transportation | | | 33,820 | - |
| **National Endowment for the Humanities** | | | | |
| Direct Program | | | | |
| Promotion of the Humanities-Federal/State Partnership | 45.129 | | 1,600 | |
| **U.S. Department of Homeland Security** | | | | |
| Pass-through from Florida Division of Emergency Management: | | | | |
| Emergency Management Performance Grants | 97.042 | G0476 | 46,207 | - |
| Disaster Grants -Public Assistance (Presidentially Declared Disasters) | 97.036 | Z3101 | 2,717,801 | - |
| Total U.S. Department of Homeland Security | | | 2,764,008 | - |
| **U.S. Department of Justice** | | | | |
| Direct Programs | | | | |
| State Criminal Alien Assistance Program | 16.606 | | 17,434 | - |
| Pass-through from Florida Department of Law Enforcement | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | C-R7008 | 32,471 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | C-R7073 | 8,707 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | C-R7070 | 4,405 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | R7019 | 3,370 | - |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | 48,953 | - |
| Total U.S. Department of Justice | | | 66,387 | - |
| **U.S. Department of Health and Human Services** | | | | |
| Pass-through U.S. Agency for Children and Families and Office of Child Support Enforcement, Florida Department of Revenue | | | | |
| Child Support Services | 93.563 | COC25 | 96,777 | - |
| **TOTAL EXPENDITURES OF FEDERAL AWARDS** | | | 3,524,509 | - |

*See accompanying Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.*

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)
# YEAR ENDED SEPTEMBER 30, 2024

| State Grantor/Pass through Grantor/ Project Title | State CSFA Number | Grant Contract Number/ Pass-Through Entity Identifying Number | State Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|
| **STATE FINANCIAL ASSISTANCE** | | | | |
| **Florida Executive Office of the Governor** | | | | |
| Division of Emergency Management | | | | |
| Emergency Management Programs | 31.063 | A0356 | $ 105,806 | $ - |
| Local Emergency Management and Mitigation Initiatives | 31.064 | F0117 | 282,431 | - |
| State Hurricane Recovery Grant Program | 31.081 | D1493 | 2,974,437 | - |
| Total Florida Executive Office of the Governor | | | 3,362,674 | - |
| **Florida Department of Environmental Protection** | | | | |
| Small County Consolidated Grants | 37.012 | SC313 | 93,750 | - |
| Cooperative Collection Center Grant | 37.007 | HW402 | 16,070 | - |
| Cooperative Collection Center Grant | 37.007 | C32C70 | 10,238 | - |
| Statewide Surface Water Restoration and Wastewater Projects | 37.039 | LPA0300 | 44,035 | - |
| Resilient Florida Program | 37.098 | 23PLN113 | 40,000 | - |
| Total Florida Department of Environmental Protection | | | 204,093 | - |
| **Florida Department of State and Secretary of State** | | | | |
| State Aid to Libraries Grant | 45.030 | 24-ST-15 | 42,816 | - |
| **Florida Department of Agriculture and Consumer Services** | | | | |
| Agriculture Education and Promotional Facility | 42.047 | 27938 | 425,358 | - |
| Mosquito Control | 42.003 | 29491 | 37,749 | - |
| Total Department of Agriculture and Consumer Services | | | 463,107 | - |
| **Florida Department of Commerce** | | | | |
| Growth Management Implementation | 40.024 | P0486 | 22,500 | - |
| Growth Management Implementation | 40.024 | P0523 | 10,000 | - |
| Total Department of Commerce | | | 32,500 | - |
| **Florida Department of Financial Services** | | | | |
| Fire Decontamination Equipment Grant Program | 43.013 | FM864 | 2,154 | - |
| **Florida Housing Finance Corporation** | | | | |
| State Housing Initiative Partnership Program (SHIP) - HHRP | 40.901 | N/A | 567,118 | - |
| State Housing Initiative Partnership Program (SHIP) | 40.901 | N/A | 6,820 | - |
| Hurricane Housing Recovery Program | 40.902 | N/A | 726,397 | - |
| Total Florida Housing Finance Corporation | | | 1,300,335 | - |
| **Florida Department of Transportation** | | | | |
| Local Transportation Projects | 55.039 | G1601 | 11,237 | - |
| Small County Road Assistance Program (SCRAP) | 55.016 | G2L03 | 32,038 | - |
| Small County Road Assistance Program (SCRAP) | 55.016 | G2K97 | 162,798 | - |
| Small County Road Assistance Program (SCRAP) | 55.016 | G2K96 | 1,740,509 | - |
| Small County Outreach Program (SCOP) | 55.009 | G2L03 | 79,340 | - |
| Small County Outreach Program (SCOP) | 55.009 | G2K97 | 66,089 | - |
| Small County Outreach Program (SCOP) | 55.009 | G2K96 | 83,302 | - |
| Total Florida Department of Transportation | | | 2,175,313 | - |
| **Department of Management Services** | | | | |
| Wireless 911 Emergency Telephone System Rural County Grant Program | 72.001 | N/A | 9,805 | - |
| Wireless 911 Emergency Telephone System Rural County Grant Program | 72.001 | N/A | 1,500 | - |
| Wireless 911 Emergency Telephone System Rural County Grant Program | 72.001 | N/A | 1,200 | - |
| Wireless 911 Emergency Telephone System Rural County Grant Program | 72.001 | N/A | 1,500 | - |
| Prepaid Next Generation 911 (NG911) State Grant Program | 72.003 | SC22-23-01-28 | 8,391 | - |
| Total Florida Department of Management Services | | | 22,396 | - |
| **Florida Department of Law Enforcement** | | | | |
| Hardee County Sheriff's Office Administration Facility Expansion | 71.062 | 7G004 | 154,741 | - |
| Hardee County Sheriffs Office | 71.096 | 3W014 | 30,100 | - |
| Law Enforcement Salary Assistance For Fiscally Constrained Counties | 71.067 | 5V013 | 270,945 | - |
| Law Enforcement Salary Assistance for Fiscally Constrained Counties | 71.067 | ME013 | 90,315 | - |
| Rapid DNA Technology Pilot Program | 71.113 | J3005 | 3,107 | - |
| Total Florida Department of Law Enforcement | | | 549,208 | - |
| **TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE** | | | 8,154,596 | - |

*See accompanying Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.*

**HARDEE COUNTY, FLORIDA**
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**
**SEPTEMBER 30, 2024**

## NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal award and state financial assistance activity of Hardee County, Florida (the County) under programs of the federal government and projects of the state of Florida for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 69I-5, Rules of the Florida Department of Financial Services. Because the Schedule presents only a selected portion of the operation of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting for awards and financial assistance received in governmental funds and the accrual basis of accounting for financial assistance received in the proprietary funds, which are described in Note 1 to the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 69I-5, Rules of the Florida Department of Financial Services, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

Any negative amounts shown in the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The County had not elected to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

CliftonLarsonAllen LLP
CLAconnect.com

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

Honorable Board of County Commissioners
Hardee 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hardee County, Florida (the County), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2025. Our report includes a reference to other auditors who audited the financial statements of the Hardee County Industrial Development Authority as described in our report on County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

## *Report on Internal Control Over Financial Reporting*

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be material weaknesses.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County'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 financial statements. 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.*

***Hardee County, Florida's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

***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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
June 30, 2025

CliftonLarsonAllen LLP
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# INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Honorable Board of County Commissioners
Hardee County, Florida

## Report on Compliance for Each Major Federal Program and State Project

### *Opinion on Each Major Federal Program and State Project*

We have audited Hardee County, Florida's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements identified as subject to audit in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2024. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2024.

### *Basis for Opinion on Each Major Federal Program and State Project*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative* Requirements*, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550 are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

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***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs and state projects.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance, and which are described in the accompanying schedule of findings and questioned costs as item 2024-003. Our opinion on each major federal and state program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-003 to be a material weakness

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 federal program or 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-004 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
June 30, 2025

**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**YEAR ENDED SEPTEMBER 30, 2024**

## *Section I – Summary of Auditors' Results*

### *Financial Statements*

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
   - Material weakness(es) identified? ____X____ yes _____ no
   - Significant deficiency(ies) identified? _____ yes ____X____ none reported
3. Noncompliance material to financial statements noted? _____ yes ____X____ no

### *Federal Awards*

1. Internal control over major federal programs:
   - Material weakness(es) identified? ____X____ yes _____ no
   - Significant deficiency(ies) identified? _____ yes ____X____ none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required To be reported in accordance with
   - 2 CFR 200.516(a) ____X____ yes _____ no

### *Identification of Major Federal Programs:*

| **CFDA Number(s)** | **Name of Federal Program or Cluster** |
|---|---|
| 97.036 | Disaster Grant-Public Assistance (Presidentially Declared Disasters) |

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? _____ yes ____X____ no

## *Section I – Summary of Auditors' Results (Continued)*

### *State Financial Assistance*

| | | | | |
|---|---|---|---|---|
| 4. | Internal control over state projects: | | | |
| | • Material weakness(es) identified? | _____ | yes | X no |
| | • Significant deficiency(ies) identified? | X | yes | _____ none reported |
| 5. | Type of auditors' report issued on compliance for major state projects: | Unmodified | | |
| 6. | Any audit findings disclosed that are required to be reported in accordance with Chapter 10.557, Rules of the Auditor General? | X | yes | _____ no |

### *Identification of Major State Projects:*

| CFSA Number(s) | Name of Federal Program or Cluster |
|---|---|
| 31.081 | State Hurricane Recovery Grant Program |
| 55.016 | Small County Road Assistance Program (SCRAP) |

Dollar threshold used to distinguish between Type A and Type B state projects: $ 750,000

## *Section II – Financial Statement Findings*

### 2024-001 – Financial Statement Adjustments

**Type of Finding:**

- Material Weakness in Internal Control Over Financial Reporting

**Condition:** As part of the audit, we proposed adjustments to correct the following errors in the County's financial statements:

- Assets and revenues were overstated for the Transportation Trust Fund and governmental activities related to derived tax revenues that were misstated as of fiscal year-end.
- Deferred inflows of resources were understated while revenues were overstated for the Grant Fund related to funds received but not expended within the current year.

**Criteria or specific requirement:** The County's management is responsible for establishing and maintaining internal controls to ensure that transactions are properly recorded and reported in the financial statements in accordance with GAAP.

**Context:** The County's internal controls over financial reporting did not detect or prevent the errors.

**Effect:** Assets, deferred inflows, revenues, and expenditures were misstated.

**Cause:** Reconciliation and review processes did not detect errors in account balances.

**Repeat finding:** 2023-001.

**Recommendation:** The County should update fiscal year-end and monthly closing checklists to ensure that the impacted accounts are reconciled and reviewed, and all transactions should be separately prepared and reviewed using all relevant data in order to accurately and completely capture all financial statement transactions.

**Views of responsible officials and planned corrective actions:** We concur with the auditor's finding and will take action to strengthen procedures. Additional levels of procedure will be implemented to ensure that all county accounts are properly reviewed to avoid any misstatements.

*Section II – Financial Statement Findings (Continued)*

**2024-002 – Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Type of Finding:**

- Material Weakness in Internal Control Over Financial Reporting

**Condition**: Our audit procedures identified the following errors in the Schedule of Expenditures of Federal Awards and State Financial Assistance (Schedule):

- Expenditures for one state financial assistance grant was incorrectly reported resulting in a net understatement of total state financial assistance.
- Expenditures for one federal award grant was incorrectly reported resulting in a net Understatement of total of federal awards.

**Criteria or specific requirement**: 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and Chapter 69I-5, Rules of the Florida Department of Financial Services, require auditees to prepare a Schedule. The County's management is responsible for establishing and maintaining internal controls to ensure that Schedule is properly reported.

**Context:** Testing of amounts reported in the Schedule identified the misstatements.

**Effect**: The Schedule is used by grantor agencies and auditors to monitor compliance with federal and state requirements. Errors in reporting expenditures on the Schedule may lead to improper testing and therefore, noncompliance with Uniform Guidance and Chapter 69I-5, Rules of the Florida Department of Financial Services.

**Cause**: The process for preparing the Schedule did not completely and accurately identify the expenditures of certain grants.

**Repeat Finding:** 2023-003

**Recommendation**: We recommend developing additional preparation and review procedures related to grant reporting to ensure that federal program and state project expenditures are completely and accurately reported in accordance with Uniform Guidance and Chapter 69I-5, Rules of the Florida Department of Financial Services. The Schedule should include grant expenditures from all six offices that comprise the county-wide financial statements. And, the OMB compliance supplement should be consulted for guidance related to reporting requirements of the Schedule.

**Views of responsible officials and planned corrective actions**: We concur with the auditor's finding and new procedures will be implemented that create an additional level of review to ensure that federal and state expenditures are reported accurately.

## Section III – Findings and Questioned Costs – Major Federal Programs

### 2024-003 Earmarking

Federal Agency: Department of Homeland Security

Federal Program Name: Disaster Grant Public Assistance (Presidentially Declared Disasters)

Assistance Listing Number: 97.036

Grant Award Number: 4673DR-FL-2024

Award Period: Various

**Type of Finding:** Material Weakness in Internal Control over Compliance and Other Matters

**Criteria:** Compliance: 2 CFR 200.302(b)(3) states that records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the” Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** Management costs requested and received from FEMA exceeded the 5% earmarking threshold.

**Questioned costs:** $35,572.

**Context:** Received the total award amount for calculation of the 5% earmarking threshold. Compared to the management costs requested and received.

**Cause:** The County requested management fees unaware of the total expenditure amount.

**Effect:** Over request of management fees leads to unallowable costs.

**Repeat finding:** No

**Recommendation:** Provide clear, updated guidance and periodic training sessions on earmarking rules and how to apply them. Conduct reviews of earmarking compliance.

**View responsible official and planned corrective actions:** New procedures will be implemented that strengthen internal controls to ensure clear earmarking guidance and initial review of compliances.

## *Section IV – Findings and Questioned Costs – Major State Projects*

**2024-004 Reporting**

State Agency: Florida Division of Emergency Management

State Program Name: State Hurricane Recovery Grant Program

CSFA Number: 31.081

Grant Award Number: D1493-2024

Award Period: November 29, 2023 through March 31, 2026

**Type of Finding:** Significant Deficiency in Internal Control over Compliance, Other Matter

**Criteria:** Grant agreement requires quarterly project progress reports are due to the agency no later than twenty (30) days following completion of the quarterly reporting period.

**Condition:** Quarterly reports submitted incorrectly reported the funds expended during the year.

**Questioned costs:** None

**Context:** Two of three reports selected for testing incorrectly reported funds expended during the quarter tested.

**Cause:** Internal controls did not prevent or detect the noncompliance.

**Repeat finding:** No

**Effect:** The County was not in compliance with the reporting requirements as specified in the grant agreement.

**Recommendation:** We recommend the County update policies, procedures, and controls to ensure that reports are reconciled to accounting data and reviewed for accuracy before they are filed.

**View responsible official and planned corrective actions** New procedures will be implemented that strengthen internal controls to ensure proper filing and reporting.
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# MANAGEMENT LETTER

Honorable Board of County Commissioners
Hardee County, Florida

## Report on the Financial Statements

We have audited the financial statements of Hardee County, Florida (County), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 30, 2025.

### *Auditors' Responsibility*

We conducted our audit 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Florida Auditor General.

### *Other Reporting Requirements*

We have issued our Independent Auditors' 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 Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 30, 2025, should be considered in conjunction with this management letter.

### *Prior Audit Findings*

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. See the accompanying schedule of findings and responses for the current status of prior year audit findings.

### *Official Title and Legal Authority*

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. See Note 1 to the financial statements.

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***Financial Condition and Management***

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the County. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

***Property Assessed Clean Energy (PACE) Programs***

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the County did not operate a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, within the County's geographical boundaries during the fiscal year under audit.

***Special District Component Units***

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)(7), Rules of the Auditor General, the Hardee County Economic Development Authority and Hardee County Industrial Development Authority reported their required information in their respective audit reports.

***Additional Matters***

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

***Purpose of this Letter***

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of County Commissioners, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
June 30, 2025

**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF FINDINGS AND RESPONSES**
**YEAR ENDED SEPTEMBER 30,2024**

## Prior Year

| Prior Year Findings | | Current Year Status | | | Current Year Finding # | 2022-2023 Year Finding # | 2021-2022 Year Finding # |
|---|---|---|---|---|---|---|---|
| | | Cleared | Partially Cleared | Not Cleared | | | |
| 2023-001 Financial Statement Adjustments | Material Weakness in Internal Control over Financial Reporting | | | X | 2024-001 | 2023-001 | 2022-001 |
| 2023-002 - Internal Controls over Vendor Change Management. | Material Weakness in Internal Control over Financial Reporting | X | | | N/A | 2023-002 | N/A |
| 2023-003 Schedule of Expenditures of Federal Awards and State Financial Assistance | Material Weakness in Internal Control over Financial Reporting | | | X | 2024-002 | 2023-003 | 2022-002 |
| 2023-004 – Prior Period Restatement – Revenue Recognition | Material Weakness in Internal Control over Financial Reporting | X | | | N/A | 2023-004 | N/A |

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# INDEPENDENT ACCOUNTANTS' REPORT

Honorable Board of County Commissioners and the Florida Auditor General
Hardee County, Florida

We have examined Hardee County, Florida's (the County) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds; and Sections 365.172(10) and 365.173(2)(d), Florida Statutes, regarding emergency communications number E-911 system fund, during the year ended September 30, 2024. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds, and Sections 365.172(10) and 365.173(2)(d), Florida Statutes, regarding emergency communications number E-911 system fund, during the year ended September 30, 2024.

This report is intended solely for the information and use of the County 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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
June 30, 2025

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# HARDEE COUNTY CLERK OF THE CIRCUIT COURT

## FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

## YEAR ENDED SEPTEMBER 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

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**HARDEE COUNTY CLERK OF THE CIRCUIT COURT**
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# INDEPENDENT AUDITORS' REPORT

The Honorable Victoria L. Rogers
Hardee County Clerk of the Circuit Court
Hardee County, Florida

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Hardee County Clerk of the Circuit Court (the Clerk) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Clerk, as of September 30, 2024, and the respective changes in financial position and the respective budgetary comparisons for the General Fund, Fine and Forfeiture Fund, Public Records Modernization Trust Fund, and Child Support IV-D Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Emphasis of Matter*

As discussed in Note 1, the financial statements of the Clerk referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the state of Florida. In conformity with the Rules, the financial statements are intended to present the financial position and changes in financial position of only that portion of each major fund and the aggregate remaining fund information of Hardee County, Florida that is attributable to the transactions of the Clerk. They do not purport to, and do not, present fairly the financial position of Hardee County, Florida as of September 30, 2024, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Required Supplementary Information***

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinions on the basic financial statements are not affected by this missing information.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's basic financial statements. The combining statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the combining 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 June 23, 2025 , on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Lakeland, Florida
June 23, 2025

**HARDEE COUNTY CLERK OF THE CIRCUIT COURT**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**SEPTEMBER 30, 2024**

| | Major Funds | | | | |
|---|---|---|---|---|---|
| | General | Fine and Forfeiture | Public Records Modernization Trust | Child Support IV-D | Total Governmental Funds |
| **ASSETS** | | | | | |
| Cash | $ 202,279 | $ 674,869 | $ 164,190 | $ 77,447 | $ 1,118,785 |
| Due from Other Funds | 5 | - | 93,076 | 39,491 | 132,572 |
| Due from Other Governments | 1,994 | 19,362 | - | 26,253 | 47,609 |
| Prepaid Items | 11,260 | 5,198 | 8,174 | - | 24,632 |
| Total Assets | $ 215,538 | $ 699,429 | $ 265,440 | $ 143,191 | $ 1,323,598 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | |
| **LIABILITIES** | | | | | |
| Accounts Payable and Accrued Liabilities | $ 92,320 | $ 54,456 | $ 37,594 | $ 2,921 | $ 187,291 |
| Due to Board of County Commissioners | 31,726 | - | - | - | 31,726 |
| Due to Other Funds | 91,492 | 14,175 | 26,905 | - | 132,572 |
| Due to Other Governments | - | 628,375 | - | - | 628,375 |
| Total Liabilities | 215,538 | 697,006 | 64,499 | 2,921 | 979,964 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Unavailable Revenue: Intergovernmental | - | 2,423 | - | - | 2,423 |
| **FUND BALANCES** | | | | | |
| Nonspendable | 11,260 | 5,198 | 8,174 | - | 24,632 |
| Restricted - Official Records | - | - | 189,837 | - | 189,837 |
| Restricted - Court Technology | - | - | 2,930 | - | 2,930 |
| Committed - Clerk Related Functions | - | - | - | 140,270 | 140,270 |
| Unassigned | (11,260) | (5,198) | - | - | (16,458) |
| Total Fund Balances | - | - | 200,941 | 140,270 | 341,211 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 215,538 | $ 699,429 | $ 265,440 | $ 143,191 | $ 1,323,598 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY CLERK OF THE CIRCUIT COURT**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Major Funds | | | | |
|---|---|---|---|---|---|
| | General | Fine and Forfeiture | Public Records Modernization Trust | Child Support IV-D | Total Governmental Funds |
| **REVENUES** | | | | | |
| Appropriations from Board of County Commissioners | $ 810,711 | $ - | $ - | $ - | $ 810,711 |
| Intergovernmental | - | 530,026 | - | 105,779 | 635,805 |
| Charges for Services | 114,416 | 786,391 | 52,384 | - | 953,191 |
| Interest Income | 16,863 | 11,031 | 9,969 | 2,235 | 40,098 |
| Miscellaneous | 67 | - | - | - | 67 |
| Total Revenues | 942,057 | 1,327,448 | 62,353 | 108,014 | 2,439,872 |
| **EXPENDITURES** | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Salaries and Benefits | 683,871 | 811,036 | 4,574 | 87,495 | 1,586,976 |
| Operating Expenditures | 156,564 | 37,911 | 35,907 | - | 230,382 |
| Capital Outlay | 81,464 | - | 4,060 | - | 85,524 |
| Debit Service | | | | | |
| Prinicpal | 20,128 | - | - | - | 20,128 |
| Interest | 471 | - | - | - | 471 |
| Total Expenditures | 942,498 | 848,947 | 44,541 | 87,495 | 1,923,481 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (441) | 478,501 | 17,812 | 20,519 | 516,391 |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Subscription Based Information Technology Arrangement Issuance | 32,167 | - | - | - | 32,167 |
| Distribution of Excess Revenues: | | | | | |
| Board of County Commissioners | (31,726) | - | - | - | (31,726) |
| State of Florida | - | (478,501) | - | - | (478,501) |
| Total Other Financing Sources (Uses) | 441 | (478,501) | - | - | (478,060) |
| **NET CHANGE IN FUND BALANCES** | - | - | 17,812 | 20,519 | 38,331 |
| Fund Balances - Beginning of Year | - | - | 183,129 | 119,751 | 302,880 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 200,941 | $ 140,270 | $ 341,211 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY CLERK OF THE CIRCUIT COURT**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**
**GENERAL FUND (NON-GAAP BUDGETARY BASIS)**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Appropriations from Board of County Commissioners | $ 810,711 | $ 810,711 | $ 810,711 | $ - |
| Charges for Services | 104,630 | 114,416 | 114,416 | - |
| Interest Income | 4,900 | 16,863 | 16,863 | - |
| Miscellaneous | 10 | 67 | 67 | - |
| Total Revenues | 920,251 | 942,057 | 942,057 | - |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | | | | |
| Salaries and Benefits | 771,240 | 683,871 | 683,871 | - |
| Operating Expenditures | 149,011 | 164,664 | 156,564 | 8,100 |
| Capital Outlay | - | 61,796 | 49,297 | 12,499 |
| Debit Service | | | - | - |
| Prinicpal | - | - | 20,128 | (20,128) |
| Interest | - | - | 471 | (471) |
| Total Expenditures | 920,251 | 910,331 | 910,331 | - |
| **EXCESS (DEFICIENY) OF REVENUES OVER (UNDER) EXPENDITURES** | - | 31,726 | 31,726 | - |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Subscription Based Information Technology Arrangement Issuance | - | - | - | - |
| Distribution of Excess Revenues: | | | | |
| Board of County Commissioners | - | (31,726) | (31,726) | - |
| Total Other Financing Sources (Uses) | - | (31,726) | (31,726) | - |
| **NET CHANGE IN FUND BALANCE** | - | - | - | - |
| Fund Balance - Beginning of Year | - | - | - | - |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ - | $ - |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY CLERK OF THE CIRCUIT COURT**
**STATEMENT OF REVENUES, EXPENDITURES, AND**
**CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**
**FINE AND FORFEITURE FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 494,977 | $ 530,026 | $ 530,026 | $ - |
| Charges for Services | 507,472 | 721,400 | 786,391 | 64,991 |
| Interest Income | 6,500 | 11,031 | 11,031 | - |
| Total Revenues | 1,008,949 | 1,262,457 | 1,327,448 | 64,991 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | | | | |
| Salaries and Benefits | 969,584 | 811,036 | 811,036 | - |
| Operating Expenditures | 39,365 | 37,911 | 37,911 | - |
| Total Expenditures | 1,008,949 | 848,947 | 848,947 | - |
| **EXCESS OF REVENUES OVER EXPENDITURES** | - | 413,510 | 478,501 | 64,991 |
| **OTHER FINANCING USES** | | | | |
| Distribution of Excess Revenues: | | | | |
| State of Florida | - | (413,510) | (478,501) | (64,991) |
| **NET CHANGE IN FUND BALANCE** | - | - | - | - |
| Fund Balance - Beginning of Year | - | - | - | - |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ - | $ - |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY CLERK OF THE CIRCUIT COURT**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**
**PUBLIC RECORDS MODERNIZATION TRUST FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Charges for Services | $ 37,250 | $ 52,383 | $ 52,384 | $ 1 |
| Interest Income | 26 | 9,969 | 9,969 | - |
| Total Revenues | 37,276 | 62,352 | 62,353 | 1 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | | | | |
| Salaries and Benefits | 4,340 | 4,574 | 4,574 | - |
| Operating Expenditures | 200,412 | 205,804 | 35,907 | 169,897 |
| Capital Outlay | 10,000 | 34,060 | 4,060 | 30,000 |
| Total Expenditures | 214,752 | 244,438 | 44,541 | 199,897 |
| **NET CHANGE IN FUND BALANCE** | (177,476) | (182,086) | 17,812 | 199,898 |
| Fund Balance - Beginning of Year | 177,476 | 182,086 | 183,129 | 1,043 |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ 200,941 | $ 200,941 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY CLERK OF THE CIRCUIT COURT**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**
**CHILD SUPPORT IV–D FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 83,650 | $ 105,779 | $ 105,779 | $ - |
| Interest Income | 1,300 | 2,235 | 2,235 | - |
| Miscellaneous | 1,500 | - | - | - |
| Total Revenues | 86,450 | 108,014 | 108,014 | - |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | | | | |
| Salaries and Benefits | 88,320 | 87,495 | 87,495 | - |
| Operating Expenditures | 97,830 | 140,267 | - | 140,267 |
| Total Expenditures | 186,150 | 227,762 | 87,495 | 140,267 |
| **NET CHANGE IN FUND BALANCE** | (99,700) | (119,748) | 20,519 | 140,267 |
| Fund Balance - Beginning of Year | 99,700 | 119,748 | 119,751 | 3 |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ 140,270 | $ 140,270 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY CLERK OF THE CIRCUIT COURT**
**STATEMENT OF FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS**
**SEPTEMBER 30, 2024**

| | Custodial Funds |
|---|---|
| **ASSETS** | |
| Cash | $ 916,909 |
| **LIABILITIES** | |
| Due to Individuals | 37,174 |
| Due to Other Governments | 144,453 |
| Total Liabilities | 181,627 |
| **NET POSITION** | |
| Restricted for Individuals, Organizations, and Other Governments | $ 735,282 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY CLERK OF THE CIRCUIT COURT**
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS**
**SEPTEMBER 30, 2024**

| | Custodial Funds |
|---|---|
| **ADDITIONS** | |
| Collections for Court Related Activities | $ 1,571,533 |
| Taxes and Fees Collected for Other Governments | 2,436,124 |
| Collections from Individuals | 518,363 |
| Total Additions | 4,526,020 |
| **DEDUCTIONS** | |
| Payment of Court Related Funds | 1,494,619 |
| Payments to Other Governments | 2,437,664 |
| Payments to Individuals | 124,019 |
| Total Deductions | 4,056,302 |
| **NET INCREASE IN FIDUCIARY NET POSITION** | 469,718 |
| Fiduciary Net Position - Beginning of Year | 265,564 |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ 735,282 |

*See accompanying Notes to Financial Statements.*

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Hardee County Clerk of Circuit Court (Clerk) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The following is a summary of the significant accounting principles and policies used in the preparation of these financial statements.

### Reporting Entity

Hardee County, Florida (County) is a political subdivision of the state of Florida. It is governed by an elected Board of County Commissioners (Board) and an appointed County Administrator, as provided by Section 125.73 of the Florida Statutes. The County Administrator is responsible for the administration of all departments of which the Board has the authority to control pursuant to the general laws of Florida.

The Clerk is an elected official of Hardee County, Florida pursuant to the Constitution of the State of Florida, Article VIII, Section 1(d). The Clerk is part of the primary government of Hardee County, Florida. The Clerk is responsible for the administration and operation of the Clerk's office. The Clerk's financial statements include only the funds of the Clerk's office. There are no separate legal entities (component units) for which the Clerk is considered to be financially accountable.

The Clerk funds operations as a fee officer and a Budget Officer pursuant to Florida Statutes Chapters 28, 218, and 129, respectively. As a fee officer, the Clerk collects fees and commissions from court related matters. As a budget officer, the operations as Clerk to the Board are approved and funded by the Board. The budgeted receipts from the Board are recorded as revenue on the Clerk's financial statements and as other financing uses on the Board's financial statements. Any excess of revenues and other financing sources received over expenditures as Clerk to the Board are remitted to the Board at year-end.

Court related fees collected by the Clerk in carrying out duties are used to fund the court functions of the Clerk.

### Basis of Presentation, Basis of Accounting, and Measurement Focus

These financial statements have been prepared for the purpose of complying with Section 218.39(2), Florida Statutes, and Chapter 10.550, *Rules of the Auditor General – Local Governmental Entity Audits*, which requires the Clerk to present only fund financial statements. These financial statements present only the portion of the funds of the Hardee County, Florida that are attributable to the Clerk. They are not intended to present fairly the financial position and results of operations of the Hardee County, Florida in conformity with GAAP.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Basis of Presentation, Basis of Accounting, and Measurement Focus (Continued)

All governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. 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 Clerk considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized when a liability is incurred as under accrual accounting. However, expenditures related to accumulated compensated absences, and claims and judgments are recorded only when payments are due.

The custodial funds use the economic resources measurement focus and the accrual basis of accounting.

*Budgetary Requirement* – Expenditures are controlled by appropriations in accordance with the budget requirements set forth in the Florida Statues.

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with the Florida Statutes. An annual budget is adopted for the General Fund, Fine and Forfeiture Fund, Public Records Modernization Trust Fund, and Child Support IV-D Fund. All budget amounts presented in the accompanying financial statements have been adjusted for legally authorized amendments of the annual budget for the year. The Fine and Forfeiture Fund, Public Records Modernization Trust Fund, and Child Support IV-D Fund budgets are prepared on a basis consistent with GAAP. The General Fund actual results of operations in the statement of revenues, expenditures, and changes in fund balance – budget to actual – General Fund are presented on a budgetary basis. Adjustments to convert the results of operations at the end of the year, for the year ended September 30, 2024, from the budgetary basis of accounting to the GAAP basis of accounting are as follows:

| | Revenues | Expenditures | Other Financing Sources (Uses) |
|---|---|---|---|
| Total Budgetary Basis (Non-GAAP) | $ 942,057 | $ 910,331 | $ (31,726) |
| Subscription-Based Information Technology Arrangement Transaction Not Budgeted | - | 32,167 | 32,167 |
| Total GAAP Basis | $ 942,057 | $ 942,498 | $ 441 |

The Clerk's annual budget is monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total annual budget appropriations at the individual fund level. All appropriations lapse at year-end.

### Fund Accounting

The accounts of the Clerk are organized on the basis of funds, each of which is considered a separate accounting entity.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Fund Accounting (Continued)

Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures, as appropriate.

The purposes of the Clerk's funds are as follows:

Governmental Funds

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

*Fine and Forfeiture Fund* – The Fine and Forfeiture Fund is established in accordance with Sections 28.35 and 28.37, Florida Statutes. It is used to account for court fines, fees, service charges, liabilities, and costs.

*Public Records Modernization Trust Fund* – The Public Records Modernization Trust Fund is established in accordance with Florida Statutes. It is used to account for fees restricted to court technology and public records modernization pursuant to Section 28.24, Florida Statutes.

*Child Support IV-D Fund* – The Child Support IV-D fund is used to account for the child support enforcement grant and related expenditures. In addition, amounts that exceed operating costs of running the child support depository program are to be used for Clerk related functions as directed by the Board.

Fiduciary Funds

*Custodial Funds* – Custodial funds are fiduciary in nature and used to account for assets associated with court-related, official records, and other activities, which benefit other governments, entities, and individuals.

### Fund Balance and Spending Policies

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governments are required to classify fund balance in governmental funds as nonspendable, restricted, committed, assigned, and unassigned. As of September 30, 2024, there was no total fund balance in the General Fund or Fine and Forfeitures Fund, the remaining fund balances in the Public Records Modernization Trust Fund and Child Support IV-D Fund are appropriately classified as restricted and committed, respectively.

As the Clerk is an elected official responsible for the activities of the Clerk's office, the Clerk is the highest level of decision-making authority and any official order from the Clerk would be required to authorize commitment of fund balance. Also, the accounting manager has been given the authority to assign fund balance for a specific purpose, when identified.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Fund Balance and Spending Policies (Continued)

The Clerk has implemented fund balance and spending policies to clearly define the process for tracking the various classifications of fund balance. The policy states when an expenditure is incurred in which restricted, committed, assigned, or unassigned amounts are available to be used, the Clerk will first use restricted amounts, then committed amounts, then assigned amounts, and finally unassigned amounts.

### Net Position

Restricted net position in the custodial funds as of September 30, 2024 consists of amounts held awaiting outcomes of court proceedings and tax deed process. There are no unrestricted amounts.

### Capital Assets

Capital assets are recorded as expenditures in the governmental funds at the time an asset is acquired. Assets acquired by the Clerk are capitalized at cost. Donated assets are recorded at acquisition value at the time received. All capital assets are reported in the government-wide financial statements of the County. The Clerk maintains custodial responsibility for these capital assets.

Capital assets are defined by the Clerk as assets with an initial, individual cost of $1,500 or more and an estimated useful of life in excess of one year. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets.

### Accumulated Unpaid Vacation and Sick Pay

It is the Clerk's policy to allow employees to accumulate vacation and sick leave.

Employees shall be paid for accumulated and unused vacation leave. The maximum permissible accumulation of annual leave on a calendar year basis is as follows.

| Length of Service | Maximum Number of Hours |
|---|---|
| 0-10 Years | 120 |
| 11-20 Years | 160 |
| 21 Years and Over | 200 |

Any accumulation in excess of the maximum number of hours during the calendar year is permissible and is eligible to be paid out at time of separation of employment.

Employees shall be paid for accumulated and unused sick leave. There is no limit to the number of hours of sick leave that an employee may accumulate. Sick leave is paid out in varying percentages based on the number of years of service:

| Length of Service | Percent of Sick Leave |
|---|---|
| 0-20 Years | 0.0% |
| 21-24 Years | 25.0% |
| 25-29 Years | 37.5% |
| 30 Years and Over | 50.0% |

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Use of Estimates

The preparation of the financial statements is in conformity with accounting principles prescribed by the Auditor General, State of Florida, and requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

### Other Postemployment Benefit Obligation

In accordance with Section 112.0801, Florida Statutes, the Clerk participates with the County in offering retiring employees the opportunity to continue in the County's health insurance plan. The participating retirees pay 100% of the premium cost applicable to an active employee. The liability and expense for other postemployment benefits, calculated in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, are reported in the financial statements of the County.

## NOTE 2 CASH

At September 30, 2024, the Clerk's bank balance was $2,050,213. The entire amount of the demand deposits is deposited in a state of Florida qualified depository and, therefore, is fully collateralized.

Custodial Credit Risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Clerk's monies must be deposited in banks designated as qualified public depositories by the Chief Financial Officer, Florida Department of Financial Services. Therefore, the Clerk's total deposits are insured by the Federal Depository Insurance Corporation and collateralized by the Bureau of Collateral Management, Division of Treasury, and Florida Department of Financial Services. The law requires the Chief Financial Officer to ensure that funds are entirely collateralized throughout the fiscal year. Other than the preceding, the Clerk has no policy on custodial credit risk.

Collateral is provided for demand deposits through the Florida Security for Public Deposits Act. This law establishes guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements, and characteristics of eligible collateral. Under this law, the qualified public depository must pledge at least 25% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance.

## NOTE 2 CASH (CONTINUED)

Additional collateral, up to a maximum of 150%, may be required if deemed necessary under the conditions set forth in this law. Eligible collateral consists of obligations of the United States and its agencies and obligations of states and their local political subdivisions and unaffiliated corporations.

Obligations pledged to secure deposits must be delivered to the Department of Financial Services or, with the approval of the Chief Financial Officer, to a bank, savings association, or trust company provided a power of attorney is delivered to the Chief Financial Officer. On a monthly basis, the Chief Financial Officer determines that the collateral has a market value adequate to cover the deposits under the provisions of this law.

A reconciliation to amount shown on the balance sheet and statement of fiduciary net position is as follows:

| | |
|---|---|
| Demand Deposits | $ 2,035,149 |
| Petty Cash and Change Funds | 545 |
| | $ 2,035,694 |
| | |
| Balance Sheet: | |
| Cash | $ 1,118,785 |
| Statement of Fiduciary Net Position: | |
| Cash | 916,909 |
| Total Cash | $ 2,035,694 |

## NOTE 3 CAPITAL ASSETS

The following is a summary of changes in capital assets for which the Clerk is custodian for the year ended September 30, 2024.

| | Balance October 1, 2023 | Additions | Disposals | Balance September 30, 2024 |
|---|---|---|---|---|
| Software in Process | $ 10,867 | $ - | $ (10,867) | $ - |
| ROU Software | - | 32,167 | - | 32,167 |
| Machinery and Equipment | 633,928 | 49,297 | (1,151) | 682,074 |
| Less: Accumulated Depreciation | (540,185) | (27,340) | 1,151 | (566,374) |
| Less: Accumulated Amortization | - | (8,589) | - | (8,589) |
| Total Capital Assets, Net | $ 104,610 | $ 45,535 | $ (10,867) | $ 139,278 |

## NOTE 4 PENSION PLANS

### Background

The Florida Retirement System (FRS) was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the Clerk are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' Web site (www.dms.myflorida.com).

### Florida Retirement System Pension Plan

#### Plan Description

The Florida Retirement System Pension Plan (FRS Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

*Regular Class* – Members of the FRS who do not qualify for membership in the other classes.

*Elected County Officers Class* – Members who hold specified elective offices in local government.

*Senior Management Service Class (SMSC)* – Members in senior management level positions.

*Special Risk Class* – Members who are special risk employees, such as law enforcement officers, meet the criteria to qualify for this class.

## NOTE 4 PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

#### Plan Description (Continued)

Employees enrolled in the FRS Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the FRS Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62, or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55, if vested, or at any age after 25 years of service. All members enrolled in the FRS Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of service. Employees enrolled in the FRS Plan may include up to four years of credit for military service toward creditable service. The FRS Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The FRS Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the FRS Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 8 years after electing to participate, except that certain instructional personnel may participate for up to 10 years. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

#### Benefits Provided

Benefits under the FRS Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% 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 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. FRS Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

## NOTE 4 PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

**Benefits Provided (Continued)**

Detailed information about the County's proportionate share of FRS's net pension liability, deferred outflows/inflows of resources, and pension expense are reported in the government-wide statements of the County.

### Retiree Health Insurance Subsidy Program

**Plan Description**

The Retiree Health Insurance Subsidy Program (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**

Eligible retirees and beneficiaries received a monthly HIS payment of $7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $45 and a maximum HIS payment of $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a state-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Detailed information about the County's proportionate share of HIS's net pension liability, deferred outflows/inflows of resources, and pension expense are reported in the government-wide statements of the County.

### FRS Investment Plan

The Florida State Board of Administration (SBA) administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Annual Comprehensive 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. Clerk 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 FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices.

## NOTE 4 PENSION PLANS (CONTINUED)

### FRS Investment Plan (Continued)

Costs of administering the plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06% of payroll and by forfeited benefits of plan members.

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 FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS 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 June 30, 2024, 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 Clerk.

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 FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

### Contributions

Participating employer contributions are based upon statewide rates established by the state of Florida. The Clerk's contributions made to the plans during the years ended September 30, 2024, 2023, and 2022 were $188,972, $171,395, and $159,489, respectively, equal to the actuarially determined contribution requirements for each year.

Additional information about pension plans can be found in the County-wide financial statements.

## NOTE 5 DUE FROM AND DUE TO OTHER FUNDS

The balances of due from and due to other funds were as follows at September 30, 2024:

| | Due from Other Funds | Due to Other Funds |
|---|---|---|
| General Fund | $ 5 | $ 91,492 |
| Fine and Forfeiture Fund | - | 14,175 |
| Public Records Modernization Trust Fund | 93,076 | 26,905 |
| Child Support IV-D Fund | 39,491 | - |
| Total | $ 132,572 | $ 132,572 |

Amounts due to and from other funds arise from timing differences as a result of transactions.

## NOTE 6 COMPENSATED ABSENCES

The following is a summary of the changes in compensated absences for the year ended September 30, 2024:

| | Balance October 1, 2023 | Net Change | Balance September 30, 2024 |
|---|---|---|---|
| Accrued Compensated Absences | $ 97,614 | $ (28,848) | $ 68,766 |

Accrued compensated absences represent the vested portion of accrued vacation and sick leave. See Note 1 for a summary of the Clerk's compensated absences policy.

## NOTE 7 RELATED PARTY TRANSACTIONS

Transactions with the Hardee County Board of County Commissioners for the year ended September 30, 2024 were as follows:

Budget Appropriation – The General Fund of the Clerk received payments from the Board of County Commissioners for non-court related and accounting services in the amount of $810,711 for the year ended September 30, 2024. Excess revenues payable to the Board at September 30, 2024 were $31,726.

Health Insurance – The Board of County Commissioners provides health insurance to the Clerk employees. The reimbursement for these benefits for the fiscal year ended September 30, 2024 amounted to $296,699.

## NOTE 8 RISK MANAGEMENT

The Clerk participates in the risk management program through the Board under a local government risk management pool. The following types of risk are provided for under the risk management pool:

- Property and General Liability
- Automobile Liability
- Public Officials' Liability
- Workers' Compensation

The risk pool assesses each member its pro rata share of the estimated amount required to meet current year losses and operating expenses. If total member assessments (premiums) do not produce sufficient funds to meet its obligations, the pool can make additional limited assessments. Losses, if any, in excess of the pool's ability to assess its members would revert back to the member that incurred the loss.

## NOTE 9 COMMITMENTS AND CONTINGENCIES

The Clerk is currently receiving, and has received in the past, a grant which is subject to special compliance audits by the grantor agency and which may result in disallowed expenditure amounts. These amounts, if any, constitute a contingent liability of the Clerk. Accordingly, such liabilities are not reflected within the financial statements. Management does not believe the effects of contingent liabilities, if any, will be material to the financial statements.

**HARDEE COUNTY CLERK OF THE CIRCUIT COURT**
**COMBINING STATEMENT OF FIDUCIARY**
**NET POSITION – FIDUCIARY FUNDS – CUSTODIAL FUNDS**
**SEPTEMBER 30, 2024**

| | Custodial Funds | | | | | |
|---|---|---|---|---|---|---|
| | Special Trust | Support | Court Registry | County Witness | Cash Bond | Total |
| **ASSETS** | | | | | | |
| Cash | $ 716,229 | $ 854 | $ 140,964 | $ 450 | $ 58,412 | $ 916,909 |
| Total Assets | 716,229 | 854 | 140,964 | 450 | 58,412 | 916,909 |
| **LIABILITIES** | | | | | | |
| Due to Individuals | 28,760 | - | - | 13 | 8,401 | 37,174 |
| Due to Other Governments | 143,599 | 854 | - | - | - | 144,453 |
| Total Liabilities | 172,359 | 854 | - | 13 | 8,401 | 181,627 |
| **NET POSITION** | | | | | | |
| Restricted for Individuals, Organizations, and Other Governments | $ 543,870 | $ - | $ 140,964 | $ 437 | $ 50,011 | $ 735,282 |

**HARDEE COUNTY CLERK OF THE CIRCUIT COURT**
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY**
**NET POSITION – FIDUCIARY FUNDS – CUSTODIAL FUNDS**
**SEPTEMBER 30, 2024**

| | Custodial Funds | | | | | |
|---|---|---|---|---|---|---|
| | Special Trust | Support | Court Registry | County Witness | Cash Bond | Total |
| **ADDITIONS** | | | | | | |
| Collections for Court Related Activities | $ 1,082,944 | $ 11,149 | $ 302,380 | $ - | $ 175,060 | $ 1,571,533 |
| Taxes and Fees Collected for Other Governments | 2,436,124 | - | - | - | - | 2,436,124 |
| Collections from Individuals | 518,363 | - | - | - | - | 518,363 |
| Total Additions | 4,037,431 | 11,149 | 302,380 | - | 175,060 | 4,526,020 |
| **DEDUCTIONS** | | | | | | |
| Payment of Court Related Funds | 1,116,393 | 11,149 | 200,017 | - | 167,060 | 1,494,619 |
| Payments to Other Governments | 2,437,664 | - | - | - | - | 2,437,664 |
| Payments to Individuals | 124,019 | - | - | - | - | 124,019 |
| Total Deductions | 3,678,076 | 11,149 | 200,017 | - | 167,060 | 4,056,302 |
| **NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION** | 359,355 | - | 102,363 | - | 8,000 | 469,718 |
| Fiduciary Net Position - Beginning of Year | 184,515 | - | 38,601 | 437 | 42,011 | 265,564 |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ 543,870 | $ - | $ 140,964 | $ 437 | $ 50,011 | $ 735,282 |

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# INDEPENDENT AUDITORS' 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*

The Honorable Victoria L. Rogers
Hardee County Clerk of the Circuit Court
Hardee 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 each major fund, and the aggregate remaining fund information of the Hardee County Clerk of the Circuit Court (the Clerk), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements, and have issued our report thereon dated June 23, 2025.

## *Report on Internal Control Over Financial Reporting*

In planning and performing our audit of the financial statements, we considered the Clerk's internal control over financial reporting (internal control) as a basis for designing 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 the Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk'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 or significant deficiencies may exist that were not identified.

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***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Clerk'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 financial statements. 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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
June 23, 2025

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# MANAGEMENT LETTER

The Honorable Victoria L. Rogers
Hardee County Clerk of the Circuit Court
Hardee County, Florida

## Report on the Financial Statements

We have audited the financial statements of the Hardee County Clerk of the Circuit Court (Clerk) as of and for the fiscal year ended September 30, 2024 and have issued our report thereon dated June 23, 2025.

## Auditors' Responsibility

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, and Chapter 10.550, Rules of the Auditor General.

## Other Reporting Requirements

We have issued our Independent Auditors' 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* and the Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 23, 2025, should be considered in conjunction with this management letter.

## Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

## Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. See Note 1 in the notes to the financial statements.

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**Financial Management**

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Clerk of the Circuit Court, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
June 23, 2025

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# INDEPENDENT ACCOUNTANTS' REPORT

The Honorable Victoria L. Rogers
Hardee County Clerk of the Circuit Court
Hardee County, Florida

We have examined the Hardee County Clerk of the Circuit Court's (Clerk) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds; Section 61.181, Florida Statutes, regarding clerks of the courts alimony and child support payments; and Sections 28.35 and 28.36, Florida Statutes, regarding clerks of the courts performance standards and budgets, during the year ended September 30, 2024. Management of the Clerk is responsible for the Clerk's compliance with the specified requirements. Our responsibility is to express an opinion on the Clerk's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Clerk's compliance with specified requirements.

In our opinion, the Clerk complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds; Section 61.181, Florida Statutes, regarding clerks of the courts alimony and child support payments; and Sections 28.35 and 28.36, Florida Statutes, regarding clerks of the courts performance standards and budgets during year ended September 30, 2024.

This report is intended solely for the information and use of 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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
June 23, 2025

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# HARDEE COUNTY PROPERTY APPRAISER

## FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

## YEAR ENDED SEPTEMBER 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

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**HARDEE COUNTY PROPERTY APPRAISER**
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# INDEPENDENT AUDITORS' REPORT

The Honorable Kathy Crawford
Property Appraiser
Hardee County, Florida

## Report on the Audit of the Financial Statements

### *Opinion*

We have audited the accompanying financial statements of the General Fund of the Property Appraiser of Hardee County, Florida (Property Appraiser), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Property Appraiser's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the General Fund of the Property Appraiser, as of September 30, 2024, and the changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Property Appraiser of Hardee County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Emphasis of Matter*

As discussed in Note 1, the financial statements of the Property Appraiser of Hardee County referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the State of Florida. In conformity with the Rules, the financial statements are intended to present the financial position and the changes in financial position of only that portion of the General Fund of Hardee County that is attributable to the transactions of the Property Appraiser. They do not purport to, and do not, present fairly the financial position of Hardee County as of September 30, 2024, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Property Appraiser's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

The Honorable Kathy Crawford
Property Appraiser
Hardee County, Florida

***Required Supplementary Information***
Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2025, on our consideration of the Property Appraiser's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Property Appraiser's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Property Appraiser's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
January 9, 2025

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**HARDEE COUNTY PROPERTY APPRAISER**
**BALANCE SHEET**
**GENERAL FUND**
**SEPTEMBER 30, 2024**

| | |
|---|---|
| **ASSETS** | |
| Cash | $ 37,849 |
| **LIABILITIES AND FUND BALANCE** | |
| **LIABILITIES** | |
| Due to Board of County Commissioners | $ 37,281 |
| Due to Other Governments | 568 |
| Total Liabilities | 37,849 |
| **FUND BALANCE** | - |
| Total Liabilities and Fund Balance | $ 37,849 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY PROPERTY APPRAISER**
**STATEMENT OF REVENUES, EXPENDITURES, AND**
**CHANGES IN FUND BALANCES – BUDGET AND ACTUAL**
**GENERAL FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Charges for Services: | | | | |
| Board of County Commissioners | $ 1,066,437 | $ 1,077,720 | $ 1,077,720 | $ - |
| Other Governments | 16,240 | 16,412 | 16,412 | - |
| Interest Income | - | - | 43 | 43 |
| Miscellaneous | - | - | 457 | 457 |
| Total Revenues | 1,082,677 | 1,094,132 | 1,094,632 | 500 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | | | | |
| Salaries and Benefits | 866,702 | 786,232 | 783,204 | 3,028 |
| Operating Expenditures | 215,975 | 227,638 | 193,119 | 34,519 |
| Capital Outlay | - | 80,262 | 80,460 | (198) |
| Total Expenditures | 1,082,677 | 1,094,132 | 1,056,783 | 37,349 |
| **EXCESS OF REVENUES OVER EXPENDITURES** | - | - | 37,849 | 37,849 |
| **OTHER FINANCING USES** | | | | |
| Distribution of Excess Revenues: | | | | |
| Board of County Commissioners | - | - | (37,281) | (37,281) |
| Other Governments | - | - | (568) | (568) |
| Total Other Financing Uses | - | - | (37,849) | (37,849) |
| **NET CHANGE IN FUND BALANCE** | - | - | - | - |
| Fund Balances - Beginning of Year | - | - | - | - |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ - | $ - |

*See accompanying Notes to Financial Statements.*

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Hardee County Property Appraiser (Property Appraiser) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The following is a summary of significant accounting principles and policies used in the preparation of these financial statements.

### Reporting Entity

Hardee County, Florida (County) is a political subdivision of the state of Florida. It is governed by an elected Board of County Commissioners (Board) and an appointed County Administrator, as provided by Section 125.73 of the Florida Statutes. The County Administrator is responsible for the administration of all departments of which the Board has the authority to control pursuant to the general laws of Florida.

The Property Appraiser is an elected official of Hardee County, Florida pursuant to the Constitution of the State of Florida, Article VIII, Section 1(d). The Property Appraiser is part of the primary government of Hardee County, Florida. Although the Board and the Florida Department of Revenue approve the Property Appraiser's total operating budget, the Property Appraiser is responsible for the administration and the operation of the Property Appraiser's office. The Property Appraiser's financial statements include only the funds of the Property Appraiser's office. There are no separate legal entities (component units) for which the Property Appraiser is considered to be financially accountable.

### Basis of Presentation, Basis of Accounting, and Measurement Focus

These financial statements have been prepared for the purpose of complying with Section 218.39(2), Florida Statutes, and Chapter 10.550, *Rules of the Auditor General – Local Governmental Entity Audits*, which allows the Property Appraiser to only present fund financial statements. These financial statements present only the portion of the funds of Hardee County, Florida that are attributable to the Property Appraiser. They are not intended to present fairly the financial position and results of operations of Hardee County, Florida in conformity with GAAP.

The General Fund is used to account for all revenues and expenditures applicable to the general operations of the Property Appraiser. It is presented as a major governmental fund, which uses the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred as under accrual accounting. However, expenditures related to accumulated compensated absences, and claims and judgments are recorded only when payments are due.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Basis of Presentation, Basis of Accounting, and Measurement Focus (Continued)

Fees earned by the Property Appraiser (equal to the amount of the amended budget) are billed quarterly to the Board and other governmental agencies in proportion to prior year taxes levied. By statute, municipalities and school boards are exempt. These fees are recorded as charges for services revenue.

*Budgetary Requirement* – Expenditures are controlled by appropriations in accordance with the budget requirements set forth in the Florida statutes.

A budget is legally adopted for the General Fund and is on the modified accrual basis of accounting. Budgetary control is at the expenditure classification level (salaries and benefits, operating expenditures, capital outlay). Budgetary changes within expenditure classification are made at the discretion of the Property Appraiser. Amendments between expenditure classifications must be submitted to the State of Florida Department of Revenue for approval. The budgeted revenues and expenditures in the accompanying financial statements reflect all approved amendments.

*Refund of "Excess Fees"* – Florida Statutes provide that the excess of the Property Appraiser's fee revenue over expenditures is to be distributed to each governmental agency in the same proportion as the fees paid by the governmental agency bear to total fee income of the office. The amount of undistributed excess fees at the end of the fiscal year is reported as amounts due to the Board of County Commissioners and other special taxing districts.

### Fund Accounting

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

The purpose of the Property Appraiser's fund is as follows:

Governmental Fund

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

### Fund Balance and Spending Policies

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governments are required to classify fund balance in governmental funds as nonspendable, restricted, committed, assigned, and unassigned. As of September 30, 2024, there was no fund balance in the General Fund and no classification for fund balance is necessary.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Fund Balance and Spending Policies (Continued)

As the Property Appraiser is an elected official responsible for the activities of the Property Appraiser's office, the Property Appraiser is the highest level of decision-making authority and any official order from the Property Appraiser would be required to authorize commitment of fund balance.

The Property Appraiser has implemented fund balance and spending policies to clearly define the process for tracking the various classifications of fund balance. The policy states when an expenditure is incurred in which restricted, committed, assigned, or unassigned amounts are available to be used, the Property Appraiser will first use restricted amounts, then committed amounts, then assigned amounts, and finally unassigned amounts.

### Capital Assets

Capital assets are recorded as expenditures in the governmental funds at the time an asset is acquired. Assets acquired by the Property Appraiser are capitalized at cost. Donated assets are recorded at acquisition value at the time received. All capital assets are reported in the government-wide financial statements of the County. The Property Appraiser maintains custodial responsibility for these capital assets.

Capital assets are defined by the Property Appraiser as assets with an initial, individual cost of $1,500 or more and an estimated useful of life in excess of one year. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets.

### Accrued Compensated Absences

It is the Property Appraiser's policy to allow employees to accumulate vacation leave, sick leave, and compensatory time. After one year of service, employees are vested and shall be paid for accumulated and unused vacation leave up to a maximum of 160 hours. Employees who have been employed 20 years or more are eligible to be paid for accumulated sick leave at varying percentages, ranging from 25% to 50%, based on the number of years of employment. Compensatory time is eligible to be paid out at 100%.

The Property Appraiser's liability for compensated absences is reported as noncurrent liabilities in the records of Hardee County as a whole. Because of their spending measurement focus, expenditure recognition for governmental funds is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund expenditures or fund liabilities.

### Use of Estimates

The preparation of the fund financial statements is in conformity with GAAP, as applicable to government entities, requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Other Postemployment Benefit Obligations**

In accordance with Section 112.0801, Florida Statutes, the Property Appraiser participates with the County in offering retiring employees the opportunity to continue in the County's health insurance plan. The participating retirees pay a portion of the premium cost applicable to an active employee based on years of service and other factors. The liability and expense for other postemployment benefits, calculated in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions,* are reported in the financial statements of the County.

## NOTE 2 CASH

At September 30, 2024, the Property Appraiser's bank balance was $71,782 consisting entirely of demand deposits. Cash per the balance sheet consisted of $37,809 in demand deposits and $40 in petty cash. The entire amount of the demand deposits is deposited in a state of Florida qualified depository and, therefore, is fully collateralized.

Custodial Credit Risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Property Appraiser's monies must be deposited in banks designated as qualified public depositories by the Chief Financial Officer, Florida Department of Financial Services. Therefore, the Property Appraiser's total deposits are insured by the Federal Depository Insurance Corporation and collateralized by the Bureau of Collateral Management, Division of Treasury, Florida Department of Financial Services. The law requires the Chief Financial Officer to ensure that funds are entirely collateralized throughout the fiscal year. Other than the preceding, the Property Appraiser has no policy on custodial credit risk.

Collateral is provided for demand deposits through the Florida Security for Public Deposits Act. This law establishes guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements, and characteristics of eligible collateral. Under this law, the qualified public depository must pledge at least 25% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance.

Additional collateral, up to a maximum of 150%, may be required if deemed necessary under the conditions set forth in this law. Eligible collateral consists of obligations of the United States and its agencies and obligations of states and their local political subdivisions and unaffiliated corporations.

Obligations pledged to secure deposits must be delivered to the Department of Financial Services or, with the approval of the Chief Financial Officer, to a bank, savings association or trust company provided a power of attorney is delivered to the Chief Financial Officer. On a monthly basis, the Chief Financial Officer determines that the collateral has a market value adequate to cover the deposits under the provisions of this law.

## NOTE 3 CAPITAL ASSETS

Tangible personal property used in the Property Appraiser's operations is recorded as an expenditure in the General Fund of the Property Appraiser at the time of acquisition. Assets are capitalized at historical cost in the government-wide financial statements of the County. The Property Appraiser maintains custodial responsibility for these capital assets.

Capital asset activity for the fiscal year is as follows:

| | Balance October 1, 2023 | Additions | Disposals | Balance September 30, 2024 |
|---|---|---|---|---|
| Machinery and Equipment | $ 353,835 | $ 80,460 | $ (24,140) | $ 410,155 |
| Less: Accumulated Depreciation | (238,491) | (52,465) | 24,140 | (266,816) |
| Total Capital Assets, Net | $ 115,344 | $ 27,995 | $ - | $ 143,339 |

## NOTE 4 PENSION PLANS

### Background

The Florida Retirement System (FRS) was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the Property Appraiser are eligible to enroll as members of the state-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' Web site (www.dms.myflorida.com).

## NOTE 4 PENSION PLANS (CONTINUED)

### ***Florida Retirement System Pension Plan***

**Plan Description**

The Florida Retirement System Pension Plan (FRS Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- *Regular Class* – Members of the FRS who do not qualify for membership in the other classes.
- *Elected County Officers Class* – Members who hold specified elective offices in local government.
- *Senior Management Service Class (SMSC)* – Members in senior management level positions.
- *Special Risk Class* – Members who are special risk employees, such as law enforcement officers, meet the criteria to qualify for this class.

Employees enrolled in the FRS Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the FRS Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55, if vested, or at any age after 25 years of service. All members enrolled in the FRS Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 55, if vested, or at any age after 25 years of service. Employees enrolled in the FRS Plan may include up to four years of credit for military service toward creditable service. The FRS Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The FRS Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the FRS Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 8 years after electing to participate, except that certain instructional personnel may participate for up to 10 years. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

## NOTE 4 PENSION PLANS (CONTINUED)

### *Florida Retirement System Pension Plan (Continued)*

**Benefits Provided**

Benefits under the FRS Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% 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 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. FRS Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Detailed information about the County's proportionate share of FRS's net pension liability, deferred outflows/inflows of resources, and pension expense are reported in the government-wide statements of the County.

### *Retiree Health Insurance Subsidy Program*

**Plan Description**

The Retiree Health Insurance Subsidy Program (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 June 30, 2024, eligible retirees and beneficiaries received a monthly HIS payment of $7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $45 and a maximum HIS payment of $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a state-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Detailed information about the County's proportionate share of HIS's net pension liability, deferred outflows/inflows of resources, and pension expense are reported in the government-wide statements of the County.

## NOTE 4 PENSION PLANS (CONTINUED)

### *FRS Investment Plan*

**Plan Description**

The Florida State Board of Administration (SBA) administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the state of Florida Annual Comprehensive 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. Property Appraiser 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 FRS defined benefit 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 plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06% of payroll and by forfeited benefits of plan members.

**Benefits Provided**

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 FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS 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 June 30, 2024, 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 Property Appraiser.

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 FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

## NOTE 4 PENSION PLANS (CONTINUED)

***FRS Investment Plan (Continued)***

**Contributions**

Participating employer contributions are based upon statewide rates established by the state of Florida. The Property Appraiser's contributions made to the plans during the years ended September 30, 2024, 2023, and 2022 were $138,063, $115,414, and $90,012, respectively, equal to the actuarially determined contribution requirements for each year.

Additional information about pension plans can be found in the County-wide financial statements.

## NOTE 5 COMPENSATED ABSENCES

The following is a summary of the changes in compensated absences for the year ended September 30, 2024:

| | Balance October 1, 2023 | Net Change | Balance September 30, 2024 | Due Within One Year |
|---|---|---|---|---|
| Accrued Compensated Absences | $ 28,236 | $ 1,398 | $ 29,634 | $ 12,211 |

Accrued compensated absences represent the vested portion of accrued vacation and sick leave. See Note 1 for a summary of the Property Appraiser's compensated absences policy.

## NOTE 6 RELATED PARTY TRANSACTIONS

Transactions with the Hardee County Board of County Commissioners for the year ended September 30, 2024 were as follows:

*Budget Appropriation* – The General Fund of the Property Appraiser received revenue from the Board of County Commissioners in the amount of $1,077,720 for the year ended September 30, 2024. At September 30, 2024, $37,281 was due to the Board of County Commissioners.

*Various Services* – The Board of County Commissioners provides various services to the Property Appraiser. The charges for these services for the fiscal year ended September 30, 2024 amounted to $125,137.

## NOTE 7 RISK MANAGEMENT

The Property Appraiser is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Property Appraiser participates in the risk management program through the Hardee County Board of County Commissioners under a local government risk management pool. The following types of risk are provided for under the risk management pool:

- Property and General Liability
- Automobile Liability
- Public Officials' Liability
- Workers' Compensation

There have been no decreases in coverage nor have there been any settlements in excess of coverage in any of the three prior years.

## NOTE 8 COMMITMENTS AND CONTINGENCIES

The Property Appraiser is named as a defendant in a lawsuit concerning the assessment of real and personal property in Hardee County, Florida. The outcome of these matters turns upon disputed question of property classifications. As of September 30, 2024, based on management's opinion, it does not appear the Property Appraiser's assets will be affected and, consequently, no provision has been made for any liability that might arise from this claim.

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# INDEPENDENT AUDITORS' 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*

The Honorable Kathy Crawford
Property Appraiser
Hardee 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 General Fund of the Property Appraiser of Hardee County, Florida (Property Appraiser), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Property Appraiser's basic financial statements, and have issued our report thereon dated January 9, 2025.

## Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Property Appraiser's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Property Appraiser's internal control. Accordingly, we do not express an opinion on the effectiveness of the Property Appraiser'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 or significant deficiencies may exist that were not identified.

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The Honorable Kathy Crawford
Property Appraiser
Hardee County, Florida

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Property Appraiser'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 financial statements. 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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
January 9, 2025

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# MANAGEMENT LETTER

The Honorable Kathy Crawford
Property Appraiser
Hardee County, Florida

## Report on the Financial Statements

We have audited the financial statements of the Property Appraiser of Hardee County, Florida (Property Appraiser), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated January 9, 2025.

## Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

## Other Reporting Requirements

We have issued our Independent Auditors' 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* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 9, 2025, should be considered in conjunction with this management letter.

## Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding financial audit report.

## Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. See Note 1 in the notes to the financial statements.

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The Honorable Kathy Crawford
Property Appraiser
Hardee County, Florida

**Financial Management**

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Property Appraiser and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
January 9, 2025

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## INDEPENDENT ACCOUNTANTS' REPORT

The Honorable Kathy Crawford Property Appraiser
and the Florida Auditor General
Hardee County, Florida

We have examined the Property Appraiser of Hardee County, Florida's (Property Appraiser) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024. Management of the Property Appraiser is responsible for the Property Appraiser's compliance with the specified requirements. Our responsibility is to express an opinion on the Property Appraiser's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Property Appraiser complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Property Appraiser complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Property Appraiser's compliance with specified requirements.

In our opinion, the Property Appraiser complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024.

This report is intended solely for the information and use of the Property Appraiser 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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
January 9, 2025

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# HARDEE COUNTY SHERIFF

## FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

## YEAR ENDED SEPTEMBER 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

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**HARDEE COUNTY SHERIFF**
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# INDEPENDENT AUDITORS' REPORT

The Honorable Vincent Crawford
Sheriff
Hardee County, Florida

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Sheriff of Hardee County, Florida (Sheriff) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Sheriff of Hardee County, as of September 30, 2024, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff of Hardee County, Florida and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Emphasis of Matter*

As discussed in Note 1, the financial statements of the Sheriff of Hardee County, Florida referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the state of Florida. In conformity with the Rules, the financial statements are intended to present the financial position and changes in financial position of only that portion of each major fund and the aggregate remaining fund information of Hardee County, Florida that is attributable to the transactions of the Sheriff. They do not purport to, and do not, present fairly the financial position of Hardee County, Florida as of September 30, 2024, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Required Supplementary Information***

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statement is not affected by this missing information.

The Honorable Vincent Crawford
Sheriff
Hardee County, Florida

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The combining statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the combining 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 February 24, 2025, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
February 24, 2025

**HARDEE COUNTY SHERIFF**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**SEPTEMBER 30, 2024**

| | General Fund | E-911 Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash | $ 2,500,030 | $ 11,754 | $ 189,168 | $ 2,700,952 |
| Prepaid Items | 27,040 | - | - | 27,040 |
| Total Assets | $ 2,527,070 | $ 11,754 | $ 189,168 | $ 2,727,992 |
| **LIABILITIES AND FUND BALANCES** | | | | |
| **LIABILITIES** | | | | |
| Accounts Payable | $ 131,555 | $ - | $ - | $ 131,555 |
| Accrued Liabilities | 635,588 | - | - | 635,588 |
| Due to the Board of County Commissioners | 1,759,927 | - | - | 1,759,927 |
| Total Liabilities | 2,527,070 | - | - | 2,527,070 |
| **FUND BALANCES** | | | | |
| Nonspendable | 27,040 | - | - | 27,040 |
| Restricted | - | 11,754 | 189,168 | 200,922 |
| Unassigned | (27,040) | - | - | (27,040) |
| Total Fund Balances | - | 11,754 | 189,168 | 200,922 |
| Total Liabilities and Fund Balances | $ 2,527,070 | $ 11,754 | $ 189,168 | $ 2,727,992 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY SHERIFF**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCES –**
**GOVERNMENTAL FUNDS**
**YEAR ENDED SEPTEMBER 30, 2024**

| | General Fund | E-911 Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Appropriations from Board of County Commissioners | $ 14,419,771 | $ 252,983 | $ - | $ 14,672,754 |
| Intergovernmental | 606,780 | - | - | 606,780 |
| Charges for Services | 975,045 | - | - | 975,045 |
| Fines and Forfeitures | - | - | 7,328 | 7,328 |
| Interest | 77,887 | - | - | 77,887 |
| Miscellaneous | 175,847 | - | 37,281 | 213,128 |
| Total Revenues | 16,255,330 | 252,983 | 44,609 | 16,552,922 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Salaries and Benefits | 10,989,562 | - | - | 10,989,562 |
| Operating Expenditures | 3,216,369 | 241,600 | 26,187 | 3,484,156 |
| Capital Outlay | 1,559,160 | 20,061 | - | 1,579,221 |
| Total Expenditures | 15,765,091 | 261,661 | 26,187 | 16,052,939 |
| **EXCESS OF REVENUES OVER (UNDER) EXPENDITURES** | 490,239 | (8,678) | 18,422 | 499,983 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| SBITA | 283,093 | - | - | 283,093 |
| Insurance Recoveries | 108,083 | - | - | 108,083 |
| Transfer to the Board of County Commissioners | (881,415) | - | - | (881,415) |
| Total Other Financing Sources (Uses) | (490,239) | - | - | (490,239) |
| **NET CHANGE IN FUND BALANCES** | - | (8,678) | 18,422 | 9,744 |
| Fund Balances - Beginning of Year | - | 20,432 | 170,746 | 191,178 |
| **FUND BALANCES - END OF YEAR** | $ - | $ 11,754 | $ 189,168 | $ 200,922 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY SHERIFF**
**STATEMENT OF REVENUES, EXPENDITURES, AND**
**CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**
**GENERAL FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Appropriations from Board of County Commissioners | $ 13,979,022 | $ 14,416,812 | $ 14,419,771 | $ 2,959 |
| Intergovernmental | - | 606,780 | 606,780 | - |
| Charges for Services | - | 1,074,366 | 975,045 | (99,321) |
| Interest | - | 77,887 | 77,887 | - |
| Miscellaneous | - | 175,847 | 175,847 | - |
| Total Revenues | 13,979,022 | 16,351,692 | 16,255,330 | (96,362) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Salaries and Benefits | 11,296,577 | 13,218,233 | 10,989,562 | 2,228,671 |
| Operating Expenditures | 2,282,445 | 2,468,356 | 3,216,369 | (748,013) |
| Capital Outlay | 400,000 | 609,503 | 1,559,160 | (949,657) |
| Total Expenditures | 13,979,022 | 16,296,092 | 15,765,091 | 531,001 |
| **EXCESS OF REVENUES OVER EXPENDITURES** | - | 55,600 | 490,239 | 434,639 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| SBITA | - | - | 283,093 | 283,093 |
| Insurance Recoveries | - | 108,083 | 108,083 | - |
| Transfer to the Board of County Commissioners | - | (163,683) | (881,415) | (717,732) |
| Total Other Financing Sources (Uses) | - | (55,600) | (490,239) | (434,639) |
| **NET CHANGE IN FUND BALANCE** | - | - | - | - |
| Fund Balance - Beginning of Year | - | - | - | - |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ - | $ - |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY SHERIFF**
**STATEMENT OF FIDUCIARY NET POSITION –**
**FIDUCIARY FUNDS**
**SEPTEMBER 30, 2024**

| | Custodial Funds |
|---|---|
| **ASSETS** | |
| Cash | $ 43,236 |
| **LIABILITIES** | |
| Due to Others | 11,708 |
| **NET POSITION** | |
| Restricted for Individuals, Organizations, and Other Governments | 31,528 |
| Total Net Position | $ 31,528 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY SHERIFF**
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –**
**FIDUCIARY FUNDS**
**SEPTEMBER 30, 2024**

| | Custodial Funds |
|---|---|
| **ADDITIONS** | |
| Collections from Individuals | $ 205,190 |
| Evidence Collected | 13,678 |
| Fees Collected for Other Governments | 43,461 |
| Total Additions | 262,329 |
| **DEDUCTIONS** | |
| Medical, Dental, and Life Insurance | 40,486 |
| Payments to Individuals | 54,910 |
| Payments to Other Entities | 111,406 |
| Payments to Other Governments | 71,963 |
| Total Deductions | 278,765 |
| **NET DECREASE IN FIDUCIARY NET POSITION** | (16,436) |
| Fiduciary Net Position - Beginning of Year | 47,964 |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ 31,528 |

*See accompanying Notes to Financial Statements.*

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Hardee County Sheriff (Sheriff) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The following is a summary of significant accounting principles and policies used in the preparation of these statements.

### Reporting Entity

Hardee County, Florida (County) is a political subdivision of the state of Florida. It is governed by an elected Board of County Commissioners (Board) and an appointed County Administrator, as provided by Section 125.73 of the Florida Statutes. The County Administrator is responsible for the administration of all departments of which the Board has the authority to control pursuant to the general laws of Florida.

The Sheriff is an elected official of Hardee County, Florida pursuant to the Constitution of the state of Florida, Article VIII, Section 1(d). The Sheriff is part of the primary government of Hardee County, Florida. The Sheriff is responsible for the administration and operation of the Sheriff's office. The Sheriff's financial statements include only the funds of the Sheriff's office. There are no separate legal entities (component units) for which the Sheriff is considered to be financially accountable.

### Basis of Presentation, Basis of Accounting, and Measurement Focus

These financial statements have been prepared for the purpose of complying with Section 218.39(2), Florida Statutes, and Chapter 10.550, *Rules of the Auditor General – Local Governmental Entity Audits*, which allows the Sheriff to only present fund financial statements. These financial statements present only the portion of the funds of Hardee County, Florida that are attributable to the Sheriff. They are not intended to present fairly the financial position and results of operations of Hardee County, Florida in conformity with GAAP.

All governmental funds are accounted for using the modified accrual basis of accounting. Under this method, revenue is recognized when it becomes 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 Sheriff considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The custodial funds use the economic resources measurement focus and the accrual basis of accounting.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Basis of Presentation, Basis of Accounting, and Measurement Focus (Continued)

The County funds the majority of the operating budget of the Sheriff. The payments by the County to fund the operations of the Sheriff are recorded as expenditures for salaries and benefits, operating expenditures, capital outlay, and debt service in governmental type funds in the financial statements of the County, and as appropriations revenues in the basic financial statements of the Sheriff.

*Budgetary Requirement* – Expenditures are controlled by appropriations in accordance with the budget requirements set forth in the Florida Statutes.

A budget is legally adopted for the General Fund and is on the modified accrual basis of accounting. The Sheriff is not legally required to adopt a budget for the E-911 Fund, Commissary Fund, Education Fund, Youth Fund, Flower Fund, or Drug Task Force Fund. Therefore, budget comparison information is not included in the Sheriff's financial statements. Budgetary control is at the expenditure classification level (salaries and benefits, operating expenditures, and capital outlay). Budgetary changes within expenditure classification are made at the discretion of the Sheriff. The budgeted revenues and expenditures in the accompanying financial statements reflect all approved amendments.

### Fund Accounting

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

#### Major Governmental Funds

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

**E911 Fund** – The E911 Fund is a special revenue fund that accounts for E911 fees under Sections 365.171 and 365.172, Florida Statutes, and E911 grants related to providing E911 services within the County. These monies are restricted for maintenance and upgrade of the E911 system.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Fund Accounting (Continued)

#### Nonmajor Governmental Funds

**Commissary Fund** – The Commissary Fund is a special revenue fund used to account for commissions earned by providing goods and services to the inmates. These resources are restricted by Section 951.23, Florida Statutes, for inmate welfare.

**Education Fund** – The Education Fund is a special revenue fund which accounts for an assessment added to certain fines under Section 938.15, Florida Statutes. These monies are restricted for criminal justice education degree programs and training courses.

**Youth Fund** – The Youth Fund is a special revenue fund used to account for donations received from individuals which are restricted for youth programs.

**Flower Fund** – The Flower Fund is a special revenue fund used to account for contributions received from employees which are restricted for employee events.

### Fiduciary Funds

**Custodial Funds** – Custodial funds are fiduciary in nature and used to account for assets associated with law enforcement and detention activities, which benefit other governments, entities, and individuals.

### Fund Balance and Spending Policies

In accordance with GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*, governments are required to classify fund balance in governmental funds as nonspendable, restricted, committed, assigned, and unassigned.

The classifications of fund balances are described as follows:

*Nonspendable Fund Balance* – Amounts that cannot be spent because they are either not in spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact.

*Restricted Fund Balance* – Amounts that can be spent only for specific purposes because of constraints imposed by external providers (such as grantors, bondholders, and higher levels of government), or imposed by constitutional provisions or enabling legislation. The Sheriff is reporting restricted fund balances in the E911 Fund, Commissary Fund, Education Fund, Youth Fund, and Flower Fund.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Fund Balance and Spending Policies (Continued)

*Committed Fund Balance* – Amounts that can be spent only for specific purposes determined by a formal action of the Sheriff's highest level of decision-making authority.

*Assigned Fund Balance* – Amounts the Sheriff intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed.

*Unassigned Fund Balance* – Amounts that are available for any purpose; these amounts can be reported only in the Sheriff's General Fund. Unassigned fund balance may also include a negative balance for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

As the Sheriff is an elected official responsible for the activities of the Sheriff's office, he is the highest level of decision-making authority and any official order from the Sheriff would be required to authorize commitment of fund balance.

The Sheriff has implemented fund balance and spending policies to clearly define the process for tracking the various classifications of fund balance. The policy states when an expenditure is incurred in which restricted, committed, assigned, or unassigned amounts are available to be used, the Sheriff will first use restricted amounts, then committed amounts, then assigned amounts, and finally unassigned amounts.

### Net Position

Restricted net position as of September 30, 2024 consists of amounts held as cash evidence, awaiting a court disposition, and inmate account balances. There are no unrestricted amounts.

### Capital Assets

Capital assets are recorded as expenditures in the governmental funds at the time an asset is acquired. Assets acquired by the Sheriff are capitalized at cost. Donated and confiscated assets are recorded at acquisition value at the time received. All capital assets are reported in the government-wide financial statements of the County. The Sheriff maintains custodial responsibility for these capital assets.

Capital assets are defined by the Sheriff as assets with an initial, individual cost of $1,500 or more and an estimated useful of life in excess of one year. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Accrued Compensated Absences

It is the Sheriff's policy to allow employees to accumulate annual and sick leave. Employees can accumulate and carry over 160 hours of annual leave and an unlimited amount of sick leave. Annual leave is paid out at separation of service for the hours accumulated to that date. Sick leave is paid out upon retirement in varying amounts based on their length of service as follows.

| Length of Service | Percentage of Sick Leave |
|---|---|
| 10 to 14 Years | 25% |
| 15 to 19 Years | 35% |
| 20 Years Plus | 50% |

The Sheriff's liability for compensated absences is reported as noncurrent liabilities in the records of the County as a whole. Because of their spending measurement focus, expenditure recognition for governmental funds is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund expenditures or fund liabilities.

### Use of Estimates

The preparation of the fund financial statements is in conformity with accounting principles generally prescribed by the Auditor General, state of Florida, and requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

### Other Postemployment Benefit Obligations

In accordance with Section 112.0801, Florida Statutes, the Sheriff participates with the County in offering retiring employees the opportunity to continue in the County's health insurance plan. The participating retirees pay 100% of the premium cost applicable to an active employee. The liability and expense for other postemployment benefits, calculated in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, are reported in the financial statements of the County.

## NOTE 2 CASH

At September 30, 2024, the Sheriff's total bank balance was $3,027,915. The entire amount of the demand deposits is deposited in a state of Florida qualified depository and, therefore, is fully collateralized.

Custodial credit risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Sheriff's monies must be deposited in banks designated as qualified public depositories by the Chief Financial Officer, Florida Department of Financial Services. Therefore, the Sheriff's total deposits are insured by the Federal Depository Insurance Corporation and collateralized by the Bureau of Collateral Management, Division of Treasury, Florida Department of Financial Services. The law requires the chief financial officer to ensure that funds are entirely collateralized throughout the fiscal year. Other than the preceding, the Sheriff has no policy on custodial credit risk.

Collateral is provided for demand deposits through the Florida Security for Public Deposits Act. This law establishes guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements, and characteristics of eligible collateral. Under this law, the qualified public depository must pledge at least 25% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance.

Additional collateral, up to a maximum of 150%, may be required if deemed necessary under the conditions set forth in this law. Eligible collateral consists of obligations of the United States and its agencies and obligations of states and their local political subdivisions and unaffiliated corporations.

Obligations pledged to secure deposits must be delivered to the Department of Financial Services or, with the approval of the chief financial officer, to a bank, savings association or trust company provided a power of attorney is delivered to the Chief Financial Officer. On a monthly basis, the Chief Financial Officer determines that the collateral has a market value adequate to cover the deposits under the provisions of this law.

A reconciliation to amount shown on the balance sheet and statement of fiduciary net position is as follows:

| | |
|---|---|
| Demand Deposits | $ 2,744,188 |
| | |
| Balance Sheet: | |
| Cash | $ 2,700,952 |
| Statement of Fiduciary Net Position: | |
| Cash | 43,236 |
| Total Cash | $ 2,744,188 |

## NOTE 3 CAPITAL ASSETS

The following is a summary of changes in capital assets for which the Sheriff is custodian for the year ended September 30, 2024:

| | Balance October 1, 2023 | Additions | Disposals | Balance September 30, 2024 |
|---|---|---|---|---|
| Capital Assets, Being Depreciated: | | | | |
| Machinery and Equipment | $ 5,931,030 | $ 959,539 | $ (336,509) | $ 6,554,060 |
| Less: Accumulated Depreciation: | | | | |
| Machinery and Equipment | (4,171,944) | (724,600) | 292,161 | (4,604,383) |
| Total Capital Assets, Being Depreciated, Net | 1,759,086 | 234,939 | (44,348) | 1,949,677 |
| Subscription Based Information Technology Arrangement Assets: | | | | |
| Subscription Based Information Technology Arrangements | - | 600,456 | - | 600,456 |
| Less Accumulated Amortization: | | | | |
| Subscription Based Information Technology Arrangements | - | (35,515) | - | (35,515) |
| Total Subscription Based Information Technology Arrangement Assets, Net | - | 564,941 | - | 564,941 |
| Total Capital Assets, Net | $ 1,759,086 | $ 799,880 | $ (44,348) | $ 2,514,618 |

## NOTE 4 PENSION PLANS

### Background

The Florida Retirement System (FRS) was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the Sheriff are eligible to enroll as members of the state-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' Web site (www.dms.myflorida.com).

### *Florida Retirement System Pension Plan*

#### Plan Description

The Florida Retirement System Pension Plan (FRS Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- *Regular Class* – Members of the FRS who do not qualify for membership in the other classes.
- *Elected County Officers Class* – Members who hold specified elective offices in local government.
- *Senior Management Service Class (SMSC)* – Members in senior management level positions.
- *Special Risk Class* – Members who are special risk employees, such as law enforcement officers, meet the criteria to qualify for this class.

## NOTE 4 PENSION PLANS (CONTINUED)

***Florida Retirement System Pension Plan (Continued)***

**Plan Description (Continued)**

Employees enrolled in the FRS Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the FRS Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62, or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55, if vested, or at any age after 25 years of service. All members enrolled in the FRS Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of service. Employees enrolled in the FRS Plan may include up to four years of credit for military service toward creditable service. The FRS Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The FRS Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the FRS Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 8 years after electing to participate, except that certain instructional personnel may participate for up to 8 years. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

**Benefits Provided**

Benefits under the FRS Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

## NOTE 4 PENSION PLANS (CONTINUED)

### *Florida Retirement System Pension Plan (Continued)*

**Benefits Provided (Continue)**

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% 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 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. FRS Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Detailed information about the County's proportionate share of FRS's net pension liability, deferred outflows/inflows of resources, and pension expense are reported in the government-wide statements of the County.

### *Retiree Health Insurance Subsidy Program*

**Plan Description**

The Retiree Health Insurance Subsidy Program (HIS Plan) is a cost-sharing multiemployer 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 June 30, 2024, eligible retirees and beneficiaries received a monthly HIS payment of $7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $45 and a maximum HIS payment of $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a state-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Detailed information about the County's proportionate share of HIS's net pension liability, deferred outflows/inflows of resources, and pension expense are reported in the government-wide statements of the County.

### *FRS Investment Plan*

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

## NOTE 4 PENSION PLANS (CONTINUED)

***FRS Investment Plan (Continued)***

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. Sheriff 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 FRS defined benefit 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 plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06% of payroll and by forfeited benefits of plan members.

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 FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS 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 June 30, 2024, 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 Sheriff.

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 FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

**Contributions**

Participating employer contributions are based upon statewide rates established by the state of Florida. The Sheriff's contributions made to the plans during the years ended September 30, 2024, 2023, and 2022 were $1,877,404, $1,559,507, and $1,266,988, respectively, equal to the actuarially determined contribution requirements for each year.

Additional information about pension plans can be found in the County-wide financial statements.

## NOTE 5 COMPENSATED ABSENCES

The following is a summary of the changes in compensated absences for the year ended September 30, 2024:

| | Balance October 1, 2023 | Net Change | Balance September 30, 2024 | Due Within One Year |
|---|---|---|---|---|
| Accrued Compensated Absences | $ 486,969 | $ 94,187 | $ 581,156 | $ 344,321 |

Accrued compensated absences represent the vested portion of accrued vacation and sick leave. See Note 1 for a summary of the Sheriff's compensated absences policy. The long-term liabilities are not reported in the financial statements of the Sheriff since they are not payable from spendable resources. They are reported in the financial statements of the County.

## NOTE 6 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGMENTS

The Sheriff has entered into subscription based-information technology arrangements (SBITAs) for various terms under certain agreements that meet the definition under GASB Statement No. 96, Subscription-Based Information Technology Arrangements. Detailed information about the Sheriff's SBITAs can be found in the Hardee County countywide financial statements.

SBITAs entered into by the Sheriff are included as other financing sources and capital outlay expenditures in the statement of revenues, expenditures, and changes in fund balance in the year of inception. Payments made in accordance with the lease terms are reported as debt service expenditures in the statement of revenues, expenditures, and changes in fund balance as they are incurred.

During the year ended September 30, 2024, the Sheriff entered into SBITAs in the amount of $283,093. During the year ended September 30, 2024, the Sheriff's payments of principal and interest totaled $-0-.

## NOTE 7 RELATED PARTY TRANSACTIONS

Transactions with the Hardee County Board of County Commissioners for the year ended September 30, 2024 were as follows:

*Budget Appropriation* – The General Fund received revenue from the Board of County Commissioners in the amount of $14,419,771 for the year ended September 30, 2024. At September 30, 2024, $1,759,927 was due to the Board from the General Fund. The E911 Fund received revenue from the Board of County Commissioners in the amount of $252,983. At September 30, 2024, $-0- was due to the Board from the E911 Fund.

## NOTE 8 RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. There are no significant reductions in insurance coverage from the prior year.

The Sheriff participates in the Florida Sheriffs Risk Management Fund (FSRMF) which is a public entity risk pool that permits the Sheriff to cover the following types of risks:

- Law Enforcement Liability
- Public Officials' Liability
- Automobile Physical Damage and Liability
- And others

The funding agreements provide that the self-insurance funds will be self-sustaining through member premiums and that the Sheriff's liability fund will reinsure through commercial companies. Those funds and program absorb losses up to a specified amount annually and purchases excess coverage from third-party carriers. Each member is assessed his/her pro rata share of the estimated amount required to meet current year losses and operating expenses. Losses, if any, in excess of the fund or program ability to assess its members would revert back to the member that incurred the loss.

The Sheriff also participants in FSRMF for workers' compensation coverage.

There have been no claim settlements in excess of coverage during the past three years.

## NOTE 9 COMMITMENTS AND CONTINGENCIES

The Sheriff is currently receiving, and has received in the past, grants which are subject to special compliance audits by the grantor agency and which may result in disallowed expenditure amounts. These amounts, if any, constitute a contingent liability of the Sheriff. Accordingly, such liabilities are not reflected within the financial statements. Management does not believe the effects of contingent liabilities, if any, will be material to the financial statements.

The Sheriff is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. In the opinion of management, the ultimate disposition of these lawsuits and claims should not have a material adverse effect on the financial position of the Sheriff.

**HARDEE COUNTY SHERIFF**
**COMBINING BALANCE SHEET –**
**NONMAJOR GOVERNMENTAL FUNDS**
**SEPTEMBER 30, 2024**

| | Commissary Fund | Education Fund | Youth Fund | Flower Fund | Total Nonmajor Governmental Funds |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash | $ 148,583 | $ 33,232 | $ 6,204 | $ 1,149 | $ 189,168 |
| **FUND BALANCES** | | | | | |
| Restricted for: | | | | | |
| Education | $ - | $ 33,232 | $ - | $ - | $ 33,232 |
| Inmate Welfare | 148,583 | - | - | - | 148,583 |
| Law Enforcement | - | - | - | 1,149 | 1,149 |
| Youth Programs | - | - | 6,204 | - | 6,204 |
| Total Fund Balances | 148,583 | 33,232 | 6,204 | 1,149 | 189,168 |
| Total Liabilities and Fund Balances | $ 148,583 | $ 33,232 | $ 6,204 | $ 1,149 | $ 189,168 |

**HARDEE COUNTY SHERIFF**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Commissary Fund | Education Fund | Youth Fund | Flower Fund | Total Nonmajor Governmental Funds |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| Fines and Forfeitures | $ - | $ 7,328 | $ - | $ - | $ 7,328 |
| Miscellaneous | 32,573 | - | 3,269 | 1,439 | 37,281 |
| Total Revenues | 32,573 | 7,328 | 3,269 | 1,439 | 44,609 |
| **EXPENDITURES** | | | | | |
| Current: | | | | | |
| Public Safety: | | | | | |
| Operating Expenditures | 12,181 | 7,134 | 5,490 | 1,382 | 26,187 |
| Total Expenditures | 12,181 | 7,134 | 5,490 | 1,382 | 26,187 |
| **NET CHANGE IN FUND BALANCES** | 20,392 | 194 | (2,221) | 57 | 18,422 |
| Fund Balances - Beginning of Year | 128,191 | 33,038 | 8,425 | 1,092 | 170,746 |
| **FUND BALANCES - END OF YEAR** | $ 148,583 | $ 33,232 | $ 6,204 | $ 1,149 | $ 189,168 |

**HARDEE COUNTY SHERIFF**
**COMBINING STATEMENT OF FIDUCIARY NET POSITION –**
**FIDUCIARY FUNDS – CUSTODIAL FUNDS**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Custodial Funds | | | | |
|---|---|---|---|---|---|
| | Suspense Fund | Collections Fund | Evidence Fund | Inmate Fund | Total |
| **ASSETS** | | | | | |
| Cash | $ 11,627 | $ 81 | $ 17,088 | $ 14,440 | $ 43,236 |
| **LIABILITIES** | | | | | |
| Due to Others | 11,627 | 81 | - | - | 11,708 |
| **NET POSITION** | | | | | |
| Restricted for Individuals, Organizations, and Other Governments | - | - | 17,088 | 14,440 | 31,528 |
| Total Net Position | $ - | $ - | $ 17,088 | $ 14,440 | $ 31,528 |

**HARDEE COUNTY SHERIFF**
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –**
**FIDUCIARY FUNDS – CUSTODIAL FUNDS**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Custodial Funds | | | | |
|---|---|---|---|---|---|
| | Suspense Fund | Collections Fund | Evidence Fund | Inmate Fund | Total |
| **ADDITIONS** | | | | | |
| Collections from Individuals | $ 40,487 | $ - | $ - | $ 164,703 | 205,190 |
| Evidence Collected | | - | 13,678 | - | 13,678 |
| Fees Collected for Other Governments | 43,461 | - | - | - | 43,461 |
| Total Additions | 83,948 | - | 13,678 | 164,703 | 262,329 |
| **DEDUCTIONS** | | | | | |
| Medical, Dental, and Life Insurance | 40,486 | - | - | - | 40,486 |
| Payments to Individuals | - | - | - | 54,910 | 54,910 |
| Payments to Other Entities | - | - | - | 111,406 | 111,406 |
| Payments to Other Governments | 43,462 | - | 28,501 | - | 71,963 |
| Total Deductions | 83,948 | - | 28,501 | 166,316 | 278,765 |
| **NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION** | - | - | (14,823) | (1,613) | (16,436) |
| Fiduciary Net Position - Beginning of Year | - | - | 31,911 | 16,053 | 47,964 |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ - | $ - | $ 17,088 | $ 14,440 | $ 31,528 |

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# INDEPENDENT AUDITORS' 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*

The Honorable Vincent Crawford
Sheriff
Hardee 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 each major fund and the aggregate remaining fund information of the Sheriff of Hardee County, Florida (Sheriff), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements, and have issued our report thereon dated February 24, 2025.

## Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) as a basis for designing 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 the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2024-001 that we consider to be a material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Sheriff'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 financial statements. 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.*

***Hardee County Sheriff's Response to Finding***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Sheriff's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The Sheriff's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
February 24, 2025

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# MANAGEMENT LETTER

The Honorable Vincent Crawford
Sheriff
Hardee County, Florida

## Report on the Financial Statements

We have audited the financial statements of the Sheriff of Hardee County, Florida (Sheriff) as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated February 24, 2025.

## Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550 Rules of the Auditor General.

## Other Reporting Requirements

We have issued our Independent Auditors' 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* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 24, 2025, should be considered in conjunction with this management letter.

## Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. See current year finding as noted in the schedule of findings and responses.

## Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. See Note 1 in the notes to the financial statements.

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**Financial Management**

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to address noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Sheriff and applicable management and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
February 24, 2025

## PRIOR YEAR

| Prior Years Findings | | Current Year Status | | | Current Year Finding # | 2022-2023 Year Finding # | 2021-2022 Year Finding # |
|---|---|---|---|---|---|---|---|
| | | Cleared | Partially Cleared | Not Cleared | | | |
| 2023-001 - Audit Adjustments and Account Reconciliations | Material Weakness | | | X | 2024-001 | 2023-001 | 2022-001 |

## CURRENT YEAR FINDINGS AND RECOMMENDATIONS

### 2024-001 – Audit Adjustments and Account Reconciliations

**Type of Finding:**

- Material Weakness in Internal Control Over Financial Reporting

**Condition:** In prior years, material audit adjustments to correct the Sheriff's financial statements were identified during the audit. These types of errors were identified again in the current year and resulted in material adjustments to the Sheriff's financial statements.

Accounts, including receivables and liabilities, did not reconcile to supporting documentation.

**Criteria or Specific Requirement:** The Sheriff's management is responsible for establishing and maintaining internal controls to ensure that transactions are properly recorded and reported in the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

**Context:** Testing of account balances identified the deficiencies.

**Effect:** Financial statement balances were misstated.

**Cause:** There is unfamiliarity with how to account and report for certain transactions. Account reconciliations were either not performed or were not completed in a manner that identified and resolved issues with account balances.

**Recommendation:** Account reconciliations should be prepared monthly for all balance sheet accounts, including at fiscal year-end, by one person and reviewed by another. Review of certain revenue and expenditure accounts should be performed as well to assist in identifying errors. Any discrepancies should be investigated and resolved. Trial balances should be reviewed to ensure that all accounts are reconciled and any related adjustments from a prior or current year are posted.

## CURRENT YEAR FINDINGS AND RECOMMENDATIONS (CONTINUED)

### 2024-001 – Audit Adjustments and Account Reconciliations (Continued)

**Views of Responsible Officials:** Upon reviewing our accounting software system, American Data Group (ADG), we identified an issue with an account not closing to the appropriate account at the year's end. This issue has since been resolved. We will collaborate with our bank to establish a new account specifically for the 911 funds, ensuring a clearer separation from the general fund. Additionally, we will maintain consultation with CliftonLarsonAllen (CLA) to ensure the funds are closed properly in compliance with GASB standards.

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# INDEPENDENT ACCOUNTANTS' REPORT

The Honorable Vincent Crawford, Sheriff
and the Florida Auditor General
Hardee County, Florida

We have examined the Hardee County Sheriff's (Sheriff) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024. Management of the Sheriff is responsible for the Sheriff's compliance with the specified requirements. Our responsibility is to express an opinion on the Sheriff's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Sheriff complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Sheriff complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Sheriff's compliance with specified requirements.

In our opinion, the Sheriff complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024.

This report is intended solely for the information and use of the Sheriff 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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
February 24, 2025

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# HARDEE COUNTY SUPERVISOR OF ELECTIONS

## FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

## YEAR ENDED SEPTEMBER 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

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**HARDEE COUNTY SUPERVISOR OF ELECTIONS**
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# INDEPENDENT AUDITORS' REPORT

The Honorable Diane Smith
Supervisor of Elections
Hardee County, Florida

## Report on the Audit of the Financial Statements

### *Opinion*

We have audited the accompanying financial statements of the General Fund of the Supervisor of Elections of Hardee County, Florida (Supervisor of Elections), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the General Fund of the Supervisor of Elections of Hardee County, as of September 30, 2024, and the changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Supervisor of Elections of Hardee County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Emphasis of Matter

As discussed in Note 1, the financial statements of the Supervisor of Elections of Hardee County referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the State of Florida. In conformity with the Rules, the financial statements are intended to present the financial position and the changes in financial position of only that portion the General Fund of Hardee County that is attributable to the transactions of the Supervisor of Elections. They do not purport to, and do not, present fairly the financial position of Hardee County as of September 30, 2024, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Supervisor of Elections' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

The Honorable Diane Smith
Supervisor of Elections
Hardee County, Florida

***Required Supplementary Information***

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2025, on our consideration of the Supervisor of Elections' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Supervisor of Elections' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Elections' internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
January 31, 2025

**HARDEE COUNTY SUPERVISOR OF ELECTIONS**
**BALANCE SHEET**
**GENERAL FUND**
**SEPTEMBER 30, 2024**

| | | |
|---|---|---|
| **ASSETS** | | |
| Cash | $ | 9,352 |
| Due from Board of County Commissioners | | 21,462 |
| Prepaid Items | | 18,553 |
| Total Assets | $ | 49,367 |
| **LIABILITIES AND FUND BALANCE** | | |
| **LIABILITIES** | | |
| Accounts Payable | $ | 41,930 |
| Accrued Liabilities | | 7,437 |
| Total Liabilities | | 49,367 |
| **FUND BALANCE** | | |
| Nonspendable | | 18,553 |
| Unassigned | | (18,553) |
| Total Fund Balance | | - |
| Total Liabilities and Fund Balance | $ | 49,367 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY SUPERVISOR OF ELECTIONS**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**
**GENERAL FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Appropriation from Board of County Commissioners | $ 590,777 | $ 613,425 | $ 613,425 | $ - |
| Interest Income | - | - | 11 | 11 |
| Miscellaneous | - | - | 2,686 | 2,686 |
| Total Revenues | 590,777 | 613,425 | 616,122 | 2,697 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | | | | |
| Salaries and Benefits | 353,386 | 367,088 | 368,706 | (1,618) |
| Operating Expenditures | 200,391 | 209,337 | 244,042 | (34,705) |
| Capital Outlay | 37,000 | 37,000 | - | 37,000 |
| Debt Service: | | | | |
| Principal Retirement | - | - | 2,015 | (2,015) |
| Interest and Fiscal Charges | - | - | 174 | (174) |
| Total Expenditures | 590,777 | 613,425 | 614,937 | (1,512) |
| **EXCESS OF REVENUES OVER EXPENDITURES** | - | - | 1,185 | 1,185 |
| **OTHER FINANCING USES** | | | | |
| Transfer to the Board of County Commissioners | - | - | (1,185) | (1,185) |
| Total Other Financing Uses | - | - | (1,185) | (1,185) |
| **NET CHANGE IN FUND BALANCE** | - | - | - | - |
| Fund Balance - Beginning of Year | - | - | - | - |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ - | $ - |

*See accompanying Notes to Financial Statements.*

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Supervisor of Elections of Hardee County, Florida (Supervisor of Elections) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The following is a summary of significant accounting principles and policies used in the preparation of these financial statements.

### Reporting Entity

Hardee County, Florida (County) is a political subdivision of the state of Florida. It is governed by an elected Board of County Commissioners (Board) and an appointed County Administrator, as provided by Section 125.73 of the Florida Statutes. The County Administrator is responsible for the administration of all departments of which the Board has the authority to control pursuant to the general laws of Florida.

The Supervisor of Elections is an elected official of the County pursuant to the Constitution of the State of Florida, Article VIII, Section 1(d). The Supervisor of Elections is part of the primary government of the County. The Board approves the Supervisor of Elections' total operating budget. The Supervisor of Elections is responsible for the administration and the operation of the Supervisor of Elections' office and the financial statements include only the funds of the Supervisor of Elections' office. There are no separate legal entities (component units) for which the Supervisor of Elections is considered to be financially accountable.

### Basis of Presentation, Basis of Accounting, and Measurement Focus

These financial statements have been prepared for the purpose of complying with Section 218.39(2), Florida Statutes, and Chapter 10.550, *Rules of the Auditor General – Local Governmental Entity Audits*, which allows the Supervisor of Elections to only present fund financial statements. These financial statements present only the portion of the funds of Hardee County, Florida that are attributable to the Supervisor of Elections. They are not intended to present fairly the financial position and results of operations of Hardee County, Florida in conformity with GAAP.

The General Fund is used to account for all revenues and expenditures applicable to the general operations of the Supervisor of Elections. It is presented as a major governmental fund, which uses the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of appropriations, which are considered available in the period to which the expenditures relate. Expenditures generally are recorded when a liability is incurred as under accrual accounting. However, expenditures related to accumulated compensated absences, and claims and judgments are recorded only when payments are due.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Basis of Presentation, Basis of Accounting, and Measurement Focus (Continued)

The County funds the majority of the operating budget of the Supervisor of Elections. The payments by the County to fund the operations of the Supervisor of Elections are recorded as expenditures for salaries and benefits, operating expenditures, and capital outlay in governmental fund types in the financial statements of the County, and as appropriations revenues on the basic financial statements of the Supervisor of Elections. Any excess of revenues over expenditures are remitted to the Board and recorded as other financing uses.

*Budgetary Requirement* – Expenditures are controlled by appropriations in accordance with the budget requirements set forth in the Florida Statutes.

A budget is legally adopted for the General Fund and is on a basis consistent with GAAP. Budgetary control is at the expenditure classification level (salaries and benefits, operating expenditures, capital outlay). Budgetary changes within expenditure classification are made at the discretion of the Supervisor of Elections. The budgeted revenues and expenditures in the accompanying financial statements reflect all approved amendments.

The Supervisor of Elections' annual budget is monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total annual budget appropriations at the individual fund level. For the year ended September 30, 2024, expenditures exceeded the final adopted budget by $1,512.

*Refund of "Excess Fees"* – Florida Statutes provide that the excess of the Supervisor of Elections' fee revenue over expenditures is to be distributed to each governmental agency in the same proportion as the fees paid by the governmental agency bear to total fee income of the office. The amount of undistributed excess fees at the end of the fiscal year is reported as amounts due to the Board.

### Fund Accounting

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

The purpose of the Supervisor of Elections' fund is as follows:

Governmental Fund

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

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Fund Balance and Spending Policies

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governments are required to classify fund balance in governmental funds as nonspendable, restricted, committed, assigned, and unassigned.

The classifications of fund balances are described as follows:

*Nonspendable Fund Balance* – Amounts that cannot be spent because they are either not in spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact.

*Restricted Fund Balance* – Amounts that can be spent only for specific purposes because of constraints imposed by external providers (such as grantors, bondholders, and higher levels of government), or imposed by constitutional provisions or enabling legislation.

*Committed Fund Balance* – Amounts that can be spent only for specific purposes determined by a formal action of the Supervisor of Elections' highest level of decision-making authority.

*Assigned Fund Balance* – Amounts the Supervisor of Elections intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed.

*Unassigned Fund Balance* – Amounts that are available for any purpose; these amounts can be reported only in the Supervisor of Elections' General Fund.

As the Supervisor of Elections is an elected official responsible for the activities of the Supervisor of Elections' office, the Supervisor of Elections is the highest level of decision-making authority and any official order from the Supervisor of Elections would be required to authorize commitment of fund balance.

The Supervisor of Elections has implemented fund balance and spending policies to clearly define the process for tracking the various classifications of fund balance. The policy states when an expenditure is incurred in which restricted, committed, assigned, or unassigned amounts are available to be used, the Supervisor of Elections will first use restricted amounts, then committed amounts, then assigned amounts, and finally unassigned amounts.

### Capital Assets

Capital assets are recorded as expenditures in the governmental funds at the time an asset is acquired. Assets acquired by the Supervisor of Elections are capitalized at cost. Donated assets are recorded at acquisition value at the time received. All capital assets are reported in the government-wide financial statements of the County. The Supervisor of Elections maintains custodial responsibility for these capital assets.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Capital Assets (Continued)

Capital assets are defined by the Supervisor of Elections as assets with an initial, individual cost of $1,500 or more and an estimated useful of life in excess of one year. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets.

### Accumulated Annual Leave

It is the Supervisor of Elections' policy to allow employees to accumulate vacation leave. At one year of service, employees are vested and shall be paid for accumulated an unused vacation leave up to a maximum of 200 hours.

The Supervisor of Elections' liability for compensated absences is reported as noncurrent liabilities in the records of Hardee County as a whole. Because of their spending measurement focus, expenditure recognition for governmental funds is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund expenditures or fund liabilities.

### Use of Estimates

The preparation of the fund financial statements is in conformity with U.S. GAAP, as applicable to government entities requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

### Other Postemployment Benefit Obligations

In accordance with Section 112.0801, Florida Statutes, the Supervisor of Elections participates with the County in offering retiring employees the opportunity to continue in the County's health insurance plan. The participating retirees pay a certain portion of the premium cost applicable to an active employee based on years of service and other factors. The liability and expense for other postemployment benefits, calculated in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension*, are reported in the financial statements of the County.

## NOTE 2 CASH

At September 30, 2024, the bank balance of the Supervisor of Elections' deposits were $39,534 and the book balance was $9,352, consisting entirely of demand deposits. The entire amount of the demand deposits is deposited in a state of Florida qualified depository and, therefore, is fully collateralized.

Custodial Credit Risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Supervisor of Elections' monies must be deposited in banks designated as qualified public depositories by the Chief Financial Officer, Florida Department of Financial Services. Therefore, the Supervisor of Elections' total deposits are insured by the Federal Depository Insurance Corporation and collateralized by the Bureau of Collateral Management, Division of Treasury, and Florida Department of Financial Services. The law requires the Chief Financial Officer to ensure that funds are entirely collateralized throughout the fiscal year. Other than the preceding, the Supervisor of Elections has no policy on custodial credit risk.

Collateral is provided for demand deposits through the Florida Security for Public Deposits Act. This law establishes guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements, and characteristics of eligible collateral. Under this law, the qualified public depository must pledge at least 25% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance.

Additional collateral, up to a maximum of 150%, may be required if deemed necessary under the conditions set forth in this law. Eligible collateral consists of obligations of the United States and its agencies and obligations of states and their local political subdivisions and unaffiliated corporations.

Obligations pledged to secure deposits must be delivered to the Department of Financial Services or, with the approval of the Chief Financial Officer, to a bank, savings association, or trust company provided a power of attorney is delivered to the Chief Financial Officer. On a monthly basis, the Chief Financial Officer determines that the collateral has a market value adequate to cover the deposits under the provisions of this law.

## NOTE 3 CAPITAL ASSETS

Capital asset activity for the fiscal year is as follows:

| | Balance October 1, 2023 | Additions | Disposals | Balance September 30, 2024 |
|---|---|---|---|---|
| Capital Assets, Being Depreciated | | | | |
| Machinery and Equipment | $ 316,405 | $ - | $ - | $ 316,405 |
| Less: Accumulated Depreciation | | | | |
| Machinery and Equipment | (210,836) | (14,679) | - | (225,515) |
| Total Capital Assets, Being Depreciated, Net | 105,569 | (14,679) | - | 90,890 |
| Right-to-Use Lease Assets | | | | |
| Equipment | 10,028 | - | - | 10,028 |
| Less: Accumulated Amortization | | | | |
| Equipment | (4,034) | (2,017) | - | (6,051) |
| Total Right-to-Use Lease Assets, Net | 5,994 | (2,017) | - | 3,977 |
| Total Capital Assets, Net | $ 111,563 | $ (16,696) | $ - | $ 94,867 |

## NOTE 4 PENSION PLANS

### Background

The Florida Retirement System (FRS) was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the Supervisor of Elections are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiemployer, defined benefit plans, and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' Web site (www.dms.myflorida.com).

### Florida Retirement System Pension Plan

#### Plan Description

The Florida Retirement System Pension Plan (the FRS Plan) is a cost-sharing, multiple-employer, defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- *Regular Class* – Members of the FRS who do not qualify for membership in the other classes.
- *Elected County Officers Class* – Members who hold specified elective offices in local government.
- *Senior Management Service Class (SMSC)* – Members in senior management level positions.
- *Special Risk Class* – Members who are special risk employees, such as law enforcement officers, meet the criteria to qualify for this class.

## NOTE 4 PENSION PLAN (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

**Plan Description (Continued)**

Employees enrolled in the FRS Plan prior to July 1, 2011 vest at six years of creditable service and employees enrolled in the FRS Plan on or after July 1, 2011 vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62, or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55, if vested, or at any age after 25 years of service. All members enrolled in the FRS Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 55, if vested, or at any age after 25 years of service. Employees enrolled in the FRS Plan may include up to four years of credit for military service toward creditable service. The FRS Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The FRS Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the FRS Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 8 years after electing to participate, except that certain instructional personnel may participate for up to 10 years. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

**Benefits Provided**

Benefits under the FRS Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% 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 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. FRS Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

## NOTE 4 PENSION PLAN (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

**Benefits Provided (Continued)**

Detailed information about the County's proportionate share of FRS's net pension liability, deferred outflows/inflows of resources, and pension expense are reported in the government-wide statements of the County.

### Retiree Health Insurance Subsidy Program

**Plan Description**

The Retiree Health Insurance Subsidy Program (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**

Eligible retirees and beneficiaries receive a monthly HIS payment of $7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $45 and a maximum HIS payment of $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Detailed information about the County's proportionate share of HIS's net pension liability, deferred outflows/inflows of resources, and pension expense are reported in the government-wide statements of the County.

### FRS Investment Plan

**Plan Description**

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

## NOTE 4 PENSION PLAN (CONTINUED)

### FRS Investment Plan (Continued)

**Plan Description (Continued)**

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. Supervisor of Elections 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 FRS defined benefit 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 plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06% of payroll and by forfeited benefits of plan members.

**Benefits Provided**

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 FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS 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 June 30, 2024, 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 Supervisor of Elections.

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 FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

## NOTE 4 PENSION PLAN (CONTINUED)

**FRS Investment Plan (Continued)**

**Contributions**

Participating employer contributions are based upon statewide rates established by the state of Florida. The Supervisor of Elections' contributions made during the years ended September 30, 2024, 2023, and 2022 were $81,768, $71,499, and $65,000, respectively, equal to the actuarially determined required contribution requirements for each year.

Additional information about pension plans can be found in the County-wide financial statements.

## NOTE 5 COMPENSATED ABSENCES

The following is a summary of the changes in compensated absences obligations for the year ended September 30, 2024:

| | Balance October 1, 2023 | Net Change | Balance September 30, 2024 | Due Within One Year |
|---|---|---|---|---|
| Accrued Compensated Absences | $ 906 | $ 2,192 | $ 3,098 | $ 3,098 |

Accrued compensated absences represent the vested portion of accrued annual leave. See Note 1 for a summary of the Supervisor of Elections' compensated absences policy.

## NOTE 6 LEASES

The Supervisor of Elections leases assets for various terms under certain agreements that meet the definition of a lease under GASB Statement No. 87 – *Leases*. Detailed information about the Supervisor of Elections' leases can be found in the Hardee County county-wide financial statements.

Leases entered into by the Supervisor of Elections are included as other financing sources and capital outlay expenditures in the statement of revenues, expenditures, and changes in fund balance in the year of inception. Payments made in accordance with the lease terms are reported as debt service expenditures in the statement of revenues, expenditures, and changes in fund balance as they are incurred.

During the year ended September 30, 2024, the Supervisor of Elections payments of principal and interest on leases totaled $2,015 and $174, respectively.

## NOTE 7 RELATED PARTY TRANSACTIONS

Transactions with the Board for the year ended September 30, 2024 were as follows:

The General Fund of the Supervisor of Elections received revenue from the Board in the amount of $613,425 for the fiscal year ended September 30, 2024. The General Fund paid $32,283 to the Board for health insurance. In addition, $21,462 was due from the Board at September 30, 2024.

## NOTE 8 RISK MANAGEMENT

The Supervisor of Elections participates in the risk management program through the Hardee County Board of County Commissioners under a local government risk pool. The following types of risk are provided for under the risk management pool:

- Property and General Liability
- Automobile Liability
- Public Officials' Liability
- Workers' Compensation

The risk pool assesses each member its pro rata share of the estimated amount required to meet current year losses and operating expenses. If total member assessments (premiums) do not produce sufficient funds to meet its obligations, the pool can make additional limited assessments. Losses, if any, in excess of the pool's ability to assess its members would revert back to the member that incurred the loss.

## NOTE 9 CONTINGENCIES

The Supervisor of Elections has received grants which are subject to special compliance audits by the grantor agency and which may result in disallowed expenditure amounts. These amounts, if any, constitute a contingent liability of the Supervisor of Elections. Accordingly, such liabilities are not reflected within the financial statements. Management does not believe the effects of contingent liabilities, if any, will be material to the financial statements.

# INDEPENDENT AUDITORS' 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*

The Honorable Diane Smith
Supervisor of Elections
Hardee 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 General Fund of the Supervisor of Elections of Hardee County, Florida (Supervisor of Elections), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Supervisor of Elections' basic financial statements, and have issued our report thereon dated January 31, 2025.

## Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Supervisor of Elections' internal control over financial reporting (internal control) as a basis for designing 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 the Supervisor of Elections' internal control. Accordingly, we do not express an opinion on the effectiveness of the Supervisor of Elections' 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 or significant deficiencies may exist that were not identified.

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The Honorable Diane Smith
Supervisor of Elections
Hardee County, Florida

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Supervisor of Elections' 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 financial statements. 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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
January 31, 2025

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# MANAGEMENT LETTER

The Honorable Diane Smith
Supervisor of Elections
Hardee County, Florida

## Report on the Financial Statements

We have audited the financial statements of the Supervisor of Elections of Hardee County, Florida (Supervisor of Elections), Florida as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated January 31, 2025.

## Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

## Other Reporting Requirements

We have issued our Independent Auditors' 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* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 31, 2025, should be considered in conjunction with this management letter.

## Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Refer to the prior year finding as noted in the schedule of findings and responses.

## Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. See Note 1 in the notes to the financial statements.

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The Honorable Diane Smith
Supervisor of Elections
Hardee County, Florida

**Financial Management**

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. See item 2024-001 in the accompanying schedule of findings and responses.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Supervisor of Elections, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
January 31, 2025

**HARDEE COUNTY SUPERVISOR OF ELECTIONS**
**SCHEDULE OF FINDINGS AND RESPONSES**
**SEPTEMBER 30, 2024**

## PRIOR YEAR

| Prior Years Findings | | Current Year Status | | | Current Year Finding # | 2022-2023 Year Finding # | 2021-2022 Year Finding # |
|---|---|---|---|---|---|---|---|
| | | Cleared | Partially Cleared | Not Cleared | | | |
| 2023-001 Budgets | Compliance | | | X | 2024-001 | 2023-001 | N/A |

## CURRENT YEAR FINDINGS AND RECOMMENDATIONS

### 2024-001 – Budgets

**Type of Finding:** Compliance

**Condition:** For the year ended September 30, 2024, expenditures in the General Fund exceeded the final appropriated budget.

**Criteria or Specific Requirement:** Section 129.201, Florida Statutes, sets forth the requirements of the Supervisor of Elections' budget.

**Context:** Testing of compliance with budgetary requirements identified the deficiency.

**Effect:** The Supervisor of Elections is not in compliance with the budgetary requirements of Florida Statutes.

**Cause:** The budget was not amended for certain expenditures which were not part of the original budget. The reported total expenditures of the General Fund exceeded the final budget.

**Recommendation:** Budgets should be monitored and amended when needed, within the time period allowed by statute, to ensure that the Supervisor of Elections does not incur expenditures in excess of budgeted amounts. The Supervisor of Elections should request amendments to their General Fund budget for any additional revenue sources and associated expenditures.

**Views of Responsible Officials:** I concur with the findings of the Auditor's Report for the 2023/2024 Budget year. The Supervisor of Elections Office will attempt to prevent future occurrences.

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# INDEPENDENT ACCOUNTANTS' REPORT

The Honorable Diane Smith, Supervisor of Elections
and the Florida Auditor General
Hardee County, Florida

We have examined the Supervisor of Elections of Hardee County, Florida (Supervisor of Elections), compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024. Management of the Supervisor of Elections is responsible for the Supervisor of Elections' compliance with the specified requirements. Our responsibility is to express an opinion on the Supervisor of Elections' compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Supervisor of Elections complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Supervisor of Elections complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Supervisor of Elections' compliance with specified requirements.

In our opinion, the Supervisor of Elections complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024.

This report is intended solely for the information and use of the Supervisor of Elections 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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
January 31, 2025

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# HARDEE COUNTY TAX COLLECTOR

## FINANCIAL STATEMENTS AND SUPPLEMENTAL REPORTS

## YEAR ENDED SEPTEMBER 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

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**HARDEE COUNTY TAX COLLECTOR**
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# INDEPENDENT AUDITORS' REPORT

The Honorable April Lambert
Tax Collector
Hardee County, Florida

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the accompanying financial statements of the General Fund and the aggregate remaining fund information of the Tax Collector of Hardee County, Florida (Tax Collector), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Tax Collector's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the General Fund and the aggregate remaining fund information of the Tax Collector of Hardee County as of September 30, 2024, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Tax Collector of Hardee County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Emphasis of Matter*

As discussed in Note 1, the financial statements of the Tax Collector of Hardee County referred to above were prepared solely for the purpose of complying with the Rules of the Auditor General of the State of Florida. In conformity with the Rules, the financial statements are intended to present the financial position and the changes in financial position of only that portion of the General Fund and the aggregate remaining fund information of Hardee County, Florida that is attributable to the transactions of the Tax Collector. They do not purport to, and do not, present fairly the financial position of Hardee County, Florida, as of September 30, 2024, or the changes in its financial position, and, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

The Honorable April Lambert
Tax Collector
Hardee County, Florida

***Required Supplementary Information***

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinions on the basic financial statement are not affected by this missing information.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tax Collector's basic financial statements. The combining statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the combining 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 December 19, 2024, on our consideration of the Tax Collector's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tax Collector's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tax Collector's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
December 19, 2024

**HARDEE COUNTY TAX COLLECTOR**
**BALANCE SHEET**
**GENERAL FUND**
**SEPTEMBER 30, 2024**

| | | |
|---|---|---|
| **ASSETS** | | |
| Cash | $ | 162,397 |
| Accounts Receivable | | 18,504 |
| Total Assets | $ | 180,901 |
| **LIABILITIES AND FUND BALANCE** | | |
| **LIABILITIES** | | |
| Accounts Payable | $ | 2,421 |
| Due to the Board of County Commissioners | | 175,094 |
| Due to Other Governments | | 3,386 |
| Total Liabilities | | 180,901 |
| **FUND BALANCE** | | - |
| Total Liabilities and Fund Balance | $ | 180,901 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY TAX COLLECTOR**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL**
**GENERAL FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Charges for Services | $ 1,031,890 | $ 1,031,890 | $ 1,102,076 | $ 70,186 |
| Interest | 200 | 200 | 4,709 | 4,509 |
| Miscellaneous | 5,154 | 5,154 | - | (5,154) |
| Total Revenues | 1,037,244 | 1,037,244 | 1,106,785 | 69,541 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | | | | |
| Salaries and Benefits | 908,553 | 880,753 | 788,162 | 92,591 |
| Operating Expenditures | 128,191 | 135,991 | 97,260 | 38,731 |
| Capital Outlay | 500 | 20,500 | 20,000 | 500 |
| Debt Service: | | | | |
| Principal Retirement | - | - | 30,615 | (30,615) |
| Interest and Fiscal Charges | - | - | 608 | (608) |
| Total Expenditures | 1,037,244 | 1,037,244 | 936,645 | 100,599 |
| **EXCESS OF REVENUES OVER EXPENDITURES** | - | - | 170,140 | 170,140 |
| **OTHER FINANCING USES** | | | | |
| Distribution of Excess Revenues: | | | | |
| Board of County Commissioners | - | - | (166,754) | (166,754) |
| Other Governments | - | - | (3,386) | (3,386) |
| Total Other Financing Uses | - | - | (170,140) | (170,140) |
| **NET CHANGE IN FUND BALANCE** | - | - | - | - |
| Fund Balance - Beginning of Year | - | - | - | - |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ - | $ - |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY TAX COLLECTOR**
**STATEMENT OF FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS**
**SEPTEMBER 30, 2024**

| | Custodial Funds |
|---|---|
| **ASSETS** | |
| Cash | $ 464,504 |
| **LIABILITIES** | |
| Due to Individuals | 26,734 |
| Due to Other Governments | 100,696 |
| Deposit - Installment Taxes | 337,074 |
| Total Liabilities | 464,504 |
| **NET POSITION** | $ - |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY TAX COLLECTOR**
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Custodial Funds |
|---|---|
| **ADDITIONS** | |
| Property Tax Collections for Other Governments | $ 18,347,000 |
| License and Fees Collected for State Agencies | 4,020,573 |
| Total Additions | 22,367,573 |
| **DEDUCTIONS** | |
| Payments of Property Tax to Other Governments | 18,324,475 |
| Payments to State Agencies | 4,043,098 |
| Total Deductions | 22,367,573 |
| **NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION** | - |
| Fiduciary Net Position - Beginning of Year | - |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ - |

*See accompanying Notes to Financial Statements.*

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Tax Collector of Hardee County, Florida (Tax Collector) conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The following is a summary of significant accounting principles and policies used in the preparation of these financial statements.

### Reporting Entity

Hardee County, Florida, is a political subdivision of the state of Florida. It is governed by an elected Board of County Commissioners (Board) and an appointed County Administrator, as provided by Section 125.73 of the Florida Statutes. The County Administrator is responsible for the administration of all departments of which the Board has the authority to control pursuant to the general laws of Florida.

The Tax Collector is an elected official of Hardee County, Florida pursuant to the Constitution of the State of Florida, Article VIII, Section 1(d). The Tax Collector is part of the primary government of Hardee County, Florida. Although the Board and the Florida Department of Revenue approve the Tax Collector's operating budget, the Tax Collector is responsible for the administration and the operation of the Tax Collector's office. The Tax Collector's financial statements include only the funds of the Tax Collector's office. There are no separate legal entities (component units) for which the Tax Collector is considered to be financially accountable.

### Basis of Presentation, Basis of Accounting, and Measurement Focus

These financial statements have been prepared for the purpose of complying with Section 218.39(2), Florida Statutes, and Chapter 10.550, *Rules of the Auditor General – Local Governmental Entity Audits*, which allows the Tax Collector to only present fund financial statements. These financial statements present only the portion of the funds of Hardee County, Florida that are attributable to the Tax Collector. They are not intended to present fairly the financial position and results of operations of Hardee County, Florida, in conformity with GAAP.

The General Fund is used to account for all revenues and expenditures applicable to the general operations of the Tax Collector. It is presented as a major governmental fund, which uses the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred as under accrual accounting. However, expenditures related to accumulated compensated absences, and claims and judgments are recorded only when payments are due.

The custodial funds use the economic resources measurement focus and the accrual basis of accounting.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Basis of Presentation, Basis of Accounting, and Measurement Focus (Continued)**

Charges for services on the collection of property taxes are recognized as revenue in the fiscal year for which taxes are levied, provided they are collected within 60 days after the end of the fiscal year. Those fees are earned pursuant to Florida Statute Chapter 192.091(2) as a Fee Officer. Certain other miscellaneous revenues are recorded as revenues when received because they are generally not measurable until actually received. Investment revenues are recorded as earned.

Any excess revenues received over expenditures made are remitted to the Board and the other taxing districts and recorded as other financing uses.

*Budgetary Requirement* – Expenditures are controlled by appropriations in accordance with the budget requirements set forth in the Florida Statutes.

A budget is legally adopted for the General Fund and is on a basis consistent with GAAP. Budgetary control is at the expenditure classification level (personal services, operating expenditures, capital outlay). Budgetary changes within expenditure classification are made at the discretion of the Tax Collector. Amendments between expenditure classifications must be submitted to the State of Florida Department of Revenue for approval. The budgeted revenues and expenditures in the accompanying financial statements reflect all approved amendments.

*Property Tax Collection* – Chapter 197, Florida Statutes, governs property tax collection.

*Current Taxes* – All property taxes become due and payable on November 1 and are delinquent on April 1 of the following year. Discounts of 4%, 3%, 2%, and 1% are allowed for early payment in November through February, respectively.

*Unpaid Taxes – Sale of Tax Certificates* – The Tax Collector advertises, as required by Florida Statutes, and then sells tax certificates on all real property for unpaid taxes. Certificates not purchased are issued to the County. Any person owning real property upon which a tax certificate has been sold may reacquire the real property by paying the Tax Collector the face amount of the tax certificate plus interest and other costs.

*Tax Deeds* – The owner of a tax certificate may file an application for tax deed sale two years after the taxes have been delinquent (after April 1). The County, as a certificate owner, may exercise similar procedures two years after taxes have been delinquent (after April 1). Tax deeds are issued to the highest bidder of the property, which is sold at public auction. The Clerk of the Circuit Court administers these sales.

*Refund of "Excess Fees"* – Florida Statutes provide that the excess of the Tax Collector's fee revenue over expenditures is to be distributed to each governmental agency in the same proportion as the fees paid by the governmental agency bear to total fee income of the office. The amount of the undistributed excess fees at the end of the fiscal year is reported as amounts due to the Board of County Commissioners and other taxing districts.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Fund Accounting

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

Governmental Fund

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

Fiduciary Funds

*Custodial Funds* – Custodial funds are fiduciary in nature and used to account for assets associated with property tax and motor vehicle activities, which benefit other governments.

### Fund Balance and Spending Policies

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governments are required to classify fund balance in governmental funds as nonspendable, restricted, committed, assigned, and unassigned. As of September 30, 2024, there was no fund balance in the General Fund and no classification for fund balance is necessary.

As the Tax Collector is an elected official responsible for the activities of the Tax Collector's office, the Tax Collector is the highest level of decision-making authority and any official order from the Tax Collector would be required to authorize commitment of fund balance.

The Tax Collector has implemented fund balance and spending policies to clearly define the process for tracking the various classifications of fund balance. The policy states when an expenditure is incurred in which restricted, committed, assigned, or unassigned amounts are available to be used, the Tax Collector will first use restricted amounts, then committed amounts, then assigned amounts, and finally unassigned amounts.

### Net Position

As of September 30, 2024, there was no net position in the Fiduciary Funds and no classification for net position is necessary.

### Capital Assets

Capital assets are recorded as expenditures in the governmental funds at the time an asset is acquired. Assets acquired by the Tax Collector are capitalized at cost. Donated assets are recorded at acquisition value at the time received. All capital assets are reported in the government-wide financial statements of the County. The Tax Collector maintains custodial responsibility for these capital assets.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Capital Assets (Continued)

Capital assets are defined by the Tax Collector as assets with an initial, individual cost of $1,500 or more and an estimated useful of life in excess of one year. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets.

### Accumulated Unpaid Vacation and Sick Pay

It is the Tax Collector's policy to allow employees to accumulate vacation and sick leave. After one year of service, employees are vested and shall be paid for accumulated and unused vacation leave up to a maximum of 120 hours. As an additional incentive, all employees who have been employed 20 years or more are eligible to be paid for accumulated sick leave at varying percentages based on the number of years of employment ranging from 25% to 50% of their accumulated leave.

The Tax Collector's liability for compensated absences is reported as noncurrent liabilities in the records of Hardee County as a whole. Because of their spending measurement focus, expenditure recognition for governmental funds is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund expenditures or fund liabilities.

### Use of Estimates

The preparation of the fund financial statements is in conformity with GAAP, as applicable to government entities, requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

### Other Postemployment Benefit Obligations

In accordance with Section 112.0801, Florida Statutes, the Tax Collector participates with the County in offering retiring employees the opportunity to continue in the County's health insurance plan. The participating retirees pay a certain portion of the premium cost applicable to an active employee based on years of service and other factors. The liability and expense for other postemployment benefits, calculated in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension*, are reported in the financial statements of the County.

## NOTE 2 CUSTODIAL CREDIT RISK

At September 30, 2024, the Tax Collector's bank balance was $725,443, consisting entirely of demand deposits. The entire amount of the demand deposits is deposited in a state of Florida qualified depository and, therefore, is fully collateralized.

Custodial Credit Risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. The Tax Collector's monies must be deposited in banks designated as qualified public depositories by the Chief Financial Officer, Florida Department of Financial Services. Therefore, the Tax Collector's total deposits are insured by the Federal Depository Insurance Corporation and collateralized by the Bureau of Collateral Management, Division of Treasury, and Florida Department of Financial Services. The law requires the Chief Financial Officer to ensure that funds are entirely collateralized throughout the fiscal year. Other than the preceding, the Tax Collector has no policy on custodial credit risk.

Collateral is provided for demand deposits through the Florida Security for Public Deposits Act. This law establishes guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements, and characteristics of eligible collateral. Under this law, the qualified public depository must pledge at least 25% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance.

Additional collateral, up to a maximum of 150%, may be required if deemed necessary under the conditions set forth in this law. Eligible collateral consists of obligations of the United States and its agencies and obligations of states and their local political subdivisions and unaffiliated corporations.

Obligations pledged to secure deposits must be delivered to the Department of Financial Services or, with the approval of the Chief Financial Officer, to a bank, savings association, or trust company provided a power of attorney is delivered to the Chief Financial Officer. On a monthly basis, the Chief Financial Officer determines that the collateral has a market value adequate to cover the deposits under the provisions of this law.

A reconciliation to amount shown on the balance sheet and statement of fiduciary net position is as follows:

| | | |
|---|---|---|
| Demand Deposits | $ | 625,451 |
| Petty Cash and Change Funds | | 1,450 |
| Total | $ | 626,901 |
| | | |
| Balance Sheet: | | |
| Cash | $ | 162,397 |
| Statement of Fiduciary Net Position - Fiduciary Funds: | | |
| Cash | | 464,504 |
| Total Cash | $ | 626,901 |

## NOTE 3 CAPITAL ASSETS

Capital asset activity for the fiscal year is as follows:

| | Balance October 1, 2023 | Additions | Disposals | Balance September 30, 2024 |
|---|---|---|---|---|
| Capital Assets, Being Depreciated: | | | | |
| Machinery and Equipment | $ 127,018 | $ 20,000 | $ - | $ 147,018 |
| Less: Accumulated Depreciation: | | | | |
| Machinery and Equipment | (118,156) | (6,328) | - | (124,484) |
| Total Capital Assets, Being Depreciated, Net | 8,862 | 13,672 | - | 22,534 |
| Subscription Based Information Technology Arrangement Assets: | | | | |
| Subscription Based Information Technology Arrangements | 63,015 | - | - | 63,015 |
| Less Accumulated Amortization: | | | | |
| Subscription Based Information Technology Arrangements | (27,789) | (29,586) | - | (57,375) |
| Total Subscription Based Information Technology Arrangement Assets, Net | 35,226 | (29,586) | - | 5,640 |
| Total Capital Assets, Net | $ 44,088 | $ (15,914) | $ - | $ 28,174 |

## NOTE 4 DEFINED BENEFIT PENSION PLANS

### Background

The Florida Retirement System (FRS) was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the Tax Collector are eligible to enroll as members of the state-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs. A annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' Web site (www.dms.myflorida.com).

## NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

***Florida Retirement System Pension Plan***

**Plan Description**

The Florida Retirement System Pension Plan (FRS Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- *Regular Class* – Members of the FRS who do not qualify for membership in the other classes.
- *Elected County Officers Class* – Members who hold specified elective offices in local government.
- *Senior Management Service Class (SMSC)* – Members in senior management level positions.
- *Special Risk Class* – Members who are special risk employees, such as law enforcement officers, meet the criteria to qualify for this class.

Employees enrolled in the FRS Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the FRS Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 if vested, or at any age after 25 years of service. All members enrolled in the FRS Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 55, if vested, or at any age after 25 years of service. Employees enrolled in the FRS Plan may include up to four years of credit for military service toward creditable service. The FRS Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The FRS Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the FRS Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 8 years after electing to participate, except that certain instructional personnel may participate for up to 10 years. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

## NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### *Florida Retirement System Pension Plan (Continued)*

**Benefits Provided**

Benefits under the FRS Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% 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 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. FRS Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Detailed information about the County's proportionate share of FRS's net pension liability, deferred outflows/inflows of resources, and pension expense are reported in the government-wide statements of the County.

### *Retiree Health Insurance Subsidy Program*

**Plan Description**

The Retiree Health Insurance Subsidy Program (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 June 30, 2024, eligible retirees and beneficiaries received a monthly HIS payment of $7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $45 and a maximum HIS payment of $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Detailed information about the County's proportionate share of HIS's net pension liability, deferred outflows/inflows of resources, and pension expense are reported in the government-wide statements of the County.

## NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

***FRS Investment Plan***

The Florida State Board of Administration (SBA) administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Annual Comprehensive 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. Tax Collector 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 FRS defined benefit 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 plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06% of payroll and by forfeited benefits of plan members.

**Benefits Provided**

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 FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS 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 June 30, 2024, 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 Tax Collector.

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 FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

## NOTE 4 DEFINED BENEFIT PENSION PLANS (CONTINUED)

**Contributions**

Participating employer contributions are based upon statewide rates established by the state of Florida. The County's contributions made to the plans during the years ended September 30, 2024, 2023, and 2022 were $141,192, $122,288, and $108,524, respectively, equal to the actuarially determined contribution requirements for each year.

Additional information about pension plans can be found in the Hardee County's comprehensive annual financial report.

## NOTE 5 COMPENSATED ABSENCES

The following is a summary of the changes in compensated absences for the year ended September 30, 2024:

| | Balance October 1, 2023 | Net Change | Balance September 30, 2024 | Due Within One Year |
|---|---|---|---|---|
| Accrued Compensated Absences | $ 22,629 | $ (505) | $ 22,124 | $ 10,910 |

Accrued compensated absences represent the vested portion of accrued vacation and sick leave. See Note 1 for a summary of the Tax Collector's compensated absences policy. The long-term liabilities are not reported in the financial statements of the Tax Collector since they are not payable from spendable resources. They are reported in the financial statements of Hardee County.

## NOTE 6 SUBSCRIPTION-BASED INFOMRATION TECHNOLOGY AGREEMENTS

The Tax Collector has entered into subscription based-information technology arrangements (SBITAs) for various terms under certain agreements that meet the definition under GASB Statement No. 96, *Subscription-Based Information Technology Agreements*. Detailed information about the Tax Collector's SBITAs can be found in the Hardee County county-wide financial statements.

SBITAs entered into by the Tax Collector are included as other financing sources and capital outlay expenditures in the statement of revenues, expenditures, and changes in fund balance in the year of inception. Payments made in accordance with the lease terms are reported as debt service expenditures in the statement of revenues, expenditures, and changes in fund balance as they are incurred.

During the year ended September 30, 2024, the Tax Collector's payments of principal and interest totaled $30,615 and $608, respectively.

## NOTE 7 RELATED PARTY TRANSACTIONS

Transactions with the Hardee County Board of County Commissioners for the year ended September 30, 2024 were as follows:

The General Fund of the Tax Collector received revenue from the Board of County Commissioners in the amount of $761,012 for the year ended September 30, 2024. The General Fund of the Tax Collector paid $118,853 to the Board of County Commissioners for Health Insurance. In addition, $175,094 was due to the Board of County Commissioners at September 30, 2024 from the General Fund.

## NOTE 8 RISK MANAGEMENT

The Tax Collector participates in the risk management program through the Hardee County Board of County Commissioners under a local government risk pool. The following types of risk are provided for under the risk management pool:

- Professional Liability
- Automobile Liability
- Public Officials' Liability
- Workers' Compensation

The risk pool assesses each member its pro rata share of the estimated amount required to meet current year losses and operating expenses. If total member assessments (premiums) do not produce sufficient funds to meet its obligations, the pool can make additional limited assessments. Losses, if any, in excess of the pool's ability to assess its members would revert back to the member that incurred the loss.

## NOTE 9 CONTINGENCIES

The Tax Collector is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. In the opinion of management, the ultimate disposition of these lawsuits and claims should not have a material adverse effect on the financial position of the Tax Collector.

**HARDEE COUNTY TAX COLLECTOR**
**COMBINING STATEMENT OF FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS – CUSTODIAL FUNDS**
**SEPTEMBER 30, 2024**

| | Custodial Funds | | Total Custodial Funds |
|---|---|---|---|
| | Tax Collector | Motor Vehicle | |
| **ASSETS** | | | |
| Cash | $ 366,720 | $ 97,784 | $ 464,504 |
| **LIABILITIES** | | | |
| Due to Individuals | 26,734 | - | 26,734 |
| Due to Other Governments | 2,912 | 97,784 | 100,696 |
| Deposit - Installment Taxes | 337,074 | - | 337,074 |
| Total Liabilities | 366,720 | 97,784 | 464,504 |
| **NET POSITION** | $ - | $ - | $ - |

**HARDEE COUNTY TAX COLLECTOR**
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS – CUSTODIAL FUNDS**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Custodial Funds | | Total |
|---|---|---|---|
| | Tax Collector | Motor Vehicle | Custodial Funds |
| **ADDITIONS** | | | |
| Property Tax Collections for Other Governments | $ 18,347,000 | $ - | $ 18,347,000 |
| License and Fees Collected for State Agencies | - | 4,020,573 | 4,020,573 |
| Total Additions | 18,347,000 | 4,020,573 | 22,367,573 |
| **DEDUCTIONS** | | | |
| Payments of Property Tax to Other Governments | 18,324,475 | - | 18,324,475 |
| Payments to State Agencies | 22,525 | 4,020,573 | 4,043,098 |
| Total Deductions | 18,347,000 | 4,020,573 | 22,367,573 |
| **NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION** | - | - | - |
| Fiduciary Net Position - Beginning of Year | - | - | - |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ - | $ - | $ - |

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# INDEPENDENT AUDITORS' 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*

The Honorable April Lambert
Tax Collector
Hardee 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 General Fund and the aggregate remaining fund information of the Tax Collector of Hardee County, Florida (Tax Collector), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Tax Collector's basic financial statements, and have issued our report thereon dated December 19, 2024.

## Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Tax Collector's internal control over financial reporting (internal control) as a basis for designing 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 the Tax Collector's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tax Collector'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 or significant deficiencies may exist that were not identified.

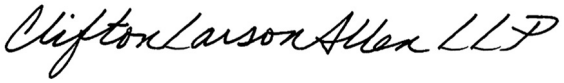
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**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Tax Collector'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 financial statements. 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.



**CliftonLarsonAllen LLP**

Sebring, Florida
December 19, 2024

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# MANAGEMENT LETTER

The Honorable April Lambert
Tax Collector
Hardee County, Florida

## Report on the Financial Statements

We have audited the financial statements of the Tax Collector of Hardee County**,** Florida, (Tax Collector) as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated December 19, 2024.

## Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

## Other Reporting Requirements

We have issued our Independent Auditors' 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* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 19, 2024, should be considered in conjunction with this management letter.

## Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations in the preceding annual financial audit report.

## Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. See Note 1 in the notes to the financial statements.

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**Financial Management**

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal, and other granting agencies, the Tax Collector, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
December 19, 2024

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# INDEPENDENT ACCOUNTANTS' REPORT

The Honorable April Lambert, Tax Collector
and the Florida Auditor General
Hardee County, Florida

We have examined the Tax Collector of Hardee County, Florida's (Tax Collector) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024. Management of the Tax Collector is responsible for the Tax Collector's compliance with the specified requirements. Our responsibility is to express an opinion on the Tax Collector's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Tax Collector complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Tax Collector complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Tax Collector's compliance with specified requirements.

In our opinion, the Tax Collector complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024.

This report is intended solely for the information and use of the Tax Collector 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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
December 19, 2024

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# Victoria L. Rogers

**Hardee County, Clerk of the Circuit Court and Comptroller**

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Wauchula, FL
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Hardee County respectfully submits the following corrective action plan for the year ended September 30, 2024.

Audit period: October 1, 2023 through September 30, 2024

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

MATERIAL WEAKNESS

2024-001 Financial Statement Adjustments

**Recommendation:** The county should update fiscal year-end and monthly closing checklists to ensure that the impacted accounts are reconciled and reviewed. And, all transactions should be separately prepared and reviewed using all relevant data in order to accurately and completely capture all financial statement transactions. Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

**Action taken in response to finding:** Additional levels of procedure will be implemented to ensure that all county accounts are properly reviewed to avoid any misstatements.

**Name(s) of the contact person(s) responsible for corrective action:** Lindsey Barwick, Accounting Manager Hardee County Clerk of Courts

**Planned completion date for corrective action plan:** September 30, 2025

MATERIAL WEAKNESS

2024-002 Schedule of Expenditures of Federal Awards and State Financial Assistance

**Recommendation:** We recommend developing additional preparation and review procedures related to grant reporting to ensure that federal program and state project expenditures are completely and accurately reported in accordance with Uniform Guidance and Chapter 69I-5, Rules of the Florida Department of Financial Services. The Schedule should include grant expenditures from all six offices that comprise the county-wide financial statements. And, the OMB compliance supplement should be consulted for guidance related to reporting requirements of the Schedule.

**Explanation of disagreement with audit finding**: There is no disagreement with the audit finding.

**Action taken in response to finding**: New procedures will be implemented that create an additional level of review to ensure that federal and state expenditures are reported accurately.

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**Name(s) of the contact person(s) responsible for corrective action:** Lindsey Barwick, Accounting Manager Hardee County Clerk of Courts & Lorie Ayers, General Services Director Hardee County Board of County Commissioners
**Planned completion date for corrective action plan:** September 30, 2025

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Department of Homeland Security Federal Emergency Management Agency

2024-003 Disaster Grant Public Assistance – FEMA – Assistance Listing No. 97.036
**Recommendation:** Provide clear, updated guidance and periodic training sessions on earmarking rules and how to apply them. Conduct reviews of earmarking compliance.
**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.
**Action taken in response to finding:** New procedures will be implemented that strengthen internal controls to ensure that all grant revenues are recorded properly.
**Name(s) of the contact person(s) responsible for corrective action:** Lindsey Barwick, Accounting Manager Hardee County Clerk of Courts & Lorie Ayers, General Services Director Hardee County Board of County Commissioners
**Planned completion date for corrective action plan:** September 30, 2025

Florida Division of Emergency Management

2024-004 HC Communication Tower – Assistance Listing No. 31.081
**Recommendation:** Begin implementing a step in the process that requires reconciliation of reported expenditures with the general ledger before submission. Explanation of disagreement with audit finding: There is no disagreement with the audit finding.
**Action taken in response to finding:** New procedures will be implemented that strengthen internal controls to ensure that all grant revenues are recorded properly..
**Name(s) of the contact person(s) responsible for corrective action:** Lindsey Barwick, Accounting Manager Hardee County Clerk of Courts & Lorie Ayers, General Services Director Hardee County Board of County Commissioners
**Planned completion date for corrective action plan:** September 30, 2025

If the Department has questions regarding this plan, please call Lindsey Barwick at (863)-773-4174.

# VICTORIA L. ROGERS
HARDEE COUNTY, CLERK OF THE CIRCUIT COURT AND COMPTROLLER

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**
**YEAR ENDED SEPTEMBER 30, 2024**

Hardee County Florida respectfully submits the following summary schedule of prior audit findings for the year ended September 30, 2024.

Audit period: October 1, 2023 through September 30, 2024

The findings from the prior audit's schedule of findings and questioned costs are discussed below.

The findings are numbered consistently with the numbers assigned in the prior year.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

**2023-001 – Financial Statement Adjustments**

**Condition:** As part of the audit, we proposed adjustments to correct the following errors in the County's financial statements:

- Assets and revenues were understated for the General Fund, Transportation Trust Fund, Tourist Development Fund, and governmental activities related to various derived tax revenues that were not accrued as of fiscal year-end.
- Assets and deferred inflows of resources were understated for the General Fund related to future opioid settlement payments that were not recognized as of fiscal year-end In addition, assets and revenue were understated for governmental activities.
- Assets were overstated while revenues and expenditures were understated in the General Fund and governmental activities related to an error in recognizing a loss for theft of assets.

**Status:** See current year finding 2024-001.

**Reason for finding's recurrence:** Reconciliation and review processes did not detect errors in account balances.

**Corrective Action:** Staff will implement a more in-depth review policy for all end of year audit adjustments, as well as additional reviews to reconcile the entries posted to the trial balance.

**2023-002 - Internal Controls over Vendor Change Management.**

**Condition:** The County's internal controls over vendor change management were not adequately designed or effectively implemented to prevent fraudulent payments to external parties.

**Status:** Corrective action has been taken.

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**2023-003 - Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Condition:** Our audit procedures identified the following errors in the Schedule of Expenditures of Federal Awards and State Financial Assistance (Schedule):

- Expenditures for one state financial assistance grant was incorrectly reported resulting in a net understatement of total state financial assistance.
- Expenditures for four federal awards grants were incorrectly reported resulting in a net overstatement of total of federal awards.

**Status:** The process for preparing the Schedule did not completely and accurately identify the expenditures of certain grants.

**Corrective Action:** New procedures will be implemented that create an additional level of review to ensure that federal and state expenditures are reported accurately.

**2023-004 – Prior Period Restatement – Revenue Recognition**

**Condition:** During the audit, it was disclosed that the beginning fund balance of the Grants Fund and net position of the Governmental Activities needed to be restated due to revenue that should have been recognized in the previous fiscal year.

**Status:** Corrective action has been taken.

**FINDINGS— FEDERAL AWARD PROGRAMS AUDITS**

There were no federal award program audit findings in the prior year.

**FINDINGS— STATE AWARD PROGRAMS AUDITS**

There were no state award program audit findings in the prior year.

If the oversight organization has questions regarding this schedule, please call:

Lindsey Barwick, Accounting Manager Hardee County Clerk of Courts
(863)773-4174
Or
Doug Baber, Assistant County Manager Hardee County Board of County Commissioners
(863)773-9430
Or
Lorie Ayers, General Services Director Hardee County Board of County Commissioners
(863)773-3199

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# HARDEE COUNTY, FLORIDA

## FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

## YEAR ENDED SEPTEMBER 30, 2024



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# INDEPENDENT AUDITORS' REPORT

Honorable Board of County Commissioners
Hardee County, Florida

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hardee County, Florida (the County), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Transportation Trust Fund, Fire Control Fund, Grants Fund, and Economic Development Authority Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Hardee County Industrial Development Authority (the Authority), which represent 100%, of the assets, net position, and revenues of the discretely presented component unit as of September 30, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Authority, is based solely on the report of the other auditors.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Required Supplementary Information***

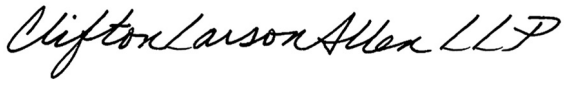
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, information on other postemployment benefits, and information on pension benefits be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and Chapter 10.550*, Local Government Entity Audits*, Rules of the Auditor General of the State of Florida, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS by us and other auditors. In our opinion, the combining and individual fund financial statements and schedules and schedule of expenditures of federal awards and state financial assistance 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 June 30, 2025, on our consideration of the County'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 County's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Sebring, Florida
June 30, 2025

Hardee County Management hereby provides a narrative overview and analysis of Hardee County, Florida's (the County) financial activities for fiscal year ended September 30, 2024. This report provides comparative data for fiscal years 2024 and 2023.

## Financial Highlights

Significant financial highlights for fiscal year 2024 are as follows:

- Total assets and deferred outflows of resources of the County exceeded total liabilities and deferred inflows of resources by $80.68 million. Of this amount, $75.61 million was invested in capital assets, net of related debt; $15.93 million was restricted for various purposes; and unrestricted net deficit was $10.86 million.
- The total net position was $8.79 million more than the previous year's net position.
- The County's total liabilities increased by $10.22 million or 21.77% from the previous year.
- As of September 30, 2024, the combined total governmental funds' fund balance reflected a balance of $39.09 million, an increase of 16.12% from the previous year.
- The County's total unassigned fund balance was $18.74 million.

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The statements include the statement of net position and the statement of activities.

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the four 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.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both the statement of net position and the statement of activities distinguish between the functions that are supported by governmental activities and business-type activities. Governmental activities are primarily supported by property taxes, charges for services, fuel taxes, sales taxes, and grants. Business-type activities are supported by charges to the users of those activities, such as water and sewer service charges, and landfill tipping fees. The governmental activities of the County include general government, public safety, transportation, human services, culture and recreation, physical environment, and economic environment. The business-type activities of the County include water, wastewater, and solid waste.

The government-wide financial statements are listed in the table of contents.

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure compliance with finance-related legal requirements. Fund financial statements present financial information for governmental funds, proprietary funds, and fiduciary funds.

The ***Governmental Fund Financial Statements*** provide information on the current assets, deferred inflows of resources, and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources. Governmental funds are used to account for the same functions as reported in the governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Hardee County has 20 governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Transportation Trust Fund, Fire Control Fund, Grants Fund, Emergency Disaster Fund, and Economic Development Authority Fund. Data from the other governmental special revenue funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental special revenue funds is provided in the form of combining statements within the report. To demonstrate compliance with the Board of County Commissioners' adopted budget, a budgetary comparison statement has been provided for the General Fund and other major governmental special revenue funds.

The basic governmental fund financial statements are listed in the table of contents.

The ***Proprietary Funds Financial Statements*** provide information on all assets and liabilities of the funds, changes in the economic resources (revenues and expenses), and total economic resources. An enterprise fund is a type of proprietary fund. The County maintains three enterprise funds to account for its water, wastewater, and solid waste operations. Proprietary funds provide the same type of information as the government-wide financial statements for business-type activities, only in more detail.

The basic proprietary fund financial statements are listed in the table of contents.

The ***Fiduciary Funds Financial Statements*** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary funds financial statement are listed in the table of contents.

## Notes to the Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. Those notes to the financial statements are listed in the table of contents.

## Government-Wide Financial Analysis

As noted earlier, net position may serve as a useful indicator of a government's financial position. In our case, the County's total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $80.68 million at the close of the most recent fiscal year. The following schedule provides a summary of assets, liabilities, and net position of the County.

## Hardee County's Net Position

The largest portion of the County's net position (94.94%) reflects its investment in capital assets, (e.g., land, buildings and improvements, machinery and equipment, infrastructure, and right-to-use leased equipment) less any related debt used to acquire those assets that remain outstanding. These assets are used to provide services to citizens and 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.

Overall, the County's net position increased by $8.79 million.

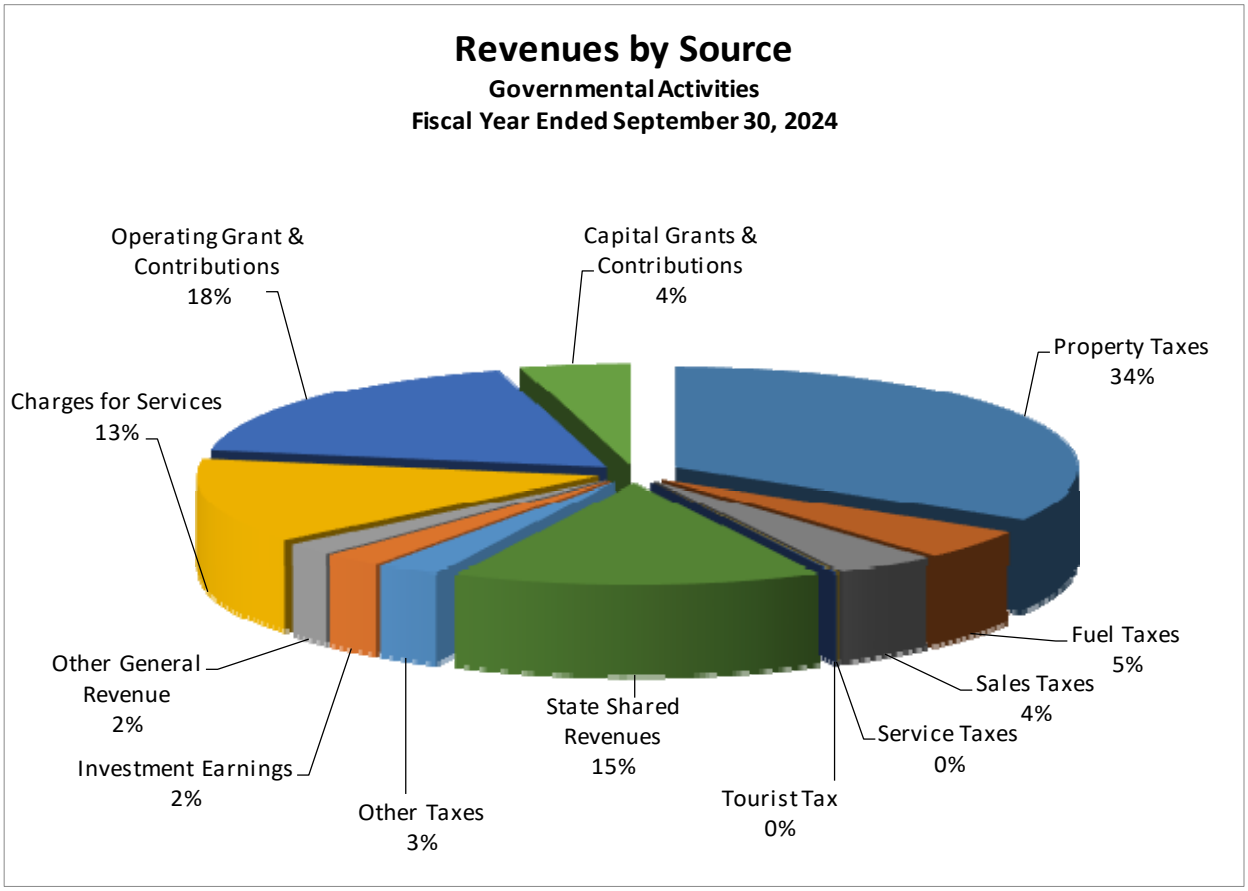
### Hardee County's Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | FY 2023 | FY 2024 | FY 2023 | FY 2024 | FY 2023 | FY 2024 |
| **Assets:** | | | | | | |
| Current and Other Assets | $ 37,957,820 | $ 50,427,214 | $ 5,732,646 | $ 4,988,886 | $ 43,690,466 | $ 55,416,100 |
| Capital Assets | 51,683,424 | 59,808,011 | 18,627,584 | 19,079,213 | 70,311,008 | 78,887,224 |
| Total Assets | 89,641,244 | 110,235,225 | 24,360,230 | 24,068,099 | 114,001,474 | 134,303,324 |
| **Deferred Outflows of Resources** | 7,872,485 | 8,528,130 | 208,759 | 245,268 | 8,081,244 | 8,773,398 |
| **Liabilities:** | | | | | | |
| Current Liabilities | 2,733,811 | 9,490,805 | 447,915 | 585,080 | 3,181,726 | 10,075,885 |
| Noncurrent Liabilities | 34,755,383 | 38,892,033 | 9,007,962 | 8,195,650 | 43,763,345 | 47,087,683 |
| Total Liabilities | 37,489,194 | 48,382,838 | 9,455,877 | 8,780,730 | 46,945,071 | 57,163,568 |
| **Deferred Inflows of Resources** | 3,124,733 | 5,060,307 | 119,713 | 169,917 | 3,244,446 | 5,230,224 |
| **Net Position:** | | | | | | |
| Net Investment in Capital Assets | 51,292,098 | 58,329,010 | 16,461,758 | 17,283,814 | 67,753,856 | 75,612,824 |
| Restricted | 16,732,828 | 15,934,473 | - | - | 16,732,828 | 15,934,473 |
| Unrestricted | (11,125,124) | (8,943,273) | (1,468,359) | (1,921,094) | (12,593,483) | (10,864,367) |
| Total Net Position | $ 56,899,802 | $ 65,320,210 | $ 14,993,399 | $ 15,362,720 | $ 71,893,201 | $ 80,682,930 |

## Hardee County's Changes in Net Position

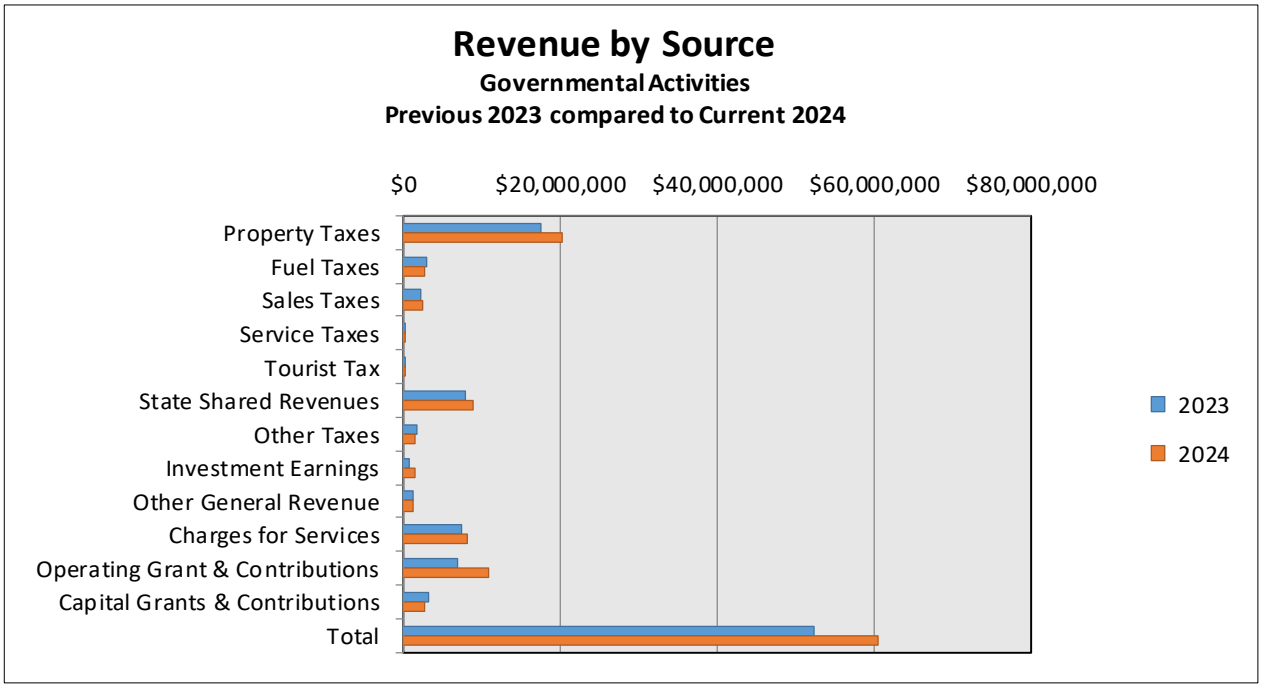
| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | FY 2023 | FY 2024 | FY 2023 | FY 2024 | FY 2023 | FY 2024 |
| **Revenues:** | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | $ 7,455,620 | $ 8,167,202 | $ 3,758,981 | $ 3,562,288 | $ 11,214,601 | $ 11,729,490 |
| Operating Grants and Contributions | 7,037,857 | 10,885,720 | 109,624 | 109,820 | 7,147,481 | 10,995,540 |
| Capital Grants and Contributions | 3,324,844 | 2,641,522 | 316,181 | 871,724 | 3,641,025 | 3,513,246 |
| General Revenues: | | | | | | |
| Property Taxes | 17,680,730 | 20,366,707 | - | - | 17,680,730 | 20,366,707 |
| Other Taxes | 7,039,916 | 6,908,348 | - | - | 7,039,916 | 6,908,348 |
| State Shared Revenue | 7,948,113 | 9,018,004 | - | - | 7,948,113 | 9,018,004 |
| Other | 2,527,052 | 7,933,364 | 110,552 | 197,741 | 2,637,604 | 8,131,105 |
| Total Revenues | 53,014,132 | 65,920,867 | 4,295,338 | 4,741,573 | 57,309,470 | 70,662,440 |
| **Expenses:** | | | | | | |
| General Government | 12,658,906 | 18,686,292 | - | - | 12,658,906 | 18,686,292 |
| Public Safety | 31,022,298 | 23,934,828 | - | - | 31,022,298 | 23,934,828 |
| Physical Environment | 645,810 | 441,060 | - | - | 645,810 | 441,060 |
| Transportation | 7,312,633 | 6,618,996 | - | - | 7,312,633 | 6,618,996 |
| Economic Environment | 2,157,737 | 4,563,142 | - | - | 2,157,737 | 4,563,142 |
| Human Services | 887,830 | 976,288 | - | - | 887,830 | 976,288 |
| Culture and Recreation | 2,469,094 | 2,442,786 | - | - | 2,469,094 | 2,442,786 |
| Debt Service: | | | | | | |
| Interest on Long-Term Debt | 18,197 | 13,238 | - | - | 18,197 | 13,238 |
| Solid Waste | - | - | 3,105,805 | 2,303,073 | 3,105,805 | 2,303,073 |
| Wauchula Hills Wastewater | - | - | 1,855,434 | 1,768,655 | 1,855,434 | 1,768,655 |
| Vandolah Wastewater | - | - | 154,070 | 124,353 | 154,070 | 124,353 |
| Total Expenses | 57,172,505 | 57,676,630 | 5,115,309 | 4,196,081 | 62,287,814 | 61,872,711 |
| **Change in Net Position Before Transfers** | (4,158,373) | 8,244,237 | (819,971) | 545,492 | (4,978,344) | 8,789,729 |
| Transfers | 60,688 | 176,171 | (60,688) | (176,171) | - | - |
| **Change in Net Position** | (4,097,685) | 8,420,408 | (880,659) | 369,321 | (4,978,344) | 8,789,729 |
| Net Position - Beginning of Year, as Previously Reported | 60,963,320 | 56,899,802 | 15,874,058 | 14,993,399 | 76,837,378 | 71,893,201 |
| Restatement | 34,167 | - | - | - | 34,167 | - |
| Net Position - Beginning of Year, as Restated | 60,997,487 | 56,899,802 | 15,874,058 | 14,993,399 | 76,871,545 | 71,893,201 |
| **Net Position - End of Year** | $ 56,899,802 | $ 65,320,210 | $ 14,993,399 | $ 15,362,720 | $ 71,893,201 | $ 80,682,930 |

The following chart depicts revenues of the governmental activities for the year.

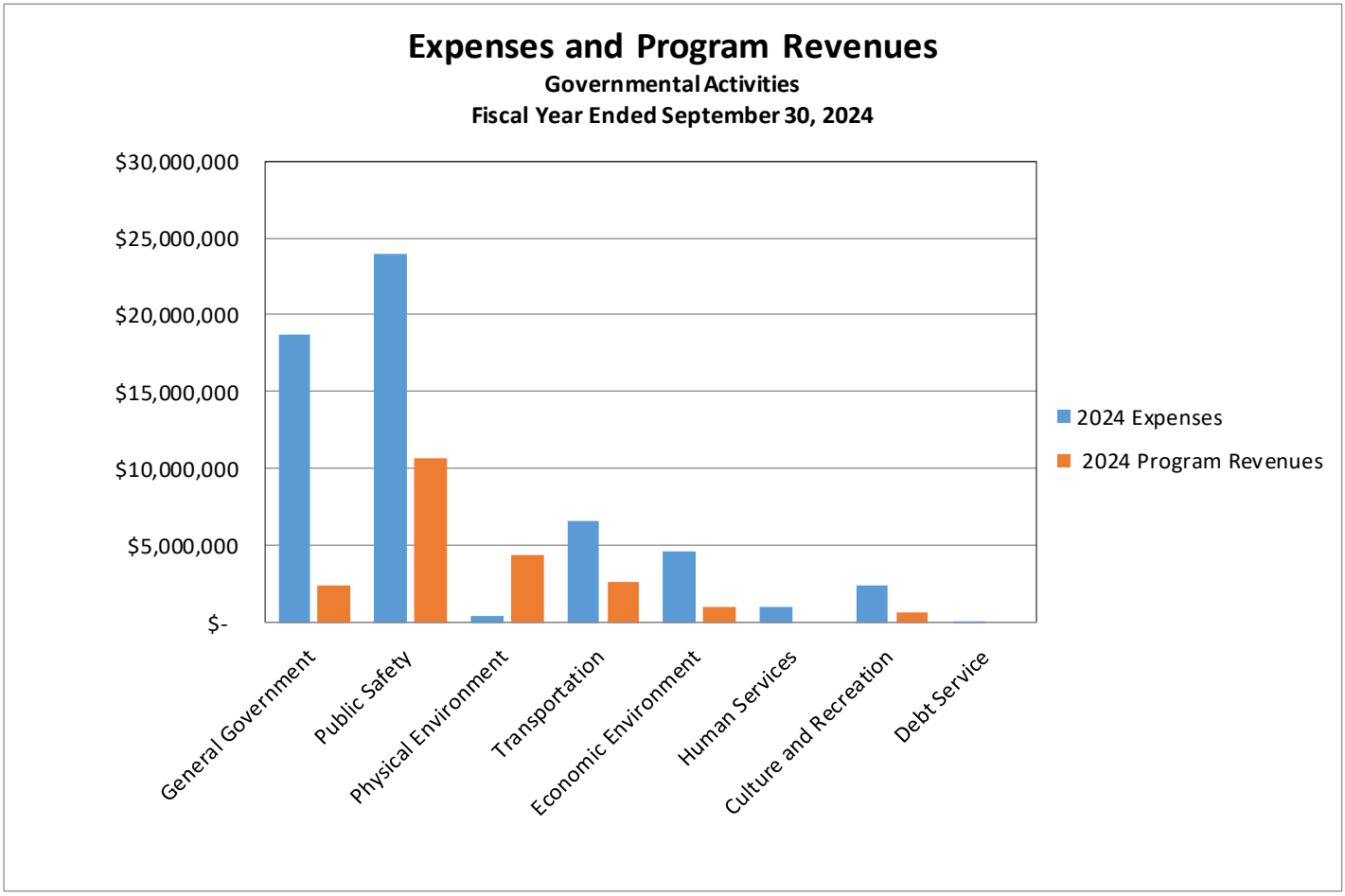



(Any amounts shown as 0% are less than 0.5% of the total revenues.)

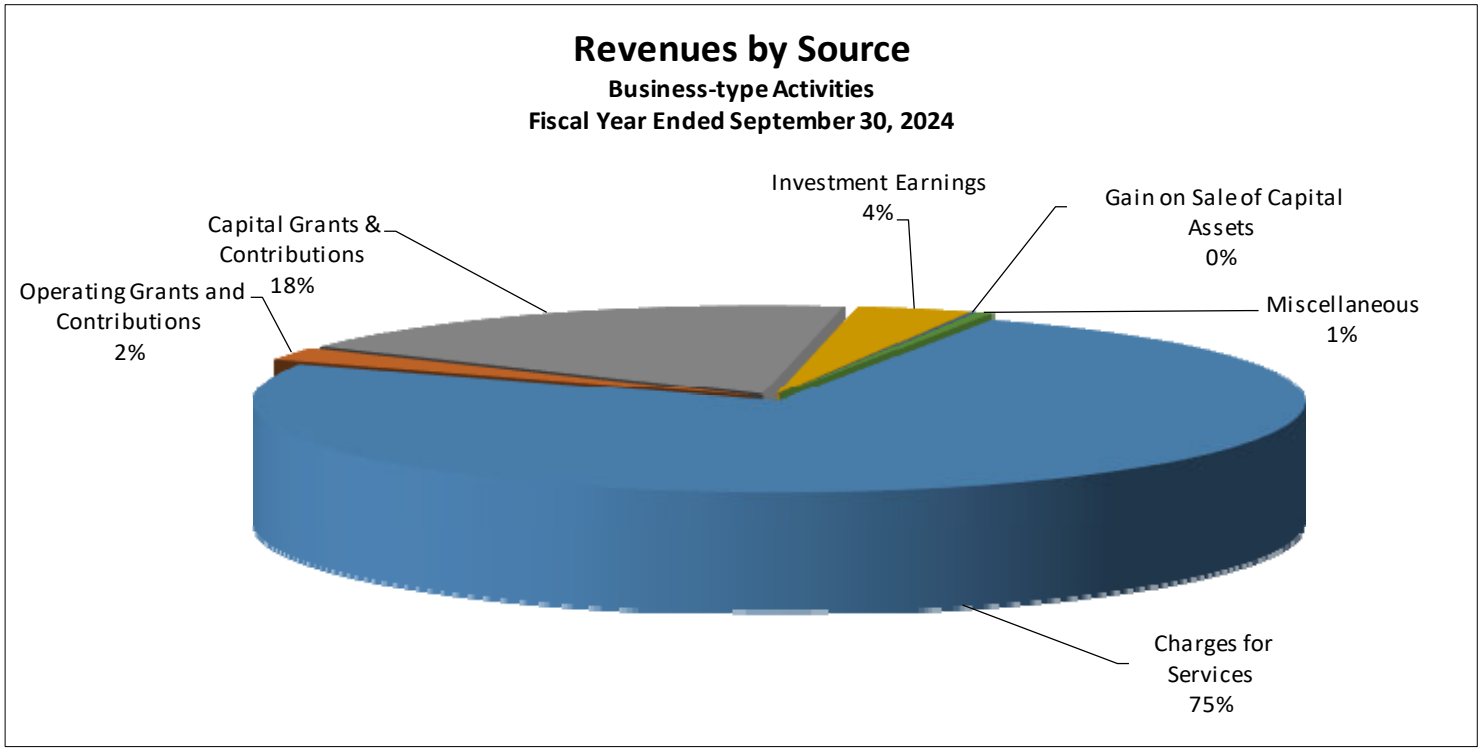
The following chart depicts the major revenue sources as a comparison of fiscal year revenues.


Revenue by Source
Governmental Activities
Previous 2023 compared to Current 2024
$0
$20,000,000
$40,000,000
$60,000,000
$80,000,000
Property Taxes
Fuel Taxes
Sales Taxes
Service Taxes
Tourist Tax
State Shared Revenues
Other Taxes
Investment Earnings
Other General Revenue
Charges for Services
Operating Grant & Contributions
Capital Grants & Contributions
Total
2023
2024

The following chart depicts governmental activity expenses compared to program revenue (e.g., charges for services, operating grants, and contributions), which funded those activities for the fiscal year; the amounts not funded by program revenues were funded by general revenues (e.g., property taxes, state shared revenue, etc.).

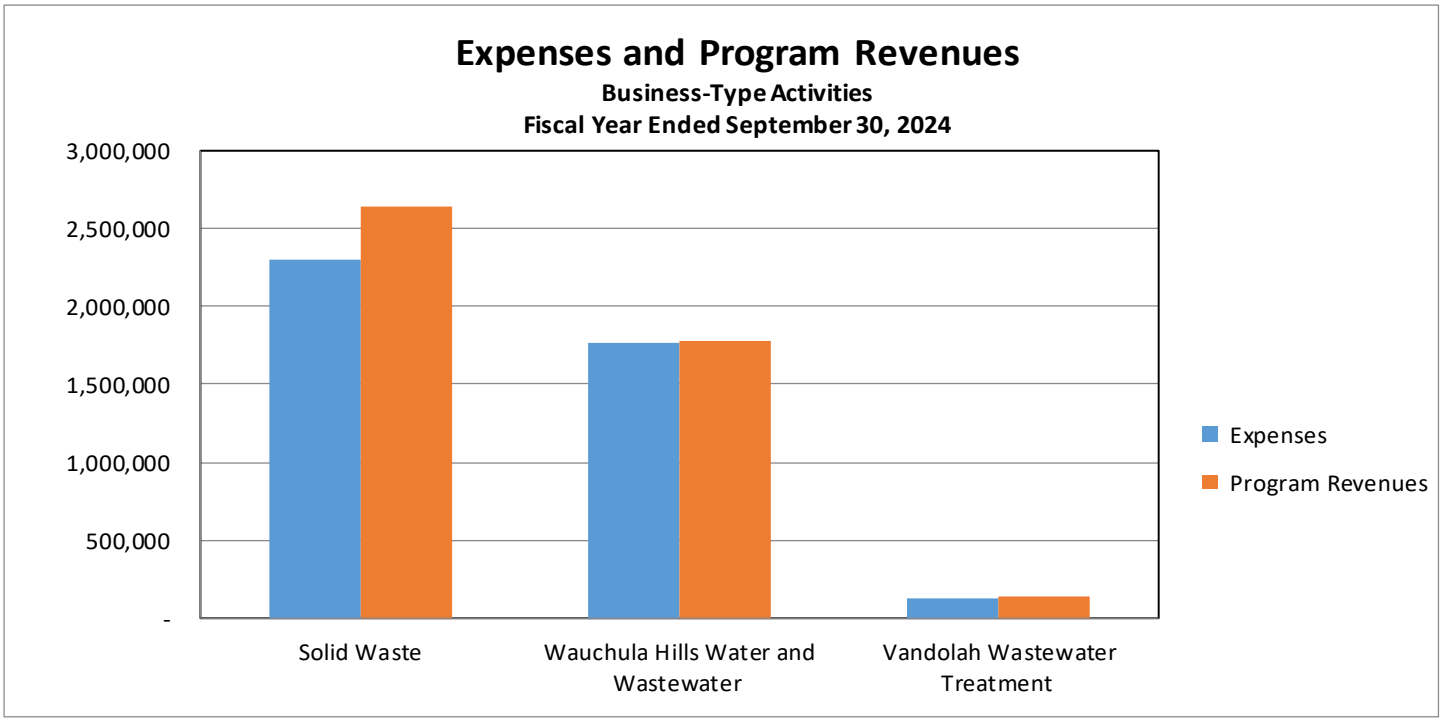


The following chart depicts revenues of the business-type activities for the year:




(Any amounts shown as 0% are less than 0.5% of the total revenues.)

The following chart depicts business-type activities expenses compared to program revenue (e.g., charges for services, operating grants and contributions, capital grants and contributions, etc.), which funded those activities for the fiscal year.


Expenses and Program Revenues
Business-Type Activities
Fiscal Year Ended September 30, 2024
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
Solid Waste
Wauchula Hills Water and Wastewater
Vandolah Wastewater Treatment
Expenses
Program Revenues

An analysis of the County's "Changes in Net Position" reflects that the overall revenues have increased by $13.35 million. Further analysis shows that the overall increase is attributed to a $446 thousand increase in business-type activities and a $12.90 million increase in governmental type activities. Major factors contributing to the increased revenues in the governmental type activities are as follows:

- A $3.85 million increase in operating grants and contributions related to public safety and physical environment funded projects.
- A $2.69 million increase in property taxes related to the increase in property valuations.
- A $5.2 million increase in mining contributions related to the increase in funds received from Mosaic that is passed through to the Industrial Development Authority (IDA).

The changes in revenues in the business-type activities are as follows:

- A $556 thousand increase in capital grants and contributions primarily related to water and wastewater funded projects.

County expenses illustrate an overall decrease of $415 thousand. The overall decrease was due to an increase in governmental activities of $504 thousand and an offsetting decrease in the business-type activities of $919 thousand. The increase of the government type activities expenses is due to the following activities below:

- A $7.09 million decrease in public safety due to a decrease to Hurricane Ian debris and repair expenditures, and $2.34 million net effect of pension related changes.
- A $6.03 million increase general government due to an increase in awarded grants resulting in an increase in related expenditures.
- A $964 thousand decrease in transportation due to a reduction in hurricane recovery activity.
- A $2.41 million increase in economic environment primarily due to the EDA's increase in grant awards for economic development projects.

The decrease in expenses of the business-type activities was reflective of the following:

- A $803 thousand decrease in Solid Waste due to decrease in closure and post-closure recognized costs.

**Financial Analysis of the Government's Funds**

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

## Governmental Funds

The focus of Hardee County's governmental funds is to provide information on near-term inflows, outflows, and balances of accessible resources. Such information is useful in assessing the County's financing requirements; in particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $39.09 million. Approximately $4.85 million of the fund balance is restricted within the General Fund, $4.63 million within the Transportation Fund, $1.05 million within the Grants Fund, $5.93 million within the Economic Development Authority Fund, and $2.13 million is restricted within the nonmajor governmental funds. Committed fund balances were $520 thousand within the Fire Control Fund and $621 thousand within the nonmajor governmental funds. At the end of the current fiscal year, the unassigned fund balance of the General Fund was $17.48 million, which represents 45% of the total fund balance for all governmental funds. Unassigned fund balances are those dollars which are available for spending at the government's discretion. As a measure of the General Fund's liquidity, General Fund unassigned balance represents 42% of the total general fund expenditures.

## Proprietary Funds

Hardee County's proprietary funds provide the same type of information found in the government-wide business-type activities financial statements, but in more detail. Net position of the Solid Waste Fund increased by $427 thousand and Wauchula Hills Water/Wastewater Treatment Fund increased by $57 thousand.

## Budgetary Highlights

Budget and actual comparison schedules are provided in the Basic Financial Statements for the General fund and all major special revenue funds. Budget and actual comparison schedules are also provided in the combining and individual fund statements and schedules for all nonmajor funds with annually appropriated budgets. The budget and actual comparison schedules show the original adopted budgets, the final revised budget, actual results, and variance between the final budget and actual results for the general and major special revenue funds. After the original budget is approved, it may be revised for a variety of reasons such as unforeseen circumstances, new bond or loan proceeds, new grant awards, or other unanticipated revenues.

The difference between the original and final amended budget for the General Fund was a $8.57 million increase and included the following:

- The most significant impact to the changes in the budget was an increase in general government of $5.56 million primarily due to Hurricane Ian disaster relief and recovery activities.
- Capital outlay also increased by $1.12 million due to additional capital asset projects approved during the fiscal year.

Total revenues were $1.80 million under budget. This was primarily due to federal and state grant revenues that were budgeted by not able to be recognized during the year.

Total expenditures were $5.97 million under budget. This was primarily due to Public Safety and Capital Outlay expenditures being under budget for disaster recovery and capital projects, respectively, not completed during the fiscal year.

## Capital Assets

The County's investments in capital assets for its governmental and business-type activities as of September 30, 2024 were $78.89 million (net of accumulated depreciation).

### Hardee County's Capital Assets
### (Net of Depreciation)

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | FY 2023 | FY 2024 | FY 2023 | FY 2024 | FY 2023 | FY 2024 |
| Land | $ 3,691,552 | $ 3,691,552 | $ 962,625 | $ 962,625 | $ 4,654,177 | $ 4,654,177 |
| Construction in Progress | 1,775,398 | 6,848,073 | 413,577 | 1,234,890 | 2,188,975 | 8,082,963 |
| Buildings and Improvements | 11,809,824 | 14,234,915 | 7,229,142 | 7,736,853 | 19,038,966 | 21,971,768 |
| Machinery and Equipment | 7,356,516 | 7,716,180 | 1,731,696 | 1,711,884 | 9,088,212 | 9,428,064 |
| Infrastructure | 26,941,816 | 26,639,557 | 8,289,997 | 7,424,201 | 35,231,813 | 34,063,758 |
| Right-to-Use Leased Equipment | 44,662 | 74,345 | 547 | 8,760 | 45,209 | 83,105 |
| Subscription-Based Information Technology Arrangements | 63,656 | 603,389 | - | - | 63,656 | 603,389 |
| Total Capital Assets | $ 51,683,424 | $ 59,808,011 | $ 18,627,584 | $ 19,079,213 | $ 70,311,008 | $ 78,887,224 |

Additional information on the County's capital assets can be found in Note 6 to the financial statements.

## Debt Management

As of September 30, 2024, the County had total long-term liabilities outstanding of $47.09 million. Of this amount, $6.58 million is notes payable, $97 thousand is financed purchases, $83 thousand is leases, $316 thousand is SBITAs, $2.06 million is compensated absences, $5.57 million is landfill closure and post closure obligations, $29.38 million is net pension liability, and other postemployment benefits (OPEB) obligations consisted of $3.01 million.

### Hardee County's Long-Term Liabilities

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | FY 2023 | FY 2024 | FY 2023 | FY 2024 | FY 2023 | FY 2024 |
| Notes Payable | $ - | $ 4,846,343 | $ 2,080,000 | $ 1,730,000 | $ 2,080,000 | $ 6,576,343 |
| Finance Purchases | 253,803 | 97,418 | - | - | 253,803 | 97,418 |
| Leases | 46,481 | 74,523 | 566 | 8,284 | 47,047 | 82,807 |
| SBITAs | 60,957 | 315,581 | - | - | 60,957 | 315,581 |
| Compensated Absences | 1,176,382 | 2,054,924 | 5,287 | 5,287 | 1,181,669 | 2,060,211 |
| Landfill Closure/Post Closure | - | - | 5,972,215 | 5,565,670 | 5,972,215 | 5,565,670 |
| Net Pension Liability | 31,149,525 | 28,628,041 | 836,447 | 752,818 | 31,985,972 | 29,380,859 |
| OPEB Obligations | 2,068,235 | 2,875,203 | 113,447 | 133,591 | 2,181,682 | 3,008,794 |
| Total | $ 34,755,383 | $ 38,892,033 | $ 9,007,962 | $ 8,195,650 | $ 43,763,345 | $ 47,087,683 |

Additional information on Hardee County's long-term debt can be found in Notes 7,10, 11, 12 and 14 of this report.

## Economic Factors and Next Year's Budgets and Rates

Local, national, and international economic factors influence the County's revenues in a variety of ways. Positive economic growth correlates with increased revenues from property taxes, sales taxes, fuel taxes, charges for services, and state revenue sharing, as well as state and federal grants. Economic growth may be measured by a variety of indicators such as employment growth, employment diversity, unemployment rate, new construction and assessed values, diversity of the property tax base, and Enterprise Fund revenue and net position growth.

The following factors were considered when the fiscal year 25 budget was prepared:

- Taxable property values in Hardee County increased from fiscal year 2024 at $2,387,051,778 to $2,654,202,401 for fiscal year 2025. This was an increase in taxable assessed values of over 11 percent, resulting in an estimated $2 million in additional revenue.
- The property tax millage rate was reduced to 8.3950 mills in 2025.
- Hardee County had a 5.2 percent unemployment rate in September 2024, as reported by the Florida Department of Commerce, Bureau of Workforce Statistics and Economic Research and CareerSource Heartland.
- Increased costs in employee benefits as well as correcting compression issues, COLA and potential for merit increases, resulted in an 18 percent personnel increase in the County's fiscal year 2024-2025 budget.
- Hurricane Ian, a strong category 4 hurricane, impacted Hardee County on September 28, 2022. Additionally, while still recovering from the storm of 2022, Hardee County was affected by Hurricane Milton on October 9, 2024. In FY24, the County received FEMA reimbursements and was able to reimburse general fund over $3 million leaving a balance of $2.9 million still awaiting reimbursement. The County will continue hurricane mitigation expenses in the 2025 budget.
- Utility rate study revealed that the rates for Vandolah and Wauchula Hills were insufficient to cover the operating costs. After the necessary notifications, the utility fees were increased in an effort to cover the deficiency.
- Hardee County has identified the need for capital improvements and was awarded several capital improvement grants that will be reflected in FY25 budget; including the Emergency Operations Center, Hardee County Sheriff Office Construction Project, First Station 1, two Communications Towers, WIFI for the County Parks, and Infrastructure improvements at Pioneer Park.

With the previous factors considered, Hardee County's budgeted revenue and expenditures for fiscal year ending September 30, 2025 are $146,496,152. The total budget for the prior fiscal year was $112,163,064.

**Requests for Information**

This financial report is designed to provide a general overview of Hardee County's finances. Questions concerning budgets, long-term financial planning, future debt issuances, or questions related to the management of the County operations should be addressed to the County Manager at:

County Commissioners Office
412 West Orange St., Rm. 103
Wauchula, FL 33873

If you have questions concerning the Basic Financial Statements or other accounting information in this report, please contact the Clerk of Courts at:

Clerk of Courts
P. O. Drawer 1749
Wauchula, FL 33873

# HARDEE COUNTY, FLORIDA
# STATEMENT OF NET POSITION
# SEPTEMBER 30, 2024

| | Primary Government | | | Component Unit |
|---|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Total | Industrial Development Authority |
| **ASSETS** | | | | |
| Cash and Cash Equivalents | $ 36,530,609 | $ 3,346,349 | $ 39,876,958 | $ 15,983,166 |
| Investments | - | - | - | 9,670,075 |
| Deposits Held by Others | 10,068 | 3,596 | 13,664 | - |
| Accounts Receivable, Net | 1,088,640 | 261,737 | 1,350,377 | 11,596,541 |
| Note Receivable | - | - | - | 77,732 |
| Lease Receivable | 12,145 | - | 12,145 | - |
| Internal Balances | (1,023) | 1,023 | - | - |
| Due from Other Governmental Agencies | 7,495,827 | 100,977 | 7,596,804 | 127,070 |
| Prepaid Items | 70,225 | 19,031 | 89,256 | 178,201 |
| Inventory - Supplies | 320,105 | - | 320,105 | - |
| Inventory - Property Held for Resale | - | - | - | 1,288,358 |
| Restricted Assets: | | | | |
| Cash and Cash Equivalents | 4,900,618 | 1,256,173 | 6,156,791 | - |
| Capital Assets, Not Being Depreciated/Amortized | 10,539,625 | 2,197,515 | 12,737,140 | 15,419,811 |
| Capital Assets, Net of Accumulated Depreciation/ Amortization | 49,268,386 | 16,881,698 | 66,150,084 | 14,947,745 |
| Total Assets | 110,235,225 | 24,068,099 | 134,303,324 | 69,288,699 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| Pension Related Items | 7,748,270 | 209,033 | 7,957,303 | - |
| Other Postemployment Benefits Related Items | 779,860 | 36,235 | 816,095 | - |
| Total Deferred Outflows of Resources | 8,528,130 | 245,268 | 8,773,398 | - |
| **LIABILITIES** | | | | |
| Accounts Payable and Accrued Liabilities | 4,156,642 | 381,177 | 4,537,819 | 1,372,076 |
| Due to Other Governmental Agencies | 1,629,164 | 2,547 | 1,631,711 | - |
| Deposits | - | 62,595 | 62,595 | - |
| Unearned Revenue | 3,704,999 | 138,761 | 3,843,760 | 1,250 |
| Noncurrent Liabilities: | | | | |
| Due Within One Year | 1,185,852 | 461,095 | 1,646,947 | - |
| Due in More Than One Year | 6,202,937 | 6,848,146 | 13,051,083 | - |
| Net Pension Liability | 28,628,041 | 752,818 | 29,380,859 | - |
| Total Other Postemployment Benefits Liability | 2,875,203 | 133,591 | 3,008,794 | - |
| Total Liabilities | 48,382,838 | 8,780,730 | 57,163,568 | 1,373,326 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Lease Related Items | 11,548 | - | 11,548 | 10,502,804 |
| Pension Related Items | 4,574,115 | 147,863 | 4,721,978 | - |
| Other Postemployment Benefits Related Items | 474,644 | 22,054 | 496,698 | - |
| Total Deferred Inflows of Resources | 5,060,307 | 169,917 | 5,230,224 | 10,502,804 |
| **NET POSITION** | | | | |
| Net Investment in Capital Assets | 58,329,010 | 17,283,814 | 75,612,824 | 30,367,556 |
| Restricted for: | | | | |
| Court Innovations | 531,357 | - | 531,357 | - |
| Court Technology | 11,104 | - | 11,104 | - |
| E-911 | 683,191 | - | 683,191 | - |
| Economic Development | 5,933,611 | - | 5,933,611 | 25,030,481 |
| Grants | 2,532,745 | - | 2,532,745 | - |
| Inmate Welfare | 148,583 | - | 148,583 | - |
| Public Safety | 434,679 | - | 434,679 | - |
| Official Records | 189,837 | - | 189,837 | - |
| Tourist Development | 400,970 | - | 400,970 | - |
| Transportation | 5,068,396 | - | 5,068,396 | - |
| Total Restricted | 15,934,473 | - | 15,934,473 | 25,030,481 |
| Unrestricted (Deficit) | (8,943,273) | (1,921,094) | (10,864,367) | 2,014,532 |
| Total Net Position | $ 65,320,210 | $ 15,362,720 | $ 80,682,930 | $ 57,412,569 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF ACTIVITIES
# YEAR ENDED SEPTEMBER 30, 2024

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net Revenue (Expense) and Changes in Net Position: Primary Government: Governmental Activities | Primary Government: Business-Type Activities | Primary Government: Total | Component Unit: Industrial Development Authority |
|---|---|---|---|---|---|---|---|---|
| **PRIMARY GOVERNMENT** | | | | | | | | |
| Governmental Activities: | | | | | | | | |
| General Government | $ 18,686,292 | $ 1,802,867 | $ 569,594 | $ - | $ (16,313,831) | $ - | $ (16,313,831) | $ - |
| Public Safety | 23,934,828 | 5,085,460 | 5,573,167 | 32,254 | (13,243,947) | - | (13,243,947) | - |
| Physical Environment | 441,060 | 706,075 | 3,727,745 | - | 3,992,760 | - | 3,992,760 | - |
| Transportation | 6,618,996 | 83,616 | - | 2,500,133 | (4,035,247) | - | (4,035,247) | - |
| Economic Environment | 4,563,142 | - | 970,798 | - | (3,592,344) | - | (3,592,344) | - |
| Human Services | 976,288 | - | - | - | (976,288) | - | (976,288) | - |
| Culture and Recreation | 2,442,786 | 489,184 | 44,416 | 109,135 | (1,800,051) | - | (1,800,051) | - |
| Debt Service: | | | | | | | | |
| Interest and Fiscal Charges | 13,238 | - | - | - | (13,238) | - | (13,238) | - |
| Total Governmental Activities | 57,676,630 | 8,167,202 | 10,885,720 | 2,641,522 | (35,982,186) | - | (35,982,186) | - |
| Business-Type Activities: | | | | | | | | |
| Solid Waste | 2,303,073 | 2,526,390 | 109,820 | - | - | 333,137 | 333,137 | - |
| Wauchula Hills Water and Wastewater | 1,768,655 | 900,879 | - | 871,724 | - | 3,948 | 3,948 | - |
| Vandolah Wastewater Treatment | 124,353 | 135,019 | - | - | - | 10,666 | 10,666 | - |
| Total Business-Type Activities | 4,196,081 | 3,562,288 | 109,820 | 871,724 | - | 347,751 | 347,751 | - |
| Total Primary Government | $ 61,872,711 | $ 11,729,490 | $ 10,995,540 | $ 3,513,246 | (35,982,186) | 347,751 | (35,634,435) | - |
| **COMPONENT UNIT** | | | | | | | | |
| Industrial Development Authority | $ 4,047,742 | $ 1,111,157 | $ - | $ 14,414 | - | - | - | (2,922,171) |
| **GENERAL REVENUES** | | | | | | | | |
| Taxes: | | | | | | | | |
| Property Taxes | | | | | 20,366,707 | - | 20,366,707 | - |
| Fuel Taxes | | | | | 2,827,406 | - | 2,827,406 | - |
| Sales Tax | | | | | 2,412,998 | - | 2,412,998 | - |
| Communication Services Tax | | | | | 40,959 | - | 40,959 | - |
| Tourist Tax | | | | | 57,134 | - | 57,134 | - |
| Other Taxes | | | | | 1,569,851 | - | 1,569,851 | - |
| State Shared Revenues | | | | | 9,018,004 | - | 9,018,004 | - |
| Mosaic Income | | | | | - | - | - | 9,946,764 |
| Investment Earnings | | | | | 1,390,534 | 167,283 | 1,557,817 | 1,240,122 |
| Gain on Sale of Capital Assets | | | | | 116,484 | 6,363 | 122,847 | - |
| Insurance Recoveries | | | | | 142,214 | - | 142,214 | - |
| Mining Contribution | | | | | 5,200,000 | - | 5,200,000 | - |
| Miscellaneous | | | | | 1,084,132 | 24,095 | 1,108,227 | 11,820 |
| Transfers | | | | | 176,171 | (176,171) | - | - |
| Total General Revenues and Transfers | | | | | 44,402,594 | 21,570 | 44,424,164 | 11,198,706 |
| **CHANGES IN NET POSITION** | | | | | 8,420,408 | 369,321 | 8,789,729 | 8,276,535 |
| Net Position - Beginning of Year | | | | | 56,899,802 | 14,993,399 | 71,893,201 | 49,136,034 |
| **NET POSITION - END OF YEAR** | | | | | $ 65,320,210 | $ 15,362,720 | $ 80,682,930 | $ 57,412,569 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# BALANCE SHEET – GOVERNMENTAL FUNDS
# SEPTEMBER 30, 2024

| | Major | | | | | Nonmajor | |
|---|---|---|---|---|---|---|---|
| | General Fund | Transportation Trust Fund | Fire Control Fund | Grants Fund | Economic Development Authority Fund | Other Governmental Funds | Total Governmental Funds |
| **ASSETS** | | | | | | | |
| Cash and Cash Equivalents | $ 13,537,915 | $ 2,839,128 | $ 648,434 | $ 8,056,219 | $ 8,080,776 | $ 3,368,137 | $ 36,530,609 |
| Restricted Cash and Cash Equivalents | 4,900,618 | - | - | - | - | - | 4,900,618 |
| Deposits | 5,753 | 4,315 | - | - | - | - | 10,068 |
| Accounts Receivable, Net | 860,032 | - | 454 | - | - | 228,154 | 1,088,640 |
| Lease Receivable | 12,145 | - | - | - | - | - | 12,145 |
| Due from Other Funds | 2,441,427 | 345 | - | - | - | 134,022 | 2,575,794 |
| Due from Other Governments | 3,719,764 | 2,688,243 | 120,477 | 764,409 | - | 202,934 | 7,495,827 |
| Prepaid Items | 56,853 | - | - | - | - | 13,372 | 70,225 |
| Inventory of Supplies, at Cost | 320,105 | - | - | - | - | - | 320,105 |
| Total Assets | $ 25,854,612 | $ 5,532,031 | $ 769,365 | $ 8,820,628 | $ 8,080,776 | $ 3,946,619 | $ 53,004,031 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# BALANCE SHEET — GOVERNMENTAL FUNDS (CONTINUED)
# SEPTEMBER 30, 2024

| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | Major: General Fund | Major: Transportation Trust Fund | Major: Fire Control Fund | Major: Grants Fund | Major: Economic Development Authority Fund | Nonmajor: Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| **LIABILITIES** | | | | | | | |
| Accounts Payable and Accrued Liabilities | $ 2,241,870 | $ 397,195 | $ 133,791 | $ 1,222,731 | $ - | $ 161,055 | $ 4,156,642 |
| Due to Other Funds | 92,812 | 63,989 | - | 2,378,936 | - | 41,080 | 2,576,817 |
| Due to Other Governments | 47,690 | 2,451 | 1,194 | 32,472 | 881,052 | 664,305 | 1,629,164 |
| Unearned Revenue | - | - | - | 3,645,223 | - | 59,776 | 3,704,999 |
| Total Liabilities | 2,382,372 | 463,635 | 134,985 | 7,279,362 | 881,052 | 926,216 | 12,067,622 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| Lease Related Items | 11,548 | - | - | - | - | - | 11,548 |
| Unavailable Revenue: | | | | | | | |
| Intergovernmental | 254,724 | 431,869 | 114,585 | 491,959 | - | 34,329 | 1,327,466 |
| Emergency Medical Services | 502,977 | - | - | - | - | - | 502,977 |
| Total Deferred Inflows of Resources | 769,249 | 431,869 | 114,585 | 491,959 | - | 34,329 | 1,841,991 |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | 376,958 | - | - | - | - | 13,372 | 390,330 |
| Restricted | 4,846,343 | 4,636,527 | - | 1,049,307 | 5,933,611 | 2,128,300 | 18,594,088 |
| Committed | - | - | 519,795 | - | - | 620,514 | 1,140,309 |
| Assigned | - | - | - | - | 1,266,113 | 229,086 | 1,495,199 |
| Unassigned | 17,479,690 | - | - | - | - | (5,198) | 17,474,492 |
| Total Fund Balances | 22,702,991 | 4,636,527 | 519,795 | 1,049,307 | 7,199,724 | 2,986,074 | 39,094,418 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 25,854,612 | $ 5,532,031 | $ 769,365 | $ 8,820,628 | $ 8,080,776 | $ 3,946,619 | |

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. | 59,808,011 |
| Certain receivables are not available to pay current period expenditures and, therefore, are reported as deferred inflows of resources in the funds. | 1,830,443 |
| Long-term liabilities, including financed purchases, leases, SBITAs, and accrued compensated absences are not due and payable in the current period and, therefore, are not reported in the funds. | (7,388,789) |
| Net pension liability is not due and payable in the current period, therefore, the liabilities and the related deferred outflows and inflows of resources are not reported in the funds. | (25,453,886) |
| Total other postemployment benefits liability is not due and payable in the current period, therefore, the liabilities and the related deferred outflows and inflows of resources are not reported in the funds. | (2,569,987) |
| Net Position of Governmental Activities | $ 65,320,210 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — GOVERNMENTAL FUNDS
## YEAR ENDED SEPTEMBER 30, 2024

| | Major | | | | | Nonmajor | |
|---|---|---|---|---|---|---|---|
| | General Fund | Transportation Trust Fund | Fire Control Fund | Grants Fund | Economic Development Authority Fund | Other Governmental Funds | Total Governmental Funds |
| **REVENUES** | | | | | | | |
| Taxes | $ 22,820,664 | $ 1,517,581 | $ - | $ - | $ - | $ 57,134 | $ 24,395,379 |
| Licenses and Permits | 813,350 | - | - | - | - | - | 813,350 |
| Intergovernmental | 11,359,881 | 5,480,852 | 2,154 | 5,467,582 | 1,569,851 | 941,791 | 24,822,111 |
| Charges for Services | 3,117,121 | 83,616 | 22,735 | - | - | 1,730,077 | 4,953,549 |
| Fines and Forfeitures | 10,378 | - | - | - | - | 273,887 | 284,265 |
| Assessments | - | - | 2,386,351 | - | - | - | 2,386,351 |
| Interest | 673,261 | 104,986 | 43,645 | 200,604 | 286,859 | 79,726 | 1,389,081 |
| Miscellaneous | 5,832,227 | 264,020 | 5,048 | 71,878 | - | 142,992 | 6,316,165 |
| Total Revenues | 44,626,882 | 7,451,055 | 2,459,933 | 5,740,064 | 1,856,710 | 3,225,607 | 65,360,251 |
| **EXPENDITURES** | | | | | | | |
| Current: | | | | | | | |
| General Government | 15,151,811 | - | - | 11,420 | - | 2,244,681 | 17,407,912 |
| Public Safety | 18,764,946 | - | 2,787,312 | 657,232 | - | 267,787 | 22,477,277 |
| Physical Environment | 42,668 | - | - | 81,986 | - | 304,481 | 429,135 |
| Transportation | - | 4,131,038 | - | - | - | - | 4,131,038 |
| Economic Environment | - | - | - | 1,283,182 | 3,273,096 | - | 4,556,278 |
| Human Services | 865,618 | - | - | 87,959 | - | - | 953,577 |
| Culture and Recreation | 1,613,381 | - | - | - | 783,928 | - | 2,397,309 |
| Capital Outlay | 5,314,251 | 3,163,195 | 222,783 | 4,113,600 | - | 159,783 | 12,973,612 |
| Debt Service: | | | | | | | |
| Principal Retirement | 121,122 | 2,599 | 125,854 | - | - | 1,346 | 250,921 |
| Interest | 4,954 | 318 | 7,795 | - | - | 171 | 13,238 |
| Total Expenditures | 41,878,751 | 7,297,150 | 3,143,744 | 6,235,379 | 4,057,024 | 2,978,249 | 65,590,297 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | 2,748,131 | 153,905 | (683,811) | (495,315) | (2,200,314) | 247,358 | (230,046) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Transfers In | 429,021 | 171 | 201,456 | 19,708 | - | 920,011 | 1,570,367 |
| Transfers Out | (888,192) | - | (142,500) | (40,521) | - | (322,983) | (1,394,196) |
| Proceeds from Sale of Capital Assets | - | 116,484 | - | - | - | - | 116,484 |
| Insurance Recoveries | 108,083 | - | 34,131 | - | - | - | 142,214 |
| Issuance of Debt | 4,846,343 | - | - | - | - | - | 4,846,343 |
| Leases | 43,204 | 10,150 | 2,665 | - | - | 5,923 | 61,942 |
| SBITAs | 315,260 | - | - | - | - | - | 315,260 |
| Total Other Financing Sources (Uses) | 4,853,719 | 126,805 | 95,752 | (20,813) | - | 602,951 | 5,658,414 |
| **NET CHANGE IN FUND BALANCES** | 7,601,850 | 280,710 | (588,059) | (516,128) | (2,200,314) | 850,309 | 5,428,368 |
| Fund Balances - Beginning of Year | 15,101,141 | 4,355,817 | 1,107,854 | 1,565,435 | 9,400,038 | 2,135,765 | 33,666,050 |
| **FUND BALANCES - END OF YEAR** | $ 22,702,991 | $ 4,636,527 | $ 519,795 | $ 1,049,307 | $ 7,199,724 | $ 2,986,074 | $ 39,094,418 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY, FLORIDA**
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**
**YEAR ENDED SEPTEMBER 30, 2024**

| | | |
|---|---|---|
| Net Change in Fund Balances - Total Governmental Funds | $ | 5,428,368 |
| 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 or amortization expense. This is the amount by which capital outlay exceeded depreciation and amortization in the current period. | | 8,124,587 |
| Long-term liabilities are reported in the statement of net position but not in the governmental funds because they are not due and payable in the current period. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | | (5,851,166) |
| Some revenues reported in the statement of activities will not be collected for several months after the fiscal year-end and, therefore, are not reported as revenues in governmental funds. | | 301,918 |
| Changes in net pension liability and related pension amounts reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. | | 462,139 |
| Changes in total other postemployment benefits (OPEB) liability and related OPEB amounts reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. | | (45,438) |
| Change in Net Position of Governmental Activities | $ | 8,420,408 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — GENERAL FUND
## YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Taxes | $ 23,461,056 | $ 23,461,056 | $ 22,820,664 | $ (640,392) |
| Licenses and Permits | 459,150 | 459,150 | 813,350 | 354,200 |
| Intergovernmental | 12,143,423 | 12,750,203 | 11,359,881 | (1,390,322) |
| Charges for Services | 1,846,249 | 3,367,352 | 3,117,121 | (250,231) |
| Fines and Forfeitures | 5,700 | 14,700 | 10,378 | (4,322) |
| Interest | 10,100 | 22,100 | 673,261 | 651,161 |
| Net Change in Fair Value of Investments | 22,100 | 99,950 | - | (99,950) |
| Miscellaneous | 32,364 | 6,248,268 | 5,832,227 | (416,041) |
| Total Revenues | 37,980,142 | 46,422,779 | 44,626,882 | (1,795,897) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | 10,562,204 | 16,118,439 | 15,151,811 | 966,628 |
| Public Safety | 18,660,008 | 20,554,392 | 18,764,946 | 1,789,446 |
| Physical Environment | 53,409 | 55,053 | 42,668 | 12,385 |
| Human Services | 876,397 | 867,654 | 865,618 | 2,036 |
| Culture and Recreation | 1,820,374 | 1,829,618 | 1,613,381 | 216,237 |
| Capital Outlay | 7,268,746 | 8,390,821 | 5,314,251 | 3,076,570 |
| Debt Service: | | | | |
| Principal Retirement | 33,907 | 33,907 | 121,122 | (87,215) |
| Interest | 1,140 | 1,140 | 4,954 | (3,814) |
| Other Expenditures | 8,598,297 | 9,436,224 | - | 9,436,224 |
| Total Expenditures | 47,874,482 | 57,287,248 | 41,878,751 | 15,408,497 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (9,894,340) | (10,864,469) | 2,748,131 | 13,612,600 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 638,434 | 365,800 | 429,021 | 63,221 |
| Transfers Out | (779,675) | (1,749,614) | (888,192) | 861,422 |
| Insurance Recoveries | - | 108,083 | 108,083 | - |
| Debt Issuance | - | - | 4,846,343 | 4,846,343 |
| Lease Issuance | - | - | 43,204 | 43,204 |
| SBITA Issuance | - | - | 315,260 | 315,260 |
| Total Other Financing Sources (Uses) | (141,241) | (1,275,731) | 4,853,719 | 924,643 |
| **NET CHANGE IN FUND BALANCES** | (10,035,581) | (12,140,200) | 7,601,850 | 19,742,050 |
| Fund Balances - Beginning of Year | 10,035,581 | 12,140,200 | 15,101,141 | 2,960,941 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 22,702,991 | $ 22,702,991 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY, FLORIDA**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — TRANSPORTATION TRUST FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Taxes | $ 1,595,000 | $ 1,595,000 | $ 1,517,581 | $ (77,419) |
| Intergovernmental | 14,422,985 | 14,666,595 | 5,480,852 | (9,185,743) |
| Charges for Services | 64,000 | 64,000 | 83,616 | 19,616 |
| Interest | 5,000 | 5,000 | 104,986 | 99,986 |
| Miscellaneous | 216,600 | 216,600 | 264,020 | 47,420 |
| Total Revenues | 16,303,585 | 16,547,195 | 7,451,055 | (9,096,140) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Transportation | 5,031,845 | 5,029,036 | 4,131,038 | 897,998 |
| Capital Outlay | 12,628,885 | 13,092,704 | 3,163,195 | 9,929,509 |
| Debt Service: | | | | |
| Principal Retirement | - | - | 2,599 | (2,599) |
| Interest | - | - | 318 | (318) |
| Other Expenditures | 506,214 | 506,214 | - | 506,214 |
| Total Expenditures | 18,166,944 | 18,627,954 | 7,297,150 | 11,330,804 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (1,863,359) | (2,080,759) | 153,905 | 2,234,664 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 11,700 | 14,100 | 171 | (13,929) |
| Transfers Out | (63,750) | (63,750) | - | 63,750 |
| Issuance of Lease | - | - | 10,150 | 10,150 |
| Proceeds from Sale of Capital Assets | - | - | 116,484 | 116,484 |
| Total Other Financing Sources (Uses) | (52,050) | (49,650) | 126,805 | 176,455 |
| **NET CHANGE IN FUND BALANCES** | (1,915,409) | (2,130,409) | 280,710 | 2,411,119 |
| Fund Balances - Beginning of Year | 1,915,409 | 2,130,409 | 4,355,817 | 2,225,408 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 4,636,527 | $ 4,636,527 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — FIRE CONTROL FUND
# YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 210,006 | $ 1,212,411 | $ 2,154 | $ (1,210,257) |
| Charges for Services | 32,000 | 32,000 | 22,735 | (9,265) |
| Assessments | 2,445,000 | 2,445,000 | 2,386,351 | (58,649) |
| Interest | 3,500 | 3,500 | 43,645 | 40,145 |
| Miscellaneous | 3,500 | 3,500 | 5,048 | 1,548 |
| Total Revenues | 2,694,006 | 3,696,411 | 2,459,933 | (1,236,478) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Public Safety | 2,884,415 | 2,861,375 | 2,787,312 | 74,063 |
| Capital Outlay | 173,500 | 1,234,077 | 222,783 | 1,011,294 |
| Debt Service: | | | | |
| Principal Retirement | 122,483 | 122,483 | 125,854 | (3,371) |
| Interest | 7,556 | 7,556 | 7,795 | (239) |
| Other Expenditures | 473,861 | 473,861 | - | 473,861 |
| Total Expenditures | 3,661,815 | 4,699,352 | 3,143,744 | 1,555,608 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (967,809) | (1,002,941) | (683,811) | 319,130 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 200,000 | 201,456 | 201,456 | - |
| Transfers Out | (270,984) | (270,984) | (142,500) | 128,484 |
| Issuance of Lease | - | - | 2,665 | 2,665 |
| Insurance Recoveries | - | 33,676 | 34,131 | 455 |
| Total Other Financing Sources (Uses) | (70,984) | (35,852) | 95,752 | 131,604 |
| **NET CHANGE IN FUND BALANCES** | (1,038,793) | (1,038,793) | (588,059) | 450,734 |
| Fund Balances - Beginning of Year | 1,038,793 | 1,038,793 | 1,107,854 | 69,061 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 519,795 | $ 519,795 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — GRANTS FUND
# YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 13,841,605 | $ 29,377,725 | $ 5,467,582 | $ (23,910,143) |
| Interest | 1,000 | 151,000 | 200,604 | 49,604 |
| Miscellaneous | - | 31,369 | 71,878 | 40,509 |
| Total Revenues | 13,842,605 | 29,560,094 | 5,740,064 | (23,820,030) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | - | 45,692 | 11,420 | 34,272 |
| Public Safety | 2,825,933 | 7,984,429 | 657,232 | 7,327,197 |
| Physical Environment | 106,609 | 581,501 | 81,986 | 499,515 |
| Economic Environment | 470,842 | 2,290,923 | 1,283,182 | 1,007,741 |
| Human Services | 48,615 | 240,215 | 87,959 | 152,256 |
| Capital Outlay | 10,667,676 | 19,921,022 | 4,113,600 | 15,807,422 |
| Total Expenditures | 14,119,675 | 31,063,782 | 6,235,379 | 24,828,403 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (277,070) | (1,503,688) | (495,315) | 1,008,373 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 279,370 | 279,370 | 19,708 | (259,662) |
| Transfers Out | (2,300) | (50,355) | (40,521) | 9,834 |
| Total Other Financing Sources (Uses) | 277,070 | 229,015 | (20,813) | (249,828) |
| **NET CHANGE IN FUND BALANCES** | - | (1,274,673) | (516,128) | 758,545 |
| Fund Balances - Beginning of Year | - | 1,274,673 | 1,565,435 | 290,762 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 1,049,307 | $ 1,049,307 |

*See accompanying Notes to Financial Statements.*

## HARDEE COUNTY, FLORIDA
## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — ECONOMIC DEVELOPMENT AUTHORITY FUND
## YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 2,000,000 | $ 1,569,851 | $ 1,569,851 | $ - |
| Interest | 270,000 | 270,000 | 286,859 | 16,859 |
| Total Revenues | 2,270,000 | 1,839,851 | 1,856,710 | 16,859 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Economic Environment | 8,558,653 | 7,675,320 | 3,273,096 | 4,402,224 |
| Recreation | 1,113,043 | 1,028,580 | 783,928 | 244,652 |
| Total Expenditures | 9,671,696 | 8,703,900 | 4,057,024 | 4,646,876 |
| **NET CHANGE IN FUND BALANCES** | (7,401,696) | (6,864,049) | (2,200,314) | 4,663,735 |
| Fund Balances - Beginning of Year | 2,710,248 | 2,481,171 | 9,400,038 | 6,918,867 |
| **FUND BALANCES - END OF YEAR** | $ (4,691,448) | $ (4,382,878) | $ 7,199,724 | $ 11,582,602 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF NET POSITION — PROPRIETARY FUNDS
# SEPTEMBER 30, 2024

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment Fund | Vandolah Wastewater Treatment (Nonmajor Fund) | Total Enterprise Funds |
| **ASSETS** | | | | |
| Current Assets: | | | | |
| Cash | $ 2,419,292 | $ 773,440 | $ 153,617 | $ 3,346,349 |
| Deposits | - | 3,596 | - | 3,596 |
| Accounts Receivable, Net | 90,108 | 161,265 | 10,364 | 261,737 |
| Due from Other Funds | 275 | 748 | - | 1,023 |
| Due from Other Governmental Agencies | 2,822 | 98,155 | - | 100,977 |
| Prepaid Items | 19,031 | - | - | 19,031 |
| Total Current Assets | 2,531,528 | 1,037,204 | 163,981 | 3,732,713 |
| Noncurrent Assets: | | | | |
| Restricted Cash and Cash Equivalents | 1,256,173 | - | - | 1,256,173 |
| Capital Assets: | | | | |
| Land | 372,775 | 424,850 | 165,000 | 962,625 |
| Construction in Progress | - | 1,234,890 | - | 1,234,890 |
| Buildings and Improvements | 3,562,367 | 5,801,121 | 1,184,598 | 10,548,086 |
| Equipment | 3,684,523 | 654,338 | 8,961 | 4,347,822 |
| Infrastructure | 7,218,397 | 16,403,959 | - | 23,622,356 |
| Right-to-Use Leased Equipment | 4,878 | 4,734 | 645 | 10,257 |
| Less: Accumulated Depreciation/ Amortization | (9,648,351) | (11,483,855) | (514,617) | (21,646,823) |
| Total Capital Assets, Net of Accumulated Depreciation/Amortization | 5,194,589 | 13,040,037 | 844,587 | 19,079,213 |
| Total Noncurrent Assets | 6,450,762 | 13,040,037 | 844,587 | 20,335,386 |
| Total Assets | 8,982,290 | 14,077,241 | 1,008,568 | 24,068,099 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| Pension Related Items | 108,566 | 88,425 | 12,042 | 209,033 |
| Other Postemployment Benefits Related Items | 19,097 | 15,098 | 2,040 | 36,235 |
| Total Deferred Outflows of Resources | 127,663 | 103,523 | 14,082 | 245,268 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF NET POSITION — PROPRIETARY FUNDS (CONTINUED)
# SEPTEMBER 30, 2024

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment Fund | Vandolah Wastewater Treatment (Nonmajor Fund) | Total Enterprise Funds |
| **LIABILITIES** | | | | |
| Current Liabilities: | | | | |
| Accounts Payable and Accrued Liabilities | $ 265,606 | $ 111,802 | $ 3,769 | $ 381,177 |
| Due to Other Governmental Agencies | 2,547 | - | - | 2,547 |
| Deposits | 24,842 | 37,753 | - | 62,595 |
| Unearned Revenue | - | 138,761 | - | 138,761 |
| Accrued Compensated Absences, Current Portion | 1,856 | - | - | 1,856 |
| Notes Payable, Current Portion | 350,000 | - | - | 350,000 |
| Landfill Closure and Postclosure Costs, Current Portion | 106,711 | - | - | 106,711 |
| Leases, Current Portion | 1,178 | 1,188 | 162 | 2,528 |
| Total Current Liabilities | 752,740 | 289,504 | 3,931 | 1,046,175 |
| Noncurrent Liabilities: | | | | |
| Accrued Compensated Absences, Less Current Portion | 3,431 | - | - | 3,431 |
| Net Pension Liability | 337,008 | 355,197 | 60,613 | 752,818 |
| Other Postemployment Benefits | 70,406 | 55,663 | 7,522 | 133,591 |
| Notes Payable, Less Current Portion | 1,380,000 | - | - | 1,380,000 |
| Landfill Closure and Post-Closure Costs | 5,458,959 | - | - | 5,458,959 |
| Leases, Less Current Portion | 3,029 | 2,400 | 327 | 5,756 |
| Total Noncurrent Liabilities | 7,252,833 | 413,260 | 68,462 | 7,734,555 |
| Total Liabilities | 8,005,573 | 702,764 | 72,393 | 8,780,730 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Pension Related Items | 78,120 | 61,461 | 8,282 | 147,863 |
| Other Postemployment Benefits Related Items | 11,623 | 9,189 | 1,242 | 22,054 |
| Total Deferred Inflows of Resources | 89,743 | 70,650 | 9,524 | 169,917 |
| **NET POSITION** | | | | |
| Net Investment in Capital Assets | 3,431,852 | 13,007,864 | 844,098 | 17,283,814 |
| Unrestricted | (2,417,215) | 399,486 | 96,635 | (1,921,094) |
| Total Net Position | $ 1,014,637 | $ 13,407,350 | $ 940,733 | $ 15,362,720 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION — PROPRIETARY FUNDS
# YEAR ENDED SEPTEMBER 30, 2024

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment Fund | Vandolah Wastewater Treatment (Nonmajor Fund) | Total Enterprise Funds |
| **OPERATING REVENUES** | | | | |
| Sales and Charges for Services | $ 1,310,787 | $ 900,879 | $ 135,019 | $ 2,346,685 |
| Special Assessments | 1,215,603 | - | - | 1,215,603 |
| Total Operating Revenues | 2,526,390 | 900,879 | 135,019 | 3,562,288 |
| **OPERATING EXPENSES** | | | | |
| Personal Services | 599,044 | 473,453 | 64,802 | 1,137,299 |
| General and Administrative | 1,145,953 | 524,182 | 35,743 | 1,705,878 |
| Depreciation | 469,642 | 770,872 | 23,788 | 1,264,302 |
| Total Operating Expenses | 2,214,639 | 1,768,507 | 124,333 | 4,107,479 |
| **OPERATING INCOME (LOSS)** | 311,751 | (867,628) | 10,686 | (545,191) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Intergovernmental | 109,820 | - | - | 109,820 |
| Interest Income | 128,780 | 31,758 | 6,745 | 167,283 |
| Interest Expense | (88,434) | (148) | (20) | (88,602) |
| Gain on Sale of Capital Assets | 6,363 | - | - | 6,363 |
| Miscellaneous Revenue | 16,339 | 7,756 | - | 24,095 |
| Total Nonoperating Revenues (Expenses), Net | 172,868 | 39,366 | 6,725 | 218,959 |
| **INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS** | 484,619 | (828,262) | 17,411 | (326,232) |
| **CAPITAL CONTRIBUTIONS AND TRANSFERS** | | | | |
| Capital Contributions | - | 871,724 | - | 871,724 |
| Transfers Out | (57,171) | (100,000) | (19,000) | (176,171) |
| Total Capital Contributions and Transfers | (57,171) | 771,724 | (19,000) | 695,553 |
| **CHANGE IN NET POSITION** | 427,448 | (56,538) | (1,589) | 369,321 |
| Net Position - Beginning of Year | 587,189 | 13,463,888 | 942,322 | 14,993,399 |
| **NET POSITION - END OF YEAR** | $ 1,014,637 | $ 13,407,350 | $ 940,733 | $ 15,362,720 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF CASH FLOWS — PROPRIETARY FUNDS
# YEAR ENDED SEPTEMBER 30, 2024

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment | Vandolah Wastewater Treatment (Nonmajor Fund) | Total Enterprise Funds |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| Receipts from Customers and Users | $ 2,525,936 | $ 916,579 | $ 124,706 | $ 3,567,221 |
| Payments to Suppliers | (1,568,855) | (475,216) | (34,227) | (2,078,298) |
| Payments to Employees | (619,281) | (499,455) | (68,353) | (1,187,089) |
| Net Cash Provided (Used) by Operating Activities | 337,800 | (58,092) | 22,126 | 301,834 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | |
| Intergovernmental Grants | 109,820 | - | - | 109,820 |
| Other Nonoperating Revenue | 14,186 | 7,756 | - | 21,942 |
| Cash Received from Interfund Borrowings | (275) | - | - | (275) |
| Transfers to Other Fund | (57,171) | (100,000) | (19,000) | (176,171) |
| Net Cash Provided (Used) by Noncapital Financing Activities | 66,560 | (92,244) | (19,000) | (44,684) |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | |
| Capital Grants, State Shared Revenues, and Contributions | - | 1,074,171 | - | 1,074,171 |
| Acquisition and Construction of Capital Assets | (755,226) | (975,485) | - | (1,730,711) |
| Proceeds from Sale of Capital Assets | 6,363 | - | - | 6,363 |
| Principal Paid on Leases and Long-Term Debt | (351,144) | (1,228) | (167) | (352,539) |
| Interest Paid | (88,434) | (148) | (20) | (88,602) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (1,188,441) | 97,310 | (187) | (1,091,318) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Interest Received | 128,780 | 31,758 | 6,745 | 167,283 |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | (655,301) | (21,268) | 9,684 | (666,885) |
| Cash and Cash Equivalents - Beginning of Year | 4,330,766 | 794,708 | 143,933 | 5,269,407 |
| **CASH AND CASH EQUIVALENTS - END OF YEAR** | $ 3,675,465 | $ 773,440 | $ 153,617 | $ 4,602,522 |
| **CLASSIFIED AS** | | | | |
| Cash | $ 2,419,292 | $ 773,440 | $ 153,617 | $ 3,346,349 |
| Restricted Cash and Cash Equivalents | 1,256,173 | - | - | 1,256,173 |
| Total | $ 3,675,465 | $ 773,440 | $ 153,617 | $ 4,602,522 |

*See accompanying Notes to Financial Statements.*

# HARDEE COUNTY, FLORIDA
# STATEMENT OF CASH FLOWS — PROPRIETARY FUNDS (CONTINUED)
# YEAR ENDED SEPTEMBER 30, 2024

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment | Vandolah Wastewater Treatment (Nonmajor Fund) | Total Enterprise Funds |
| **RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | | | |
| Operating Income (Loss) | $ 311,751 | $ (867,628) | $ 10,686 | $ (545,191) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | |
| Depreciation/Amortization | 469,642 | 770,872 | 23,788 | 1,264,302 |
| Changes in Assets and Liabilities: | | | | |
| (Increase) Decrease in: | | | | |
| Accounts Receivable | (1,454) | 14,530 | (10,312) | 2,764 |
| Prepaid Items | 9,516 | - | - | 9,516 |
| Deferred Outflows - Pensions | (21,448) | 10,102 | 1,522 | (9,824) |
| Deferred Outflows - OPEB | (15,038) | (10,268) | (1,379) | (26,685) |
| Increase (Decrease) in: | | | | |
| Accounts Payable and Accrued Liabilities | (28,420) | 48,966 | 1,515 | 22,061 |
| Due to Other Government Agencies | 2,547 | - | - | 2,547 |
| Deposits | 1,000 | 1,170 | - | 2,170 |
| Net Pension Liability | (44,186) | (34,775) | (4,668) | (83,629) |
| Total OPEB Liability | 22,191 | (1,715) | (332) | 20,144 |
| Landfill Closure and Postclosure Costs | (406,545) | - | - | (406,545) |
| Deferred Inflows - Pensions | 41,318 | 18,955 | 2,458 | 62,731 |
| Deferred Inflows - OPEB | (3,074) | (8,301) | (1,152) | (12,527) |
| Net Cash Provided (Used) by Operating Activities | $ 337,800 | $ (58,092) | $ 22,126 | $ 301,834 |
| **SUPPLEMENTAL DISCLOSURE OF INVESTING CAPITAL, AND FINANCING ACTIVITIES** | | | | |
| Assets Acquired Through Retainage and Accounts Payable | $ - | $ 85,260 | $ - | $ 85,260 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY, FLORIDA**
**STATEMENT OF FIDUCIARY NET POSITION — FIDUCIARY FUNDS**
**SEPTEMBER 30, 2024**

| | Custodial Funds |
|---|---|
| **ASSETS** | |
| Cash | $ 1,424,649 |
| **LIABILITIES** | |
| Due to Individuals | 75,616 |
| Due to Other Governments | 245,149 |
| Deposit - Installment Taxes | 337,074 |
| Total Liabilities | 657,839 |
| **NET POSITION** | |
| Restricted for Individuals, Organizations, and Other Governments | 766,810 |
| Total Net Position | $ 766,810 |

*See accompanying Notes to Financial Statements.*

**HARDEE COUNTY, FLORIDA**
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION — FIDUCIARY FUNDS**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Custodial Funds |
|---|---|
| **ADDITIONS** | |
| Collections from Individuals | $ 723,553 |
| Property Tax Collections for Other Governments | 18,347,000 |
| Evidence Collected | 13,678 |
| Collections for Court Related Activities | 1,571,533 |
| Licenses, Taxes, and Fees Collected for Other Governments | 6,500,158 |
| Total Additions | 27,155,922 |
| **DEDUCTIONS** | |
| Medical, Dental, and Life Insurance | 40,486 |
| Payments to Individuals | 178,929 |
| Payments of Court Related Funds | 1,494,619 |
| Payments to Other Entities | 111,406 |
| Payments to Other Governments | 24,877,200 |
| Total Deductions | 26,702,640 |
| **NET INCREASE IN FIDUCIARY NET POSITION** | 453,282 |
| Fiduciary Net Position - Beginning of Year | 313,528 |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ 766,810 |

*See accompanying Notes to Financial Statements.*

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Reporting Entity

Hardee County, Florida (the County) is a non-charter County established under the Constitution and laws of the state of Florida. The six offices elected county wide are as follows: Board of County Commissioners (the Board) composed of five members, Clerk of Circuit Court (the Clerk), Sheriff, Tax Collector, Property Appraiser, and Supervisor of Elections.

The Board, as the legislative body for the County, budgets and provides the funding used by the separate constitutional officers with the exception of fees collected by the Tax Collector, Property Appraiser, and Clerk. The Clerk maintains the accounting system for the Board's operations. The Clerk, Property Appraiser, Tax Collector, Sheriff, and Supervisor of Elections each maintain their own accounting system. The operations of the Board and each constitutional officer have been combined in these financial statements.

Accounting principles generally accepted in the United States (GAAP) require that each unit of government define a governmental reporting entity. The accompanying financial statements present the financial position and results of operations of the applicable funds of the County.

GAAP requires that these financial statements include all entities for which the County is considered to be financially accountable (component unit). The County is financially accountable if it 1) holds a majority equity interest and it doesn't meet the definition of an investment; or 2) appoints a voting majority of the organization's governing body and (a) 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. If a component unit is, in substance, part of the government's operations, it should be reported as a blended component unit. Otherwise, a component unit should be discretely presented. Based on the criteria, the County management determined that the County has one discretely presented component unit and one blended component unit.

### Discretely Presented Component Unit

The Hardee County Industrial Development Authority (the Authority), as authorized by Chapter 159.44-159.53 of the Florida Statutes, was created for the purpose of financing and refinancing projects for the public purposes in the manner provided by the Florida Industrial Development Financing Act and by Chapter 159.44-159.53 of the Florida Statutes and for the purpose of fostering economic development of Hardee County.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Discretely Presented Component Unit (Continued)

The Authority is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the primary government. The County entered into an agreement with a private entity which otherwise assumed to provide financial support to the Authority. Separate audited financial statements for the Hardee County Industrial Development Authority are available upon request at 107 East Main Street, Wauchula, Florida 33873.

### Blended Component Unit

The Hardee County Economic Development Authority (EDA), established in accordance with Section 211.3103 of the Florida Statutes, was created to solicit, rank, and fund projects that provide economic development opportunities and infrastructure within the geographic boundaries of Hardee County and to otherwise maximize the use of federal, local, and private resources. The Board represents the majority of the voting members on the EDA. The Clerk maintains the accounting system for the EDA. The EDA is reported as a special revenue fund and as a major fund of the County. Separate audited financial statements for the EDA are available upon request at 412 West Orange Street, Room 103, Wauchula, Florida 33873.

### Basis of Presentation, Basis of Accounting, and Measurement Focus

The accounting principles of the County conform to GAAP as applicable to governments. The following is a summary of the significant accounting principles and policies used in the preparation of these financial statements.

### Fund Accounting

The accounts of the County are organized on the basis of 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, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances or net position, 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 and proprietary 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 custodial funds. The custodial funds of the County are used to account for assets associated with activities which benefit other governments.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 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. 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.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 33 – *Accounting and Financial Reporting for Nonexchange Transactions*.

Program revenues derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the cost of the function to be financed from the government's general revenues. Program revenues include charges for services, program specific operating grants and contributions, and program specific capital grants and contributions. 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 expenditures. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as other financing sources. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as expenditures.

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

The County's fiduciary funds presented in the fund financial statements include custodial funds. These funds are not incorporated into the government-wide statements.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 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. Revenues susceptible to accrual are certain tax revenues, intergovernmental revenues, ambulance fees, and investment earnings. Major revenue sources not susceptible to accrual include charges for services (other than ambulance fees), fines and forfeitures, and miscellaneous revenue. 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. All other revenue items are considered to be measurable only when cash is received by the County. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Under the current financial resources measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources." Governmental funds operating statements present increases (revenues 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.

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

### Proprietary Funds

The County's enterprise funds are proprietary funds. 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 or services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with their activity are included on their statement of net position. Proprietary fund's operating statements present increases (revenues) and decreases (expenses) in total net position.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Proprietary Funds (Continued)

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 grants, investment earnings and miscellaneous other revenues result from nonexchange transactions or ancillary activities.

When both restricted and unrestricted resources are available for use, it is the County's policy to first apply restricted resources when an expense is in incurred for purposes for which both restricted and unrestricted assets are available.

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

### Custodial Funds

The custodial funds use the economic resources measurement focus and the accrual basis of accounting. Ending net position is restricted for individuals, organizations, and other governments.

### Basis of Presentation

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets plus deferred outflows of resources, liabilities plus deferred inflows of resources, revenues or expenditures/expenses of each fund category and the governmental and enterprise combined) for the determination of major funds. The County has used GASB Statement No. 34 minimum criteria for major fund determination. The nonmajor funds are combined in a column in the fund financial statements and detailed in the combining section.

The County considers the Fire Control Fund important to financial statement users because of the public interest and is, therefore, reporting this governmental funds as major even though the quantitative criteria have not been met.

### 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.

**Transportation Trust Fund** – The Transportation Trust Fund, a special revenue fund, accounts for the proceeds of local, state, and federal gas taxes, which are restricted for use in the operation of the County's road and bridge, and equipment maintenance departments.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Governmental Major Funds (Continued)

**Fire Control Fund** – The Fire Control Fund, a special revenue fund, accounts for assessments committed to providing countywide fire protection services.

**Grants Fund** – The Grants Fund, a special revenue fund, was established to account for all community development enhancement projects that are funded through various restricted state, federal, and other funding agencies.

**Economic Development Authority Fund** – The Economic Development Authority Fund, a special revenue fund, was established to solicit, rank, and fund projects that provide economic development opportunities and infrastructure within the geographic boundaries of Hardee County.

### Proprietary Major Funds

**Solid Waste Fund** – The Solid Waste Fund accounts for the fees imposed on users of the Hardee County Landfill; and for the closure and post-closure liability along with the restricted cash required by the Environmental Protection Agency.

**Wauchula Hills Water/Wastewater Treatment Fund** – The Wauchula Hills Water/Wastewater Treatment fund accounts for the operations of the Wauchula Hills Water and Wastewater utilities.

### Fiduciary Funds

**Custodial Funds** – Custodial Funds are fiduciary in nature and used to account for assets associated with various activities, which benefit individuals and other governments.

### Budgets and Budgetary Accounting

The County follows the procedures provided by Florida Statutes in establishing final budget balances reported on the financial statements.

Budgets are prepared, public hearings are held, and original budgets are adopted annually for governmental funds in accordance with procedures and time intervals prescribed by law.

Budgets are prepared for the governmental funds on a basis consistent with GAAP and are based upon the final amended amounts.

Appropriations lapse at year-end to the extent that they have not been expended. Budget appropriations may not be legally exceeded on a fund basis, which is the legal level of control.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Budgets and Budgetary Accounting (Continued)

Final budget amounts reported are based upon the final amended budget.

Formal budgetary integration is employed as a management control device during the year for all governmental funds and proprietary funds except for Sheriff's Commissary Fund, Sheriff's Education Fund, Sheriff's E-911 Fund, Sheriff's Youth Fund, Sheriff's Flower Fund, and Sheriff's Drug Task Force Fund.

### Accounts Receivable

Accounts receivable is shown at its net realizable value and reduced by an allowance for uncollectible accounts.

### Interfund Transactions

Interfund transactions are accounted for in the following manner:

Transactions for services rendered are recorded as revenues in the receiving fund and as expenditures or expenses (as appropriate) in the disbursing fund.

Transactions to reimburse a fund for expenditures made by it for the benefit of another fund are recorded as expenditures or expenses (as appropriate) in the disbursing fund and as a reduction of expenditures or expenses (as appropriate) in the receiving fund; and transactions to shift revenues from the fund budgeted to receive them to the fund budgeted to expend them are recorded as transfers in and out, respectively.

Transfers are reported in the "Other Financing Sources (Uses)" section in the statement of revenues, expenditures, and changes in fund balances and in the "Transfers" section in the statement of revenues, expenses, and changes in fund Net position. As of fiscal year-end, any unpaid amounts related to these transactions are reported as due from/to other funds on the balance sheet. Assets acquired or constructed by resources of a governmental fund which are subsequently transferred to a proprietary fund are accounted for as expenditures within the governmental fund and as contributed capital in the proprietary fund.

### Inventory of Supplies

Inventory shown in the General Fund consists of expendable supplies held for consumption and road materials valued at cost. Inventories are valued at the lower of cost (first-in, first-out) or market. Inventory is accounted for using the consumption method.

### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are expensed during the periods benefited.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Unearned Revenues

Unearned revenue at the government-wide level arises only when the County receives resources before it has legal claim to them. Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Revenues in the proprietary funds which have not been earned are reported in accordance with the accrual basis of accounting as unearned revenue. The unearned revenue will be recognized as revenues in the fiscal year they are earned.

### Capital Assets

Capital assets which include property, plant, equipment, right-to-use lease assets, and infrastructure assets (e.g., roads, bridges, right-of-way, and sewer distribution systems 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 real or personal property that have a value equal to or greater than the capitalization threshold for their respective asset class and have an estimated useful life greater than of one year. The cost of improvements and replacements which extend the useful lives and/or increase the capacity or efficiency of the asset are capitalized. Repairs and maintenance costs which do not improve or extend the useful life of the respective assets are charged to expense when incurred.

Capital assets are recorded as expenditures in the general and special revenue funds at the time of purchase. Machinery and equipment is recorded at historical cost or estimated historical cost if actual historical cost is not available. Land, buildings, improvements, and equipment are valued at historical cost or at estimated acquisition value for those assets contributed.

Right-to-use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Subscription-based information technology arrangements (SBITA) assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA vendor incentives received form the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Capital Assets (Continued)

The Board holds legal title for the capital assets used in the operations of the Board, Clerk, Property Appraiser, Supervisor of Elections, and Tax Collector, and is accountable for them under Florida Law. The Sheriff is accountable for, and thus maintains, capital assets records pertaining only to equipment used in their operations. These assets have been combined with the Board's governmental activities' capital assets in the statement of net position. Capital assets used by the governmental funds are reported in the financial statements of the County. Capital assets of the enterprise funds are reported in the Proprietary Funds financial statements.

Depreciation/amortization on capital assets is charged as an expense against operations which is closed to net position. Accumulated depreciation/amortization is reported on the proprietary funds statement of new position. Depreciation/amortization has been provided over the estimated useful lives using the straight-line method.

### Property Taxes

Under the laws of the state of Florida, the assessment of all properties and the collection of all county, municipal, and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the state regulating tax assessments are also designed to assure a consistent property valuation method statewide. Florida Statutes permit counties to levy property taxes at a rate of up to 10 mills for general operations. The tax levy rate for general operations of the County for the year ended September 30, 2024 was 8.8000 mills.

The tax levy of the County is established by the Board prior to October 1 of each year and the Property Appraiser incorporates the County millage rate into the total tax levy, which includes the various municipalities, the County School Board, and other taxing authorities.

All property is assessed according to its fair market value January 1 of each year. Each assessment roll is submitted to the Executive Director of the Florida Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of Florida Statutes.

All taxes become payable on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. Taxes paid in March are without discount.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Property Taxes (Continued)

On or prior to June 1 following the tax year, tax certificates are sold for all delinquent taxes on real property. After sale, tax certificates bear interest of 18% per year or at any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the tax certificate holder after a period of two years. Unsold tax certificates are held by the County.

The County does not accrue its portion of the County held tax certificates because such amounts are not measurable and available as of the balance sheet date.

### Accumulated Unpaid Vacation and Sick Pay

The policies of the various County agencies allow employees to accumulate annual leave and sick leave. Various amounts of accumulated annual leave and sick leave may be paid upon separation or retirement. The County accrues annual and sick leave based on current employee compensation levels and the number of years of service in accordance with GAAP.

In enterprise funds, expense for compensated absences is recorded when earned by the employee. A long-term liability of accrued sick and annual leave has been recorded in the enterprise funds.

### Restricted Assets

Certain funds of the County are classified as restricted assets on the balance sheet and on the statement of net position because the restriction is either imposed by law through constitutional provisions or enabling legislation or imposed externally by creditors, grantors, contributors, or laws or regulations of other governments. Therefore, their use is limited by applicable laws and regulations.

### Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the County because it is, at present, not necessary to assure effective budgetary control or to facilitate effective cash planning and control.

### Landfill Closure and Post-Closure Costs

The County has obtained engineering estimates of future costs to close and monitor the current sanitary landfill site in accordance with state and federal guidelines. Estimated landfill closing and monitoring costs are being accrued in the Solid Waste Fund over the operating life of the landfill representing the commitment to fund such costs for the future.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Use of Estimates

The preparation of financial statements in conformity with GAAP, as applicable to government entities, requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

### Other Postemployment Benefit Obligations (OPEB)

In the statement of net position, liabilities are recognized for the County's total OPEB liability as determined by an actuarial review of healthcare coverage purchased by retirees to continue participation in the County's health plans. OPEB expense is recognized immediately for change in the OPEB liability resulting from current year service cost, interest in the total OPEB liability, and change of benefit terms or actuarial assumptions.

### Pensions

In the government-wide and proprietary funds statements of net position, liabilities are recognized for the County's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) and additions to/deductions from FRS's and HIS's fiduciary net position have been determined on the same basis as they are reported by the FRS and HIS plans. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds of employee contributions are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### Fund Balance, Net Position, and Spending Policy

In accordance with GASB Statement No. 54, *Fund Balance Reporting, and Governmental Fund Type Definitions*, the Board classified fund balance in governmental funds as nonspendable, restricted, committed, assigned, and unassigned.

- **Nonspendable fund balance.** 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 fund balance.** Amounts that can be spent for specific purposes because of 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 fund balance.** Includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to grant funds awarded and passed by the Board, the County's highest level of decision-making authority.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Fund Balance, Net Position, and Spending Policy (Continued)

- **Assigned fund balance.** Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the County's adopted policy, only the Board may assign amounts for specific purposes.

- **Unassigned fund balance.** Includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. Unassigned may also include deficit fund balance amounts within other governmental funds.

Net position represents the difference between assets and liabilities. The net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. The net investment in capital assets excludes unspent debt proceeds. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. All net position not reported as net investment in capital assets or restricted net position, is reported as unrestricted net position.

The Board has not formally adopted fund balance, net position, and spending policies to clearly define the process for tracking the various classifications of fund balance/net position. When a fund expenditure is incurred, for which restricted, committed, assigned, or unassigned fund balance amounts are available to be used, the Board will first use restricted amounts, then committed amounts, then assigned amounts, and finally unassigned amounts. When both restricted and unrestricted net position is available for use, the Board will first use restricted.

### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The County can have multiple items that qualify for reporting in this category including lease related items, differences between expected and actual experience, changes in actuarial assumptions, net difference between projected and actual earnings on pension plan investments, changes in the proportion and differences between the County's contributions and proportionate share of contributions, and the County's contributions subsequent to the measurement date, relating to the FRS Pension Plan, the HIS Program, and the County's OPEB Plan.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Deferred Outflows/Inflows of Resources (Continued)**

In addition to liabilities, the statement of net position and governmental funds balance sheet includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County can have multiple items that qualify for reporting in this category including lease related items, differences between expected and actual experience, changes in actuarial assumptions, net difference between projected and actual earnings on pension plan investments, and changes in the proportion and differences between the County's contributions and proportionate share of contributions, relating to the FRS Pension Plan, the HIS Program, and the County's OPEB Plan.

The County also has several items, which arise only under a modified accrual basis of accounting that qualified for reporting in this category. Accordingly, the items are reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from intergovernmental revenues and charges for emergency medical services. The amounts are deferred and recognized as an inflow of resources in the period in which the amounts become available.

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

**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, $39,094,418, differs from "net position" of governmental activities, $65,320,210, reported in the statement of net position. This difference primarily results from the long-term economic 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 those assets is 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 | $ 169,524,791 |
| Accumulated Depreciation/Amortization | (109,716,780) |
| Total | $ 59,808,011 |

## NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

### Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position (Continued)

Receivable Transactions

Certain receivables are not available to pay current period expenditures, and therefore are reported as deferred inflows of resources in the funds. Balances as of September 30, 2024, were:

| | |
|---|---|
| Unavailable Revenue | $ 1,830,443 |

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 as of September 30, 2024, were:

| | |
|---|---|
| Leases | $ (74,523) |
| SBITAs | (315,581) |
| Financed Purchases | (97,418) |
| Compensated Absences | (2,054,924) |
| Legislative Appropriation Program Loan | (4,846,343) |
| Total | $ (7,388,789) |

Pension Related Items

Net pension liability is not due and payable in the current period, therefore, the liabilities and related deferred outflows and inflows of resources are not reported in the funds. Balances as of September 30, 2024, were:

| | |
|---|---|
| Net Pension Liability | $ (28,628,041) |
| Deferred Outflows of Resources - Pension Related Items | 7,748,270 |
| Deferred Inflows of Resources - Pension Related Items | (4,574,115) |
| Total | $ (25,453,886) |

## NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

### Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position (Continued)

Other Postemployment Benefits Related Items

Total OPEB liability is not due and payable in the current period, therefore, the liabilities and the related deferred outflows and inflows of resources are not report in the funds. Balances as of September 30, 2024, were:

| | |
|---|---|
| Total OPEB Liability | $ (2,875,203) |
| Deferred Outflows of Resources - OPEB Related | 779,860 |
| Deferred Inflows of Resources - OPEB Related | (474,644) |
| Total | $ (2,569,987) |

Elimination of Interfund Receivables/Payables

Interfund receivables and payables in the amount of $2,575,794 between governmental funds have been eliminated for the statement of net position.

### Explanation of Differences Between the Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances to Changes in Net Position on the Statement of Activities

The “net change in fund balances” for governmental funds, ($5,428,368) differs from the “change in net position” for governmental activities, ($8,420,408) 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 effects of the differences are 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/amortization expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation/amortization expense charged for the year.

| | |
|---|---|
| Capital Outlay | $ 12,870,516 |
| Depreciation/Amortization Expense | (4,745,929) |
| Difference | $ 8,124,587 |

## NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

### Explanation of Differences Between the Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances to Changes in Net Position on the Statement of Activities (Continued)

#### Long-Term Debt Transactions

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

| | | |
|---|---|---|
| Net Change in Compensated Absences | $ | (878,542) |
| Issuance of SBITAs | | (315,260) |
| Issuance of Lease | | (61,942) |
| Issuance of Debt | | (4,846,343) |
| Principal Repayment - Leases | | 33,900 |
| Principal Repayment - SBITAs | | 60,636 |
| Principal Repayment - Financed Purchases | | 156,385 |
| Net Adjustment | $ | (5,851,166) |

#### Revenue Transactions

Some revenue reported in the statement of activities will not be collected for several months after the fiscal year-end and, therefore, are not reported as revenues in governmental funds.

| | | |
|---|---|---|
| Intergovernmental Revenues | $ | 633,359 |
| Charges for Services | | (331,441) |
| Total | $ | 301,918 |

#### Pension Related Items

Changes in net pension liability and related pension amounts reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

| | | |
|---|---|---|
| Pension Expense | $ | 462,139 |

#### Other Postemployment Benefits Related Items

Changes in total OPEB liability and related OPEB amounts reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

| | | |
|---|---|---|
| OPEB Expense | $ | (45,438) |

## NOTE 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

**Explanation of Differences Between the Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances to Changes in Net Position on the Statement of Activities (Continued)**

Reclassification and Eliminations

Transfers in and transfers out in the amount of $1,394,196 between governmental funds are eliminated.

## NOTE 3 CASH AND CASH EQUIVALENTS

At September 30, 2024, the bank balance of the County's deposits consisted of demand deposits of $49,196,595.

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's monies must be deposited in banks designated as qualified public depositories by the Chief Financial Officer, Florida Department of Financial Services. Therefore, the County's total deposits are insured by the Federal Depository Insurance Corporation and collateralized by the Bureau of Collateral Management, Division of Treasury, Florida Department of Financial Services. Other than the preceding, the County has no policy on custodial credit risk.

Collateral is provided for demand deposits through the Florida Security for Public Deposits Act. This law establishes guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements and characteristics of eligible collateral. Under this law, the qualified public depository must pledge at least 25% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance.

Additional collateral, up to a maximum of 150%, may be required if deemed necessary under the conditions set forth in this law. Eligible collateral consists of obligations of the United States and its agencies and obligations of states and their local political subdivisions and unaffiliated corporations.

Obligations pledged to secure deposits must be delivered to the Department of Financial Services or, with the approval of the Chief Financial Officer, to a bank, savings association or trust company provided a power of attorney is delivered to the Chief Financial Officer. On a monthly basis, the Chief Financial Officer determines that the collateral has a market value adequate to cover the deposits under the provisions of this law.

## NOTE 3 CASH AND CASH EQUIVALENTS (CONTINUED)

**Custodial Credit Risk (Continued)**

A reconciliation of deposits to amounts shown on the statement of net position and statement of fiduciary net position – fiduciary funds is as follows:

| | |
|---|---|
| Deposits | $ 47,454,208 |
| Petty Cash and Change Funds | 4,190 |
| Total | $ 47,458,398 |
| | |
| Statement of Net Position: | |
| Cash and Cash Equivalents | $ 39,876,958 |
| Cash and Cash Equivalents - Restricted | 6,156,791 |
| Statement of Fiduciary Net Position - Fiduciary Funds: | |
| Cash | 1,424,649 |
| Total | $ 47,458,398 |

## NOTE 4 ACCOUNTS RECEIVABLE

Accounts receivable consist of the following at September 30, 2024 for the governmental funds individual major funds and nonmajor funds:

| | General Fund | Fire Control Fund | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| Receivables: | | | | |
| Emergency Medical Services | $ 888,708 | $ - | $ - | $ 888,708 |
| Miscellaneous | 290,367 | 454 | 228,154 | 518,975 |
| Accounts Receivable, Gross | 1,179,075 | 454 | 228,154 | 1,407,683 |
| Less: Allowance for Uncollectible Accounts | (319,043) | - | - | (319,043) |
| Accounts Receivable, Net | $ 860,032 | $ 454 | $ 228,154 | $ 1,088,640 |

## NOTE 4 ACCOUNTS RECEIVABLE (CONTINUED)

Accounts receivable consist of the following at September 30, 2024 for the enterprise funds individual major funds and nonmajor fund:

| | Solid Waste Fund | Wauchula Hills Water/ Wastewater Treatment Fund | Vandolah Wastewater Treatment Fund (Nonmajor Fund) | Total Enterprise Funds |
|---|---|---|---|---|
| Receivables: | | | | |
| Landfill Charges | $ 90,108 | $ - | $ - | $ 90,108 |
| Utility Charges | - | 161,265 | 10,364 | 171,629 |
| Accounts Receivable, Net | $ 90,108 | $ 161,265 | $ 10,364 | $ 261,737 |

## NOTE 5 LEASE RECEIVABLES

The County, acting as lessor, leasing a building space under one long-term, noncancelable lease agreement. This agreement expires in 2025 and provides for renewal options in various terms. During the year ended September 30, 2024, the County recognized $17,886 and $691 in lease revenue and interest revenue, respectively, pursuant to these contracts.

The lease does not provide for any increases in future minimum rental payments.

Total future minimum lease payments to be received under lease agreements are as follows:

| | Governmental Activities | |
|---|---|---|
| Year Ending September 30, | Principal | Interest |
| 2025 | $ 12,145 | $ 121 |

## NOTE 6 DETAIL OF CAPITAL ASSETS

A summary of changes in capital assets for the year ended September 30, 2024 is as follows:

| | Balance October 1, 2023 | Additions | (Deletions) | Transfers/ Reclassification | Balance September 30, 2024 |
|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | |
| Capital Assets, Not Being Depreciated: | | | | | |
| Land | $ 3,691,552 | $ - | $ - | $ - | $ 3,691,552 |
| Construction in Progress | 1,775,398 | 5,860,526 | - | (787,851) | 6,848,073 |
| Total Capital Assets, Not Being Depreciated | 5,466,950 | 5,860,526 | - | (787,851) | 10,539,625 |
| Capital Assets, Being Depreciated: | | | | | |
| Buildings and Improvements | 26,492,694 | 2,429,899 | (8,184) | 581,461 | 29,495,870 |
| Equipment | 23,050,157 | 2,217,173 | (1,056,804) | 74,652 | 24,285,178 |
| Infrastructure | 102,384,204 | 1,740,509 | - | 206,390 | 104,331,103 |
| Subtotal | 151,927,055 | 6,387,581 | (1,064,988) | 862,503 | 158,112,151 |
| Less: Accumulated Depreciation for: | | | | | |
| Buildings and Improvements | (14,682,870) | (578,085) | - | - | (15,260,955) |
| Equipment | (15,693,641) | (1,791,259) | 990,454 | (74,552) | (16,568,998) |
| Infrastructure | (75,442,388) | (2,249,158) | - | - | (77,691,546) |
| Subtotal | (105,818,899) | (4,618,502) | 990,454 | (74,552) | (109,521,499) |
| Total Capital Assets, Being Depreciated, Net | 46,108,156 | 1,769,079 | (74,534) | 787,951 | 48,590,652 |
| Right-to-Use Lease Assets: | | | | | |
| Equipment | 113,162 | 61,942 | (33,900) | - | 141,204 |
| Less: Accumulated Amortization | (68,500) | (34,537) | 36,178 | - | (66,859) |
| Total Right-to-Use Lease Assets, Net | 44,662 | 27,405 | 2,278 | - | 74,345 |
| Subscription-Based Information Technology Arrangement Assets | 99,188 | 632,623 | - | - | 731,811 |
| Less: Accumulated Amortization | (35,532) | (92,890) | - | - | (128,422) |
| Total Subscription-Based Information Technology Arrangement Assets, Net | 63,656 | 539,733 | - | - | 603,389 |
| Governmental Activities Capital Assets, Net | $ 51,683,424 | $ 8,196,743 | $ (72,256) | $ 100 | $ 59,808,011 |

## NOTE 6 DETAIL OF CAPITAL ASSETS (CONTINUED)

| | Balance October 1, 2023 | Additions | (Deletions) | Transfers/ Reclassification | Balance September 30, 2024 |
|---|---|---|---|---|---|
| **Business-Type Activities:** | | | | | |
| Capital Assets, Not Being Depreciated: | | | | | |
| Land | $ 962,625 | $ - | $ - | $ - | $ 962,625 |
| Construction in Progress | 413,577 | 844,443 | - | (23,130) | 1,234,890 |
| Total Capital Assets, Not Being Depreciated | 1,376,202 | 844,443 | - | (23,130) | 2,197,515 |
| Capital Assets, Being Depreciated: | | | | | |
| Buildings and Improvements | 9,954,376 | 570,600 | - | 23,110 | 10,548,086 |
| Equipment | 4,183,522 | 275,580 | (36,627) | (74,653) | 4,347,822 |
| Infrastructure | 23,606,813 | 15,522 | - | 21 | 23,622,356 |
| Subtotal | 37,744,711 | 861,702 | (36,627) | (51,522) | 38,518,264 |
| Less: Accumulated Depreciation for: | | | | | |
| Buildings and Improvements | (2,725,234) | (85,999) | - | - | (2,811,233) |
| Equipment | (2,451,826) | (294,920) | 36,256 | 74,552 | (2,635,938) |
| Infrastructure | (15,316,816) | (881,339) | - | - | (16,198,155) |
| Subtotal | (20,493,876) | (1,262,258) | 36,256 | 74,552 | (21,645,326) |
| Total Capital Assets, Being Depreciated, Net | 17,250,835 | (400,556) | (371) | 23,030 | 16,872,938 |
| Right-to-Use Lease Assets: | | | | | |
| Equipment | 4,909 | 10,257 | (4,909) | - | 10,257 |
| Less: Accumulated Amortization | (4,362) | (2,044) | 4,909 | - | (1,497) |
| Total Right-to-Use Lease Assets, Net | 547 | 8,213 | - | - | 8,760 |
| Business-Type Activities Capital Assets, Net | $ 18,627,584 | $ 452,100 | $ (371) | $ (100) | $ 19,079,213 |

## NOTE 6 DETAIL OF CAPITAL ASSETS (CONTINUED)

Depreciation/amortization expense for the year ended September 30, 2024 was charged to functions/programs of the primary government as follows:

| | |
|---|---|
| Governmental Activities: | |
| General Government | $ 1,052,005 |
| Public Safety | 1,156,581 |
| Physical Environment | 9,268 |
| Transportation | 2,492,856 |
| Human Services | 22,711 |
| Culture/Recreation | 12,508 |
| Total Depreciation/Amortization Expense | $ 4,745,929 |
| | |
| Business-Type Activities: | |
| Solid Waste | $ 469,642 |
| Wauchula Hills Water/Wastewater Treatment | 770,872 |
| Vandolah Wastewater Treatment | 23,788 |
| Total Depreciation/Amortization Expense | $ 1,264,302 |

## NOTE 7 LONG-TERM LIABILITIES

A summary of the changes in long-term liabilities for the year ended September 30, 2024 is as follows:

| | Balance October 1, 2023 | Additions | (Reductions) | Balance September 30, 2024 | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | |
| Direct Borrowing: | | | | | |
| Financed Purchases | $ 253,803 | $ - | $ (156,385) | $ 97,418 | $ 97,418 |
| LAP Loan | - | 4,846,343 | - | 4,846,343 | - |
| Leases | 46,481 | 61,942 | (33,900) | 74,523 | 34,038 |
| SBITAs | 60,957 | 315,260 | (60,636) | 315,581 | 105,404 |
| Compensated Absences | 1,176,382 | 907,895 | (29,353) | 2,054,924 | 948,992 |
| Total Governmental Activities | $ 1,537,623 | $ 6,131,440 | $ (280,274) | $ 7,388,789 | $ 1,185,852 |
| **Business-Type Activities:** | | | | | |
| Direct Borrowing: | | | | | |
| FLGFC Note | $ 2,080,000 | $ - | $ (350,000) | $ 1,730,000 | $ 350,000 |
| Leases | 566 | 10,256 | (2,538) | 8,284 | 2,528 |
| Compensated Absences | 5,287 | - | - | 5,287 | 1,856 |
| Landfill Closure and Post-Closure Costs | 5,972,215 | - | (406,545) | 5,565,670 | 106,711 |
| Total Business-Type Activities | $ 8,058,068 | $ 10,256 | $ (759,083) | $ 7,309,241 | $ 461,095 |

## NOTE 7 LONG-TERM LIABILITIES (CONTINUED)

### Compensated Absences

Compensated absences represent the vested portion of leave credits. See Note 1 for a summary of the County's compensated absences policy. The liability for compensated absences is liquidated with resources of the General Fund, Transportation Trust Fund, Fire Control Fund, Grants Fund, Solid Waste Fund, Wauchula Hills Water/Wastewater Fund, and nonmajor governmental and enterprise funds.

### Direct Borrowing – FLGFC Note

The Board issued a note payable to the Florida Local Government Finance Commission (FLGFC) for $2,780,000 during fiscal year 2021 for the purposes of providing the Board with sufficient funds to refinance an existing loan previously made to the County by FLGFC. Principal payments are due annually, beginning March 1, 2022. Interest payments are due monthly, based on the market rate of commercial paper. The note is payable from and secured by designated revenues of the Board. During the year, $350,000 of principal and $98,482 in interest and related fees were paid. The note contains a provision that in an event of default, all payments may become due and payable.

Maturity is as follows:

| | Business-Type Activities | |
|---|---|---|
| | Florida Local Government Finance Commission | |
| Year Ending September 30, | Principal | Interest |
| 2025 | $ 350,000 | $ 56,918 |
| 2026 | 1,380,000 | 21,449 |
| Total | $ 1,730,000 | $ 78,367 |

### Direct Borrowing - Financed Purchases

The County financed the purchase of a fire truck and an ambulance. Principal and interest is payable in annual instalments of $100,776 beginning in January 2021 at 3.45% interest through January 2025 for the fire truck. In the event of a default, the County agrees to return the equipment to the lessor.

Maturities are as follows:

| | Governmental Activities | |
|---|---|---|
| | Financed Purchases | |
| Year Ending September 30, | Principal | Interest |
| 2025 | $ 97,418 | $ 3,358 |

## NOTE 7 LONG-TERM LIABILITIES (CONTINUED)

### Direct Borrowing – Florida Legislative Appropriate Program (LAP) Loan

The County entered into an agreement with the State of Florida, Division of Emergency Management to receive $4,846,343 from the Hurricane Recovery Grant Program. Pursuant to the 2023 Specific Appropriations 25676A, the Florida Legislative Appropriation Program (LAP) provided resources to fund hurricane repairs and recovery to publicly owned facilities damaged by Hurricanes Ian and/or Nicole, infrastructure repairs, and loss of local and county revenues within the Federal Emergency Management Agency (FEMA) disaster declarations for Hurricane Ian and/or Hurricane Nicole. Terms and conditions to receive the funds are that the recipient has, or will have, a Public Assistance (PA) Project Worksheet (PW) on file. Funding will be used as an advanced payment or a zero percent loan to get projects started and shall be repaid up to the amount of the funds subsequently received from FEMA. The agreement terminates upon the completion of all eligible work and payment of all eligible costs in accordance with the Public Assistance Program requirements. As of September 30, 2024, outstanding LAP loan payable totaled $4,846,343.

### Lessee Arrangement

The County leases equipment under long-term, noncancelable lease agreements. The leases expire at various dates through 2027 and provide for renewal options in various terms.

Total future minimum lease payments under lease agreements are as follows:

| | Governmental Activities | | Business-Type Activities | | |
|---|---|---|---|---|---|
| Year Ending September 30, | Principal | Interest | Principal | Interest | Total |
| 2025 | $ 34,038 | $ 1,995 | $ 2,528 | $ 250 | $ 38,810 |
| 2026 | 22,861 | 957 | 2,621 | 157 | 26,595 |
| 2027 | 15,534 | 314 | 2,594 | 61 | 18,503 |
| 2028 | 2,085 | 14 | 541 | 3 | 2,643 |
| Total Minimum Lease Payments | $ 74,518 | $ 3,279 | $ 8,284 | $ 471 | $ 86,552 |

### Subscription-Based Information Technology Arrangements (SBITA)

SBITAs entered into by the County are included as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inceptions. Payments made in accordance with the SBITA terms are reported as debt service expenditures as they are incurred.

Total future minimum SBITA payments under subscription agreements are as follows:

| | Governmental Activities | | |
|---|---|---|---|
| Year Ending September 30, | Principal | Interest | Total |
| 2025 | $ 105,404 | $ 10,819 | $ 116,223 |
| 2026 | 107,005 | 5,843 | 112,848 |
| 2027 | 103,172 | 2,204 | 105,376 |
| Total Minimum SBITA Payments | $ 315,581 | $ 18,866 | $ 334,447 |

## NOTE 8 DUE TO/DUE FROM OTHER FUNDS

The balance of due from other funds and due to other funds are as follows at September 30, 2024:

| | Due from Other Funds | Due to Other Funds |
|---|---|---|
| Major Funds: | | |
| General Fund | $ 2,441,427 | $ 92,812 |
| Transportation Trust | 345 | 63,989 |
| Grants Fund | - | 2,378,936 |
| Wauchula Hills Water/Wastewater Treatment Fund | 748 | - |
| Solid Waste Fund | 275 | - |
| Nonmajor Governmental Funds | 134,022 | 41,080 |
| Total | $ 2,576,817 | $ 2,576,817 |

Amounts due to and from other funds arise from timing differences as a result of transactions and cash transfers for operating purposes.

## NOTE 9 FUND BALANCES

The governmental funds are classified as follows:

| | | |
|---|---|---|
| Nonspendable | | $ 390,330 |
| Restricted: | | |
| Court Innovations | $ 531,357 | |
| Court Technology | 2,930 | |
| Economic Development Authority: | | |
| Economic Development | 5,690,996 | |
| Recreation | 242,615 | |
| E-911 | 645,267 | |
| Grants | 1,049,307 | |
| Inmate Welfare | 148,583 | |
| Law Enforcement Education | 44,986 | |
| Law Enforcement Trust | 157,017 | |
| Law Enforcement - Other | 7,353 | |
| Records Modernization | 189,837 | |
| Emergency Disaster | 4,846,343 | |
| Tourist Development | 400,970 | |
| Transportation | 4,636,527 | |
| Total Restricted | | 18,594,088 |
| Committed: | | |
| Clerk Related Functions | 140,270 | |
| Fire Control | 519,795 | |
| Mining | 480,244 | |
| Total Committed | | 1,140,309 |
| Assigned: | | |
| County Operations | 1,495,199 | |
| Total Assigned | | 1,495,199 |
| Unassigned | | 17,474,492 |
| Total Fund Balances | | $ 39,094,418 |

## NOTE 10 DEFINED BENEFIT PENSION PLANS

### Florida Retirement System Pension Plan

Background

The Florida Retirement System (FRS) was created by Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing, multiemployer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the County are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' Web site (www.dms.myflorida.com).

Plan Description

The Florida Retirement System Pension Plan (FRS Plan) is a cost-sharing, multiemployer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- Regular Class – Members of the FRS who do not qualify for membership in the other classes.
- Elected County Officers Class – Members who hold specified elective offices in local government.
- Senior Management Service Class (SMSC) – Members in senior management level positions.
- Special Risk Class – Members who are special risk employees, such as law enforcement officers, meet the criteria to qualify for this class.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

Plan Description (Continued)

Employees enrolled in the FRS Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the FRS Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62, or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of service. All members enrolled in the FRS Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 30 years of service. Employees enrolled in the FRS Plan may include up to four years of credit for military service toward creditable service. The FRS Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The FRS Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the FRS Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided

Benefits under the FRS Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

Benefits Provided (Continued)

The following chart shows the percentage value for each year of service credit earned:

| Class, Initial Enrollment, and Retirement Age/Years of Service | % Value |
|---|---|
| Regular Class Members Initially Enrolled Before July 1, 2011: | |
| Retirement up to Age 62 or up to 30 Years of Service | 1.60 |
| Retirement up to Age 63 or up to 31 Years of Service | 1.63 |
| Retirement up to Age 64 or up to 32 Years of Service | 1.65 |
| Retirement up to Age 65 or up to 33 Years of Service | 1.68 |
| Regular Class Members Initially Enrolled on or After July 1, 2011: | |
| Retirement up to Age 65 or up to 33 Years of Service | 1.60 |
| Retirement up to Age 66 or up to 34 Years of Service | 1.63 |
| Retirement up to Age 67 or up to 35 Years of Service | 1.65 |
| Retirement up to Age 68 or up to 36 Years of Service | 1.68 |
| Elected County Officers | 3.00 |
| Senior Management Service Class | 2.00 |
| Special Risk Regular: | |
| Service from December 1, 1970 Through September 30, 1974 | 2.00 |
| Service on and After October 1, 1974 | 3.00 |

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% 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 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. FRS Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions

The Florida Legislature establishes contribution rates for participating employers and employees. Effective July 1, 2011, all FRS Plan members (except those in DROP) are required to make 3% employee contributions on a pretax basis. The contribution rates attributable to the County, effective July 1, 2023, were applied to employee salaries as follows: regular employees 13.57%, special risk 32.67%, county elected officials 58.68%, senior management 34.52%, and DROP participants 21.13%. The County's contributions to the FRS Plan were $3,447,969 for the year ended September 30, 2024.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

Pension Costs

At September 30, 2024, the County reported a liability of $23,192,326 for its proportionate share of the FRS Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The County's proportion of the net pension liability was based on the County's contributions received by FRS during the measurement period for employer payroll paid dates from July 1, 2024, through June 30, 2024, relative to the total employer contributions received from all of FRS's participating employers. At June 30, 2024, the County's proportion was 0.059952268%, which was an increase of 0.002461214% from its proportion measured as of June 30, 2023.

For the year ended September 30, 2024, the County recognized pension expense of $3,144,431 for its proportionate share of FRS's pension expense. In addition, the County reported its proportionate share of FRS's deferred outflows of resources and deferred inflows of resources from the following sources:

| Description | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences Between Expected and Actual Economic Experience | $ 2,343,051 | $ - |
| Changes in Actuarial Assumptions | 3,178,725 | - |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | - | 1,541,485 |
| Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions | 1,032,399 | 1,695,683 |
| County Contributions Subsequent to the Measurement Date | 819,725 | - |
| Total | $ 7,373,900 | $ 3,237,168 |

$819,725 reported as deferred outflows of resources related to pensions resulting from County contributions to the FRS Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

| Year Ending September 30, | Amount |
|---|---|
| 2025 | $ (694,942) |
| 2026 | 3,565,441 |
| 2027 | 335,659 |
| 2028 | (55,050) |
| 2029 | 165,899 |
| Thereafter | - |

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

Actuarial Assumptions

The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| FRS Actuarial Assumptions: | |
| Inflation | 2.40% Per Year |
| Salary Increases | 3.50%, Average, Including Inflation |
| Investment Rate of Return | 6.70% |

Mortality rates were based on the PUB-2010 base table, varies by member category and sex, projected generationally with Scale MP-2018. The actuarial assumptions used in the July 1, 2024, valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

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, as outlined in the FRS Plan's investment policy, and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Annual Arithmetic Return | Compound Annual (Geometric) Return | Standard Deviation |
|---|---|---|---|---|
| Cash | 1.0 % | 3.3 % | 3.3 % | 1.1 % |
| Fixed Income | 29.0 | 5.7 | 5.7 | 3.9 |
| Global Equity | 45.0 | 8.6 | 7.0 | 18.2 |
| Real Estate | 12.0 | 8.1 | 6.8 | 16.6 |
| Private Equity | 11.0 | 12.4 | 8.8 | 28.4 |
| Strategic Investments | 2.0 | 6.6 | 6.2 | 8.7 |
| Total | 100.0 % | | | |
| Assumed Inflation - Mean | | | 2.4 % | 1.5 % |

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Florida Retirement System Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.70% for the FRS Plan, which was no change from the 6.70% rate as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, each of 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 long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Liability Sensitivity

The following presents the County's proportionate share of the net pension liability for the FRS Plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

| Description | 1% Decrease in Discount Rate | Current Discount Rate | 1% Increase in Discount Rate |
|---|---|---|---|
| FRS Plan Discount Rate | 5.70% | 6.70% | 7.70% |
| County's Proportionate Share of the FRS Plan Net Pension Liability | $ 40,794,544 | $ 23,192,326 | $ 8,446,792 |

Pension Plan Fiduciary Net Position

Detailed information about the FRS Plan's fiduciary's net position is available in a separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report. That report may be obtained through the Florida Department of Management Services website at http://www.dms.myflorida.com.

### Retiree Health Insurance Subsidy Program

Plan Description

The Retiree Health Insurance Subsidy Program (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.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Retiree Health Insurance Subsidy Program (Continued)

Benefits Provided

Eligible retirees and beneficiaries received a monthly HIS payment of $7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $45 and a maximum HIS payment of $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, 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 plan fiscal year ended June 30, 2024, the contribution rate was 1.66% of payroll pursuant to section 112.363, Florida Statutes. The County contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions 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 the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled. The County's contributions to the HIS Plan were $356,133 for the year ended September 30, 2024.

Pension Costs

At September 30, 2024, the County reported a liability of $6,188,533 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The County's proportion of the net pension liability was based on the County's contributions received by HIS during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all participating employers. At June 30, 2024, the County's proportion was 0.041254203%, which was a decrease of 0.003554451% from its proportion measured as of June 30, 2023.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Retiree Health Insurance Subsidy Program (Continued)

Pension Costs (Continued)

For the year ended September 30, 2024, the County recognized pension expense of $166,805 for its proportionate share of HIS's pension expense. In addition, the County reported its proportionate share of HIS's deferred outflows of resources and deferred inflows of resources from the following sources:

| Description | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences Between Expected and Actual Economic Experience | $ 59,754 | $ 11,883 |
| Changes in Actuarial Assumptions | 109,523 | 732,643 |
| Net Difference Between Projected and Actual Earnings on Pension Plan Investments | - | 2,238 |
| Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions | 329,697 | 738,046 |
| County Contributions Subsequent to the Measurement Date | 84,429 | - |
| Total | $ 583,403 | $ 1,484,810 |

$84,429 reported as deferred outflows of resources related to pensions 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, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

| Year Ending September 30, | Amount |
|---|---|
| 2025 | $ (172,260) |
| 2026 | (193,433) |
| 2027 | (251,689) |
| 2028 | (178,606) |
| 2029 | (143,773) |
| Thereafter | (46,075) |

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Retiree Health Insurance Subsidy Program (Continued)

Actuarial Assumptions

The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| HIS Actuarial Assumptions: | |
| Inflation | 2.40% Per Year |
| Salary Increases | 3.50%, Average, Including Inflation |
| Municipal Bond Rate | 3.93% |

Mortality rates were based on the Generational PUB-2010 with Projection Scale MP-2018. The actuarial assumptions used in the July 1, 2024 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

Discount Rate

The discount rate used to measure the total pension liability was 3.93% for the HIS Plan, which was a 0.28 increase from the 3.65% rate as of June 30, 2023. 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.

Pension Liability Sensitivity

The following presents the County's proportionate share of the net pension liability for the HIS Plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

| Description | 1% Decrease in Discount Rate | Current Discount Rate | 1% Increase in Discount Rate |
|---|---|---|---|
| HIS Plan Discount Rate | 2.93% | 3.93% | 4.93% |
| County's Proportionate Share of the HIS Plan Net Pension Liability | $ 7,044,850 | $ 6,188,533 | $ 5,477,652 |

Pension Plan Fiduciary Net Position

Detailed information about the HIS Plan's fiduciary's net position is available in a separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report. That report may be obtained through the Florida Department of Management Services website at http://www.dms.myflorida.com.

## NOTE 10 DEFINED BENEFIT PENSION PLANS (CONTINUED)

### Summary

The aggregate amount of net pension liability, related deferred inflows of resources, and deferred outflows of resources, and pension expense for the County's defined benefit pension plans are summarized below. These liabilities are typically liquidated by the individual funds in which the employee's costs are associated.

| | FRS Plan | HIS Plan | Total |
|---|---|---|---|
| Net Pension Liability | $ 23,192,326 | $ 6,188,533 | $ 29,380,859 |
| Deferred Outflows of Resources | 7,373,900 | 583,403 | 7,957,303 |
| Deferred Inflows of Resources | 3,237,168 | 1,484,810 | 4,721,978 |
| Pension Expense | 3,144,431 | 166,805 | 3,311,236 |

## NOTE 11 DEFINED CONTRIBUTION PLAN

### FRS Investment Plan

The Florida State Board of Administration (SBA) administers the defined contribution plan officially titled the FRS Investment Plan (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 FRS defined benefit 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 plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06% of payroll and by forfeited benefits of Plan members.

## NOTE 11 DEFINED CONTRIBUTION PLAN (CONTINUED)

### FRS Investment Plan (Continued)

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 FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS 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 plan fiscal year ended June 30, 2024, 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 FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The County's Investment Plan pension expense totaled $1,059,509 for the year ended September 30, 2024. Employee contributions to the Investment Plan totaled $146,764 for the year ended September 30, 2024.

## NOTE 12 OTHER POSTEMPLOYMENT BENEFITS

### Plan Description

The County administers a single employer defined benefit healthcare plan entitled County Group Health Plan. Pursuant to the provisions of Section 112.0801, Florida Statutes, former employees and eligible dependents who retire from the County may continue to participate in the County Group Health Plan on the same basis (i.e., single or family coverage) that they were covered immediately before their retirement provided they make a satisfactory agreement for payment and pay 100% of the premium before the beginning of each month of coverage. The County subsidizes the premium rates paid by retirees by allowing them to participate in the plan at a reduced or blended group (implicitly subsidized) premium rate for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. The plan does not issue a publicly available report.

## NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

### Plan Description (Continued)

The County's total OPEB liability was $3,008,794, OPEB related deferred outflows of resources was $816,095, deferred inflows of resources was $496,698 and OPEB expense was $125,900.

### Funding Policy

Contribution requirements of the County are established and may be amended through the County. The plan is currently being funded on a pay-as-you-go basis. No trust fund has been established for the plan.

### Employees Covered by Benefit Terms

At September 30, 2024, the following employees were covered by the benefit terms:

| | |
|---|---|
| Inactive Employees or Beneficiaries Currently Receiving Benefits | 8 |
| Active Plan Members | 326 |
| Total | 334 |

### Total OPEB Liability

The County's Total OPEB liability was measured as of September 30, 2024 and was determined by an actuarial valuation as of September 30, 2024. The following table shows the County's total OPEB liability for the year ended September 30, 2024.

| | Total OPEB Liability |
|---|---|
| Balances - October 1, 2023 | $ 2,181,681 |
| Changes for the Year: | |
| Service Cost | 87,791 |
| Interest | 108,100 |
| Changes in Assumptions | 730,752 |
| Benefit Payments | (99,530) |
| Net Changes | 827,113 |
| Balances - September 30, 2024 | $ 3,008,794 |

### Discount Rate Sensitivity

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

| Description | 1% Decrease in Discount Rate | Discount Rate | 1% Increase in Discount Rate |
|---|---|---|---|
| OPEB Plan Discount Rate | 2.81 % | 3.81 % | 4.81 % |
| Total OPEB Liability | $ 3,224,923 | $ 3,008,794 | $ 2,793,803 |

## NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

### Healthcare Trend Rate Sensitivity

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| Description | 1% Decrease in Healthcare Cost Trend Rate | Healthcare Cost Trend Rate | 1% Increase in Healthcare Cost Trend Rate |
|---|---|---|---|
| Total OPEB Liability | $ 2,630,344 | $ 3,008,794 | $ 3,471,080 |

### Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense of $125,900. In addition, the County reported deferred outflows and inflows of resources from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences Between Expected and Actual Experience | $ 101,228 | $ 165,189 |
| Changes of Assumptions | 714,867 | 331,509 |
| Total | $ 816,095 | $ 496,698 |

Amounts reported as deferred outflows and inflows of resources related to OPEB will be amortized over future fiscal years as follows:

| Year Ending September 30, | Amount |
|---|---|
| 2025 | $ (69,990) |
| 2026 | (69,996) |
| 2027 | (63,786) |
| 2028 | 59,116 |
| 2029 | 53,340 |
| Thereafter | 410,713 |

### Actuarial Assumptions

The total OPEB liability as of September 30, 2024 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate used was 2.50%.

The current health care trend rate starts at an initial rate of 6.50%, decreasing to an ultimate rate of 4.00%.

## NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

**Actuarial Assumptions (Continued)**

The actuarial cost method used was Entry Age Normal Level % of Salary.

Mortality rates were based on the SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2021 for special risk employees and SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021 for all other employees.

The discount rate used to measure the total OPEB liability was 3.81%, based on the yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of September 30, 2024 (measurement date). The prior measurement date used 4.87%.

For Sheriff's office retirees that are receiving an explicit subsidy, retiree contributions are assumed to increase by 1.00% per year. For all other retirees, retiree contributions are assumed to increase according to health care trend rates.

Since the most recent GASB 75 valuation, the following changes have been made:

- The discount rate as of the measurement date is 3.81%. The prior measurement used 4.87%.
- Health care trend rates were updated to an initial rate of 6.50% decreasing by 1.5% annually to an ultimate rate of 4.00%.

## NOTE 13 RISK MANAGEMENT

The County is exposed to various risks of loss related to torts: theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The County, with the exception of the Sheriff, is a member of Public Risk Management of Florida (PRM), a local government risk management pool. The PRM program is structured under a self-insured retention insurance program, whereby PRM pays claims up to a specified amount annually for property and general liability, public officials' liability, automobile liability and workers' compensation. PRM purchases excess insurance or stop loss insurance from commercial carriers to cover losses above the self-insured retention amounts.

PRM assesses each member it's pro rata share of the estimated amount required to meet current year losses and operating expenses. If total member assessments (premiums) do not produce sufficient funds to meet its obligations, PRM can make additional limited assessments. Losses, if any, in excess of PRM's ability to assess its members would revert back to the member that incurred the loss. PRM requires a one-year advance notice for nonrenewal.

## NOTE 13 RISK MANAGEMENT (CONTINUED)

The Sheriff participates in the Florida Sheriffs Risk Management Fund (FSRMF) which is a public entity risk pool that permits the Sheriff to cover the following types of risk:

- Law Enforcement Liability
- Public Officials' Liability
- Automobile Physical Damage and Liability
- And others

The funding agreements provide that the self-insurance funds will be self-sustaining through member premiums and that the Sheriff's liability fund will reinsure through commercial companies. Those funds and program absorb losses up to a specified amount annually and purchases excess coverage from third-party carriers. Each member is assessed his/her pro rata share of the estimated amount required to meet current year losses and operating expenses. Losses, if any, in excess of the fund or program ability to assess its members would revert back to the member that incurred the loss.

The Sheriff also participates in FSRMF for workers' compensation coverage.

There is no significant reduction in insurance coverage from the prior year. The insurance settlements have not exceeded the County's insurance coverage in any of the prior three fiscal years.

## NOTE 14 COMMITMENTS AND CONTINGENCIES

### Contracts

The County has entered into various contracts for design, construction, and other services as of September 30, 2024.

| Project | Project Authorization | Expended to Date | Commitment |
|---|---|---|---|
| New Public Works Admin Building | $ 532,358 | $ 323,908 | $ 208,450 |
| Center Hill Bridge | 272,903 | 213,590 | 59,313 |
| Investigation of Crewsville Culvert Crossing | 19,633 | 17,323 | 2,310 |
| Hardee CR 663 Road | 665,321 | 490,285 | 175,036 |
| Ten Mile Grade Road & Bridge | 342,260 | 149,391 | 192,870 |
| Hardee CR 633 Road | 596,620 | - | 596,620 |
| Elevator Repair at Annex 1FL | 252,899 | 68,280 | 184,619 |
| Tenting for Termintes of Rec Hall | 31,733 | - | 31,733 |
| Two Communication Towers | 6,609,861 | 2,974,437 | 3,635,424 |
| FDEP VA Deliverable 1 | 190,000 | 40,000 | 150,000 |
| New EOC Building Plans: Phase 1: Design | 555,303 | 282,432 | 272,871 |
| Wauchula Hills WTP Improvements | 118,479 | - | 118,479 |
| Wauchula Hills Phase 7: Design/ Engineering | 330,710 | 198,320 | 132,390 |
| Wauchula Hills Phase 8: WTP Pumping Improvement | 367,399 | 149,715 | 217,684 |
| Wauchula Hills Water Engineering Services | 393,087 | 185,837 | 207,250 |

## NOTE 14 COMMITMENTS AND CONTINGENCIES (CONTINUED)

**Landfill Closure Commitments**

Hardee County has completed two approximate 6-acre expansions (Phase II) of their original 12.3 acre Class I Landfill (Phase I). This brings the total footprint up to 24.8 acres. Phase I was at capacity in 2010 and received a partial final closure in January of 2012. Phase II is separated into two sections (Sections I and II). Section I became operational in May 2008 and last received waste in November 2019. Section II became operational in May 2019 and has an expected life of 25 years.

To minimize the threat to public health and the environment, Solid Waste Financial Assurance requirement were adopted by the state in 1984 to secure the proper closing of solid waste management facilities operating in the state of Florida. When demonstrating proof of financial assurance, Hardee County uses a secured escrow account to deposit annual prorated amounts for the total cost of final closure. These estimates are tied directly to a set of approved cost closure and long-term care estimates that are prepared by professional engineers every two years and updated with an inflation factor every two years. These estimates are approved by the State of Florida's Department of Environmental Protections and audited annually by independent auditors. Long-term care is for the post-closure care cost for the landfill site for 30 years after closure and the County is not required to escrow those estimated amounts.

Although closure and post-closure care costs are paid only near or after the date the landfill stops accepting waste, the County reports as a liability a portion of closure and post-closure care costs based on landfill capacity used as of the balance sheet date. At September 30, 2024, the County estimates that the cost of permanently closing and caring for the landfill in accordance with current regulations will be $7,829,630. The landfill closure and post-closure care liability was $5,565,670 at September 30, 2024; and represents the cumulative amount reported to date based on an average use of 71.08% of the total estimated capacity available as of September 30, 2024. The County will recognize the remaining $2,263,959 will be recognized as the remaining estimated capacity is filled. There was an increase in the liability due to the decrease in available capacity and current year inflation. The decrease in the liability caused the general and administrative expenses to be decreased by $406,544 as of September 30, 2024. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and Federal laws and regulation to make annual contributions to a landfill management escrow account to finance only the closure portion of the estimates. That portion was $100,000 at September 30, 2024. The County is in compliance with these requirements at September 30, 2024. At September 30, 2024, $1,256,173 is held in a separate cash account to fund the estimated closure costs of the regional landfill, materials recovery facility, and waste tire facility. The County expects that future inflation costs will be paid from future contributions and interest earnings on these contributions. In the event closure escrow and interest earnings prove inadequate due to higher than expected inflation changes in technology or changes in laws and regulations, these costs may need to be financed by future landfill uses or future tax revenue. The County intends to fund these costs annually through its solid waste special assessment.

## NOTE 14 COMMITMENTS AND CONTINGENCIES (CONTINUED)

### Contingencies

The County is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. It is the opinion of management that resolution of these matters will not have a material adverse effect on the financial condition of Hardee County, Florida.

The County participates in a number of federal and state grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended September 30, 2024, have not yet been accepted/approved by the grantors. Accordingly, the final determination of the County's compliance with applicable grant requirements will be established at a future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined, although the County expects such amounts, if any, to be immaterial.

## NOTE 15 TRANSFERS

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

Transfers during the year ended September 30, 2024 consisted of the following:

| | | |
|---|---|---|
| Transfers to the General Fund from: | | |
| Fire Control Fund | $ | 142,500 |
| Grants Fund | | 40,521 |
| Nonmajor Governmental Funds | | 70,000 |
| Solid Waste Fund | | 57,000 |
| Wauchula Hills Water/Wastewater Treatment Fund | | 100,000 |
| Nonmajor Enterprise Fund | | 19,000 |
| Total | $ | 429,021 |
| Transfers to the Transportation Trust Fund from: | | |
| Solid Waste Fund | $ | 171 |
| Total | $ | 171 |
| Transfers to the Fire Control Fund from: | | |
| General Fund | $ | 201,456 |
| Transfers to the Grants Fund from: | | |
| General Fund | $ | 19,708 |
| Transfers to the Nonmajor Governmental Funds from: | | |
| General Fund | $ | 667,028 |
| Nonmajor Governmental Funds | | 252,983 |
| Total | $ | 920,011 |

## NOTE 16 STATE HOUSING INITIATIVE PARTNERSHIP PROGRAM (SHIP)

The State Housing Initiative Program Trust Fund (SHIP) is included in the Grants fund. Separate financial information for this program is reported below

**Balance Sheet**
**September 30, 2024**

| | |
|---|---|
| **Assets:** | |
| Cash | $ 1,423,514 |
| Total Assets | $ 1,423,514 |
| **Liabilities:** | |
| Accounts Payable and Accrued Liabilities | $ 5,983 |
| **Fund Balance** | 1,417,531 |
| Total Liabilities and Fund Balance | $ 1,423,514 |

**Statement of Revenues, Expenditures, and Changes in Fund Balance**
**Year Ended September 30, 2024**

| | |
|---|---|
| **Revenues:** | |
| Intergovernmental | $ 927,380 |
| Interest | 44,582 |
| Miscellaneous | 40,509 |
| Total Revenues | 1,012,471 |
| **Expenditures:** | |
| Economic Environment | 1,300,831 |
| **Net Change in Fund Balance** | (288,360) |
| Fund Balance - Beginning of Year | 1,705,891 |
| **Fund Balance - End of Year** | $ 1,417,531 |

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## REQUIRED SUPPLEMENTARY INFORMATION

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# HARDEE COUNTY, FLORIDA
# SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS — COUNTY GROUP HEALTH PLAN
# LAST TEN FISCAL YEARS*

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|---|---|
| Total OPEB Liability: | | | | | | | |
| Service Cost | $ 87,791 | $ 84,011 | $ 138,220 | $ 134,279 | $ 191,082 | $ 161,402 | $ 167,907 |
| Interest | 108,100 | 99,944 | 53,758 | 49,740 | 101,430 | 100,833 | 85,298 |
| Changes of Assumptions | 730,752 | (14,610) | (234,664) | (2,029) | (543,367) | 112,359 | - |
| Differences Between Expected and Actual Experience[1] | - | 49,256 | 62,547 | 26,776 | (385,394) | 84,588 | (92,982) |
| Benefit Payments | (99,530) | (95,243) | (70,758) | (58,020) | (94,016) | (76,725) | (71,042) |
| Net Change in Total OPEB Liability | 827,113 | 123,358 | (50,897) | 150,746 | (730,265) | 382,457 | 89,181 |
| Total OPEB Liability - Beginning | 2,181,681 | 2,058,324 | 2,109,221 | 1,958,475 | 2,688,740 | 2,306,283 | 2,217,102 |
| Total OPEB Liability - Ending | $ 3,008,794 | $ 2,181,682 | $ 2,058,324 | $ 2,109,221 | $ 1,958,475 | $ 2,688,740 | $ 2,306,283 |
| Covered Employee Payroll[2] | $ 16,530,624 | $ 16,761,132 | $ 14,602,325 | $ 15,426,167 | $ 14,940,598 | $ 14,915,824 | $ 14,094,511 |
| Total OPEB Liability as a Percentage of the Covered Employee Payroll | 18.20% | 13.02% | 14.10% | 13.67% | 13.11% | 18.03% | 16.36% |

**Notes to Schedule:**

The OPEB plan is not administered through a trust.
For fiscal year ending September 30, 2024, a September 30, 2024 measurement date was used.

Change of Assumptions:
The discount rate was changed from 4.87% as of the beginning of the measurement period to 3.81% as of September 30, 2024.
The expected claims costs and premiums were updated to reflect recent information provided for this valuation.
Participation rates were reduced from 30% to 20% for the County and Sheriff's Office with less than 20 years of service at retirement.
Retirement rates used in the July 1, 2023 actuarial valuation of the Florida Retirement System.
Health care trend rates was updated to reflect the Getzen forecasting Model, with trend starting at 6.50% and gradually decreasing to an ultimate trend rate of 4.00%.

[1] Due to a change in actuary, isolation of the difference between the expected and actual experience of the Total OPEB Liability for Measurement Year 2024 was not practical.
[2] Covered-Employee Payroll presented for Measurement Year 2024 is an estimate based on the data submitted for the valuation. GASB Statement No. 75 defined Covered-employee as the payroll of employees that are provided with OPEB through the OPEB plan, including employees terminating during the measurement period.

* Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the County will present information for only those years for which information is available.

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY — FLORIDA RETIREMENT SYSTEM PENSION PLAN
# LAST TEN MEASUREMENT PERIODS

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| County's Proportion of the Net Pension Liability | 0.059952268% | 0.062413482% | 0.057460855% | 0.059909115% | 0.066685442% | 0.065592527% | 0.066277420% | 0.068142507% | 0.067373223% | 0.064108020% |
| County's Proportionate Share of the Net Pension Liability | $ 23,192,326 | $ 24,869,760 | $ 21,380,056 | $ 4,525,452 | $ 28,902,453 | $ 22,589,162 | $ 19,963,112 | $ 20,156,103 | $ 17,011,793 | $ 8,280,411 |
| County's Covered Payroll | $ 17,295,602 | $ 17,470,433 | $ 15,595,174 | $ 15,598,669 | $ 15,351,492 | $ 14,621,730 | $ 14,194,202 | $ 14,224,013 | $ 13,473,315 | $ 14,257,015 |
| County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | 134.09 % | 142.35 % | 137.09 % | 29.01 % | 188.27 % | 154.49 % | 140.64 % | 141.70 % | 126.26 % | 58.08 % |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 83.70 % | 82.38 % | 82.89 % | 96.40 % | 78.85 % | 82.61 % | 84.26 % | 83.89 % | 84.88 % | 92.00 % |

**Note to Schedule:**

The amounts presented for each fiscal year were determined as of June 30.

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF THE COUNTY CONTRIBUTIONS — FLORIDA RETIREMENT SYSTEM PENSION PLAN
# LAST TEN FISCAL YEARS

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| Contractually Required Contribution | $ 3,447,969 | $ 3,063,548 | $ 2,530,645 | $ 2,294,475 | $ 2,223,991 | $ 2,097,771 | $ 1,914,809 | $ 1,790,358 | $ 1,764,185 | $ 1,575,522 |
| Contributions in Relation to the Contractually Required Contribution | (3,447,969) | (3,063,548) | (2,530,645) | (2,294,475) | (2,223,991) | (2,097,771) | (1,914,809) | (1,790,358) | (1,764,185) | (1,575,522) |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| County's Covered Payroll | $ 17,606,116 | $ 17,280,041 | $ 15,657,874 | $ 15,479,688 | $ 15,423,083 | $ 14,915,824 | $ 14,097,511 | $ 14,288,767 | $ 14,029,458 | $ 14,257,015 |
| Contributions as a Percentage of Covered Payroll | 19.58 % | 17.73 % | 16.16 % | 14.82 % | 14.42 % | 14.06 % | 13.58 % | 12.53 % | 12.57 % | 11.05 % |

**Note to Schedule:**

The amounts presented for each fiscal year were determined as of September 30.

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF THE COUNTY PROPORTIONATE SHARE OF THE NET PENSION LIABILITY — HEALTH INSURANCE SUBSIDIARY PENSION PLAN
# LAST TEN MEASUREMENT PERIODS

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| County's Proportion of the Net Pension Liability | 0.041254203% | 0.044808654% | 0.042169504% | 0.044203363% | 0.044663786% | 0.043825156% | 0.043720469% | 0.044410650% | 0.043992580% | 0.044020471% |
| County's Proportionate Share of the Net Pension Liability | $ 6,188,533 | $ 7,116,212 | $ 4,466,424 | $ 5,422,207 | $ 5,453,376 | $ 4,903,596 | $ 4,627,423 | $ 4,748,636 | $ 5,127,153 | $ 4,489,399 |
| County's Covered Payroll | $ 17,295,602 | $ 17,470,433 | $ 15,595,175 | $ 15,598,669 | $ 15,351,492 | $ 14,621,730 | $ 14,194,202 | $ 14,224,013 | $ 13,473,315 | $ 14,257,015 |
| County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | 35.78 % | 40.73 % | 28.64 % | 34.76 % | 35.52 % | 33.54 % | 32.60 % | 33.38 % | 38.05 % | 31.49 % |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 4.80 % | 4.12 % | 4.81 % | 3.56 % | 3.00 % | 2.63 % | 2.15 % | 1.64 % | 0.97 % | 0.50 % |

**Note to Schedule:**

The amounts presented for each fiscal year were determined as of June 30.

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF THE COUNTY CONTRIBUTIONS — HEALTH INSURANCE SUBSIDIARY PENSION PLAN
# LAST TEN FISCAL YEARS

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| Contractually Required Contribution | $ 356,133 | $ 304,244 | $ 256,201 | $ 257,314 | $ 257,563 | $ 248,696 | $ 235,677 | $ 238,909 | $ 234,651 | $ 180,890 |
| Contributions in Relation to the Contractually Required Contribution | (356,133) | (304,244) | (256,201) | (257,314) | (257,563) | (248,696) | (235,677) | (238,909) | (234,651) | (180,890) |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| County's Covered Payroll | $ 17,606,116 | $ 17,280,041 | $ 15,657,874 | $ 15,479,688 | $ 15,423,083 | $ 14,915,824 | $ 14,097,511 | $ 14,288,767 | $ 14,029,458 | $ 14,257,015 |
| Contributions as a Percentage of Covered Payroll | 2.02% | 1.76% | 1.64% | 1.66% | 1.67% | 1.67% | 1.67% | 1.67% | 1.67% | 1.27% |

**Note to Schedule:**

The amounts presented for each fiscal year were determined as of September 30.

**HARDEE COUNTY, FLORIDA**
**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTION**
**YEAR ENDED SEPTEMBER 30, 2024**

## SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Following are descriptions of each special revenue fund.

**Fines and Forfeitures Fund** – Pursuant to Florida Statute 142.01, the Fines and Forfeiture Fund accounts for all fines and forfeitures collected in the County under the penal laws of the state. The fund is used to pay for criminal expenses, fees, and costs where the crime was committed in the County and to support the administrative operations of the Clerk and the Sheriff.

**Law Enforcement Trust Fund** – The Law Enforcement Trust Fund accounts for proceeds received pursuant to Florida Statute 932.7055 and are used for law enforcement related purposes as defined in the statute.

**Clerk's Fine and Forfeiture Fund** – The Clerk's Fine and Forfeiture Fund is established in accordance with Sections 28.35 and 28.37, Florida Statutes. It is used to account for court fines, fees, service charges, liabilities, and costs.

**E-911 Fund** – The E-911 Fund accounts for proceeds received from 911 fees and grants related to providing E-911 services within the County.

**Mining Fund** – The Mining Fund accounts for mining fees and mining reimbursements related to mining activities within the County.

**Tourist Development Fund** – The Tourist Development Fund is a special revenue fund that accounts for the restricted dollars generated from the tourist development tax to be used for items listed and approved by the tourist development board and in accordance with Florida Statute 125.0104.

**Clerk's Public Records Modernization Trust Fund** – The Clerk's Records Modernization Fund is established in accordance with Florida Statutes. It is used to account for court technology and public records modernization pursuant to Section 28.24, Florida Statutes.

**Clerk's Child Support IV-D Fund** – The Clerk's Child Support IV-D Fund is used to account for the child support enforcement grant and related expenditures. In addition, amounts that exceed operating costs of running the child support depository program are to be used for Clerk related functions as directed by the Board.

**Sheriff's Commissary Fund** – The Sheriff's Commissary fund accounts for commissions earned by providing goods and services to the inmates. These resources are restricted by Section 951.23, Florida Statutes.

**Sheriff's Education Fund** – The Sheriff's Education Fund accounts for an assessment added to certain fines under Section 938.15, Florida Statutes. These monies are restricted for criminal justice education degree programs and training courses.

## SPECIAL REVENUE FUNDS (CONTINUED)

**Sheriff's E-911 Fund** – The Sheriff's E-911 Fund accounts for E-911 fees under Sections 365.171 and 365.172, Florida Statutes, and E-911 grants related to providing E-911 services within the County. These monies are restricted for maintenance and upgrade of the E-911 system.

**Sheriff's Youth Fund** – The Sheriff's Youth Fund accounts for donations received from individuals which are restricted for youth programs.

**Sheriff's Flower Fund** – The Sheriff's Flower Fund accounts for contributions received from employees which are restricted for employee events.

**Sheriff's Drug Task Force Fund** – The Sheriff's Drug Task Force Fund accounts for forfeitures received under Section 932.7055 Florida Statutes. These monies are restricted for specific law enforcement purposes.

# HARDEE COUNTY, FLORIDA
# COMBINING BALANCE SHEET — NONMAJOR GOVERNMENTAL FUNDS
# SEPTEMBER 30, 2024

| | Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Fines and Forfeitures | Law Enforcement Trust | Clerk's Fine and Forfeiture | E-911 | Mining | Tourist Development | Clerk's Public Records Modernization Trust |
| **ASSETS** | | | | | | | |
| Cash and Cash Equivalents | $ 807,651 | $ 180,562 | $ 674,869 | $ 594,446 | $ 272,701 | $ 395,349 | $ 164,190 |
| Accounts Receivable, Net | - | - | - | - | 228,154 | - | - |
| Due from Other Funds | - | 1,455 | - | - | - | - | 93,076 |
| Due from Other Governments | 12,527 | - | 19,362 | 136,767 | - | 8,025 | - |
| Prepaid Items | - | - | 5,198 | - | - | - | 8,174 |
| Total Assets | $ 820,178 | $ 182,017 | $ 699,429 | $ 731,213 | $ 500,855 | $ 403,374 | $ 265,440 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | | | |
| **LIABILITIES** | | | | | | | |
| Accounts Payable and Accrued Liabilities | $ 48,805 | $ - | $ 54,456 | $ - | $ 14,875 | $ 2,404 | $ 37,594 |
| Due to Other Funds | - | - | 14,175 | - | - | - | 26,905 |
| Due to Other Governments | 10,930 | 25,000 | 628,375 | - | - | - | - |
| Unearned Revenue | - | - | - | 59,776 | - | - | - |
| Total Liabilities | 59,735 | 25,000 | 697,006 | 59,776 | 14,875 | 2,404 | 64,499 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| Unavailable Revenue - Intergovernmental | - | - | 2,423 | 26,170 | 5,736 | - | - |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | - | - | 5,198 | - | - | - | 8,174 |
| Restricted | 531,357 | 157,017 | - | 645,267 | - | 400,970 | 192,767 |
| Committed | - | - | - | - | 480,244 | - | - |
| Assigned | 229,086 | - | - | - | - | - | - |
| Unassigned (Deficit) | - | - | (5,198) | - | - | - | - |
| Total Fund Balances | 760,443 | 157,017 | - | 645,267 | 480,244 | 400,970 | 200,941 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 820,178 | $ 182,017 | $ 699,429 | $ 731,213 | $ 500,855 | $ 403,374 | $ 265,440 |

# HARDEE COUNTY, FLORIDA
# COMBINING BALANCE SHEET — NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
# SEPTEMBER 30, 2024

| | Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Clerk's Child Support IV-D | Sheriff's Commissary | Sheriff's Education | Sheriff's E-911 | Sheriff's Youth | Sheriff's Flower | Total Other Nonmajor Governmental Funds |
| **ASSETS** | | | | | | | |
| Cash and Cash Equivalents | $ 77,447 | $ 148,583 | $ 33,232 | $ 11,754 | $ 6,204 | $ 1,149 | $ 3,368,137 |
| Accounts Receivable, Net | - | - | - | - | - | - | 228,154 |
| Due from Other Funds | 39,491 | - | - | - | - | - | 134,022 |
| Due from Other Governments | 26,253 | - | - | - | - | - | 202,934 |
| Prepaid Items | - | - | - | - | - | - | 13,372 |
| Total Assets | $ 143,191 | $ 148,583 | $ 33,232 | $ 11,754 | $ 6,204 | $ 1,149 | $ 3,946,619 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | | | |
| **LIABILITIES** | | | | | | | |
| Accounts Payable and Accrued Liabilities | $ 2,921 | $ - | $ - | $ - | $ - | $ - | $ 161,055 |
| Due to Other Funds | - | - | - | - | - | - | 41,080 |
| Due to Other Governments | - | - | - | - | - | - | 664,305 |
| Unearned Revenue | - | - | - | - | - | - | 59,776 |
| Total Liabilities | 2,921 | - | - | - | - | - | 926,216 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| Unavailable Revenue - Intergovernmental | - | - | - | - | - | - | 34,329 |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | - | - | - | - | - | - | 13,372 |
| Restricted | - | 148,583 | 33,232 | 11,754 | 6,204 | 1,149 | 2,128,300 |
| Committed | 140,270 | - | - | - | - | - | 620,514 |
| Assigned | - | - | - | - | - | - | 229,086 |
| Unassigned (Deficit) | - | - | - | - | - | - | (5,198) |
| Total Fund Balances | 140,270 | 148,583 | 33,232 | 11,754 | 6,204 | 1,149 | 2,986,074 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 143,191 | $ 148,583 | $ 33,232 | $ 11,754 | $ 6,204 | $ 1,149 | $ 3,946,619 |

# HARDEE COUNTY, FLORIDA
# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — NONMAJOR GOVERNMENTAL FUNDS
# YEAR ENDED SEPTEMBER 30, 2024

| | Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Fines and Forfeitures | Law Enforcement Trust | Clerk's Fine and Forfeiture | E-911 | Mining | Tourist Development | Clerk's Public Records Modernization Trust |
| **REVENUES** | | | | | | | |
| Intergovernmental | $ - | $ - | $ 530,026 | $ 305,986 | $ - | $ - | $ - |
| Charges for Services | 32,841 | - | 786,391 | - | 858,461 | - | 52,384 |
| Fines and Forfeitures | 266,559 | - | - | - | - | - | - |
| Taxes | - | - | - | - | - | 57,134 | - |
| Interest | 16,491 | 4,074 | 11,031 | 15,789 | 8,689 | 11,448 | 9,969 |
| Miscellaneous | - | 105,711 | - | - | - | - | - |
| Total Revenues | 315,891 | 109,785 | 1,327,448 | 321,775 | 867,150 | 68,582 | 62,353 |
| **EXPENDITURES** | | | | | | | |
| Current: | | | | | | | |
| General Government | | | | | | | |
| Public Safety | 750,142 | - | 1,327,448 | - | - | 39,115 | 40,481 |
| Physical Environment | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | 304,481 | - | - |
| Debt Service: | 80,959 | - | - | - | 54,703 | - | 4,060 |
| Principal Retirement | | | | | | | |
| Interest | 62 | - | - | - | 1,284 | - | - |
| Total Expenditures | - | - | - | - | 171 | - | - |
| | 831,163 | - | 1,327,448 | - | 360,639 | 39,115 | 44,541 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (515,272) | 109,785 | - | 321,775 | 506,511 | 29,467 | 17,812 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Transfers In | 667,028 | - | - | - | - | - | - |
| Transfers Out | - | (25,000) | - | (252,983) | (45,000) | - | - |
| Lease Issuance | - | - | - | - | 5,923 | - | - |
| Total Other Financing Sources (Uses) | 667,028 | (25,000) | - | (252,983) | (39,077) | - | - |
| **NET CHANGE IN FUND BALANCES** | 151,756 | 84,785 | - | 68,792 | 467,434 | 29,467 | 17,812 |
| Fund Balances - Beginning of Year | 608,687 | 72,232 | - | 576,475 | 12,810 | 371,503 | 183,129 |
| **FUND BALANCES - END OF YEAR** | $ 760,443 | $ 157,017 | $ - | $ 645,267 | $ 480,244 | $ 400,970 | $ 200,941 |

# HARDEE COUNTY, FLORIDA
# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
# YEAR ENDED SEPTEMBER 30, 2024

| | Special Revenue Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Clerk's Child Support IV-D | Sheriff's Commissary | Sheriff's Education | Sheriff's E-911 | Sheriff's Youth | Sheriff's Flower | Total Other Nonmajor Governmental Funds |
| **REVENUES** | | | | | | | |
| Intergovernmental | $ 105,779 | $ - | $ - | $ - | $ - | $ - | $ 941,791 |
| Charges for Services | - | - | - | - | - | - | 1,730,077 |
| Fines and Forfeitures | - | - | 7,328 | - | - | - | 273,887 |
| Taxes | - | - | - | - | - | - | 57,134 |
| Interest | 2,235 | - | - | - | - | - | 79,726 |
| Miscellaneous | - | 32,573 | - | - | 3,269 | 1,439 | 142,992 |
| Total Revenues | 108,014 | 32,573 | 7,328 | - | 3,269 | 1,439 | 3,225,607 |
| **EXPENDITURES** | | | | | | | |
| Current: | | | | | | | |
| General Government | 87,495 | - | - | - | - | - | 2,244,681 |
| Public Safety | - | 12,181 | 7,134 | 241,600 | 5,490 | 1,382 | 267,787 |
| Physical Environment | - | - | - | - | - | - | 304,481 |
| Capital Outlay | - | - | - | 20,061 | - | - | 159,783 |
| Debt Service: | | | | | | | |
| Principal Retirement | - | - | - | - | - | - | 1,346 |
| Interest | - | - | - | - | - | - | 171 |
| Total Expenditures | 87,495 | 12,181 | 7,134 | 261,661 | 5,490 | 1,382 | 2,978,249 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | 20,519 | 20,392 | 194 | (261,661) | (2,221) | 57 | 247,358 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Transfers In | - | - | - | 252,983 | - | - | 920,011 |
| Transfers Out | - | - | - | - | - | - | (322,983) |
| Lease Issuance | - | - | - | - | - | - | 5,923 |
| Total Other Financing Sources (Uses) | - | - | - | 252,983 | - | - | 602,951 |
| **NET CHANGE IN FUND BALANCES** | 20,519 | 20,392 | 194 | (8,678) | (2,221) | 57 | 850,309 |
| Fund Balances - Beginning of Year | 119,751 | 128,191 | 33,038 | 20,432 | 8,425 | 1,092 | 2,135,765 |
| **FUND BALANCES - END OF YEAR** | $ 140,270 | $ 148,583 | $ 33,232 | $ 11,754 | $ 6,204 | $ 1,149 | $ 2,986,074 |

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — FINES AND FORFEITURES FUND
# YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Charges for Services | $ 31,000 | $ 31,000 | $ 32,841 | $ 1,841 |
| Fines and Forfeitures | 167,000 | 167,000 | 266,559 | 99,559 |
| Interest | 1,100 | 1,100 | 16,491 | 15,391 |
| Total Revenues | 199,100 | 199,100 | 315,891 | 116,791 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | 1,235,084 | 1,256,304 | 750,142 | 506,162 |
| Public Safety | 5,000 | 5,000 | - | 5,000 |
| Capital Outlay | 183,179 | 161,959 | 80,959 | 81,000 |
| Debt Services: | | | | |
| Principal Retirement | - | - | 62 | (62) |
| Other Expense | 22,955 | 22,955 | - | 22,955 |
| Total Expenditures | 1,446,218 | 1,446,218 | 831,163 | 615,055 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (1,247,118) | (1,247,118) | (515,272) | 731,846 |
| **OTHER FINANCING SOURCES** | | | | |
| Transfers In | 667,028 | 667,028 | 667,028 | - |
| **NET CHANGE IN FUND BALANCE** | (580,090) | (580,090) | 151,756 | 731,846 |
| Fund Balance - Beginning of Year | 580,090 | 580,090 | 608,687 | 28,597 |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ 760,443 | $ 760,443 |

# HARDEE COUNTY, FLORIDA
## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — LAW ENFORCEMENT TRUST FUND
## YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Interest | $ 400 | $ 400 | $ 4,074 | $ 3,674 |
| Miscellaneous | 25,000 | 25,000 | 105,711 | 80,711 |
| Total Revenues | 25,400 | 25,400 | 109,785 | 84,385 |
| **EXPENDITURES** | | | | |
| Other Expense | 98,669 | 69,355 | - | 69,355 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (73,269) | (43,955) | 109,785 | 153,740 |
| **OTHER FINANCING USES** | | | | |
| Transfers Out | - | (29,314) | (25,000) | (4,314) |
| **NET CHANGE IN FUND BALANCE** | (73,269) | (73,269) | 84,785 | 158,054 |
| Fund Balance - Beginning of Year | 73,269 | 73,269 | 72,232 | (1,037) |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ 157,017 | $ 157,017 |

# HARDEE COUNTY, FLORIDA
## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — CLERK'S FINE AND FORFEITURE FUND
## YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 494,977 | $ 530,026 | $ 530,026 | $ - |
| Charges for Services | 507,472 | 721,400 | 786,391 | 64,991 |
| Interest Income | 6,500 | 11,031 | 11,031 | - |
| Total Revenues | 1,008,949 | 1,262,457 | 1,327,448 | 64,991 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | 1,008,949 | 1,262,457 | 1,327,448 | (64,991) |
| **NET CHANGE IN FUND BALANCE** | - | - | - | - |
| Fund Balance - Beginning of Year | - | - | - | - |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ - | $ - |

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — E-911 FUND
# YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 150,000 | $ 250,000 | $ 305,986 | $ 55,986 |
| Interest | 1,000 | 1,000 | 15,789 | 14,789 |
| Total Revenues | 151,000 | 251,000 | 321,775 | 70,775 |
| **EXPENDITURES** | | | | |
| Other Expense | 50,963 | 50,963 | - | 50,963 |
| **EXCESS OF REVENUES OVER EXPENDITURES** | 100,037 | 200,037 | 321,775 | 121,738 |
| **OTHER FINANCING USES** | | | | |
| Transfers Out | (252,983) | (352,983) | (252,983) | (100,000) |
| **NET CHANGE IN FUND BALANCE** | (152,946) | (152,946) | 68,792 | 221,738 |
| Fund Balance - Beginning of Year | 152,946 | 152,946 | 576,475 | 423,529 |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ 645,267 | $ 645,267 |

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — MINING FUND
# YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Charges for Services | $ 376,000 | $ 508,278 | $ 858,461 | $ 350,183 |
| Interest | 1,000 | 1,000 | 8,689 | 7,689 |
| Total Revenues | 377,000 | 509,278 | 867,150 | 357,872 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Physical Environment | 352,344 | 432,841 | 304,481 | 128,360 |
| Capital Outlay | - | 51,781 | 54,703 | (2,922) |
| Debt Services: | | | | |
| Principal Retirement | - | - | 1,284 | (1,284) |
| Interest and Fiscal Charges | - | - | 171 | (171) |
| Other Expense | 132,352 | 132,352 | - | 132,352 |
| Total Expenditures | 484,696 | 616,974 | 360,639 | 256,335 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (107,696) | (107,696) | 506,511 | 614,207 |
| **OTHER FINANCING USES** | | | | |
| Transfers Out | (45,000) | (45,000) | (45,000) | - |
| Lease Issuance | - | - | 5,923 | (5,923) |
| Total Other Financing Uses | (45,000) | (45,000) | (39,077) | (5,923) |
| **NET CHANGE IN FUND BALANCE** | (152,696) | (152,696) | 467,434 | 620,130 |
| Fund Balance - Beginning of Year | 152,696 | 152,696 | 12,810 | (139,886) |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ 480,244 | $ 480,244 |

**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — TOURIST DEVELOPMENT FUND**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Taxes | $ 60,000 | $ 60,000 | $ 57,134 | $ (2,866) |
| Interest | 1,000 | 1,000 | 11,448 | 10,448 |
| Total Revenues | 61,000 | 61,000 | 68,582 | 7,582 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | 70,151 | 65,151 | 34,115 | 31,036 |
| Other Expense | 373,170 | 373,170 | 5,000 | 368,170 |
| Total Expenditures | 443,321 | 438,321 | 39,115 | 399,206 |
| **NET CHANGE IN FUND BALANCE** | (382,321) | (377,321) | 29,467 | 406,788 |
| Fund Balance - Beginning of Year | 382,321 | 382,321 | 371,503 | (10,818) |
| **FUND BALANCE - END OF YEAR** | $ - | $ 5,000 | $ 400,970 | $ 395,970 |

**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — CLERK'S PUBLIC RECORDS MODERNIZATION TRUST**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Charges for Services | $ 37,250 | $ 52,383 | $ 52,384 | $ 1 |
| Interest Income | 26 | 9,969 | 9,969 | - |
| Total Revenues | 37,276 | 62,352 | 62,353 | 1 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | 204,752 | 210,378 | 40,481 | 169,897 |
| Capital Outlay | 10,000 | 34,060 | 4,060 | 30,000 |
| Total Expenditures | 214,752 | 244,438 | 44,541 | 199,897 |
| **NET CHANGE IN FUND BALANCES** | (177,476) | (182,086) | 17,812 | 199,898 |
| Fund Balances - Beginning of Year | 177,476 | 182,086 | 183,129 | 1,043 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 200,941 | $ 200,941 |

# HARDEE COUNTY, FLORIDA
## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL — CLERK'S CHILD SUPPORT IV-D FUND
## YEAR ENDED SEPTEMBER 30, 2024

| | Budgeted Amounts | | | Variance with Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| **REVENUES** | | | | |
| Intergovernmental | $ 83,650 | $ 105,779 | $ 105,779 | $ - |
| Interest | 1,300 | 2,235 | 2,235 | - |
| Miscellaneous | 1,500 | - | - | - |
| Total Revenues | 86,450 | 108,014 | 108,014 | - |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | 186,150 | 227,762 | 87,495 | 140,267 |
| **NET CHANGE IN FUND BALANCES** | (99,700) | (119,748) | 20,519 | 140,267 |
| Fund Balances - Beginning of Year | 99,700 | 119,748 | 119,751 | 3 |
| **FUND BALANCES - END OF YEAR** | $ - | $ - | $ 140,270 | $ 140,270 |

# HARDEE COUNTY, FLORIDA
## COMBINING STATEMENT OF FIDUCIARY NET POSITION — FIDUCIARY FUNDS – CUSTODIAL FUNDS
## SEPTEMBER 30, 2024

| | Custodial Funds | | | | | |
|---|---|---|---|---|---|---|
| | Clerk's Special Trust | Clerk's Support | Clerk's Court Registry | Clerk's County Witness | Clerk's Cash Bond | Tax Collector Fund |
| **ASSETS** | | | | | | |
| Cash | $ 716,229 | $ 854 | $ 140,964 | $ 450 | $ 58,412 | $ 366,720 |
| **LIABILITIES** | | | | | | |
| Due to Individuals | 28,760 | - | - | 13 | 8,401 | 26,734 |
| Due to Other Governments | 143,599 | 854 | - | - | - | 2,912 |
| Deposit - Installment Taxes | - | - | - | - | - | 337,074 |
| Total Liabilities | 172,359 | 854 | - | 13 | 8,401 | 366,720 |
| **NET POSITION** | | | | | | |
| Restricted for Individuals, Organizations, and Other Governments | 543,870 | - | 140,964 | 437 | 50,011 | - |
| Total Net Position | $ 543,870 | $ - | $ 140,964 | $ 437 | $ 50,011 | $ - |

# HARDEE COUNTY, FLORIDA
## COMBINING STATEMENT OF FIDUCIARY NET POSITION — FIDUCIARY FUNDS — CUSTODIAL FUNDS (CONTINUED)
## SEPTEMBER 30, 2024

| | Custodial Funds | | | | | |
|---|---|---|---|---|---|---|
| | Tax Collector Motor Vehicle Fund | Sheriff's Suspense Fund | Sheriff's Collections Fund | Sheriff's Evidence Fund | Sheriff's Inmate Fund | Total |
| **ASSETS** | | | | | | |
| Cash | $ 97,784 | $ 11,627 | $ 81 | $ 17,088 | $ 14,440 | $ 1,424,649 |
| **LIABILITIES** | | | | | | |
| Due to Individuals | - | 11,627 | 81 | - | - | 75,616 |
| Due to Other Governments | 97,784 | - | - | - | - | 245,149 |
| Deposit - Installment Taxes | - | - | - | - | - | 337,074 |
| Total Liabilities | 97,784 | 11,627 | 81 | - | - | 657,839 |
| **NET POSITION** | | | | | | |
| Restricted for Individuals, Organizations, and Other Governments | - | - | - | 17,088 | 14,440 | 766,810 |
| Total Net Position | $ - | $ - | $ - | $ 17,088 | $ 14,440 | $ 766,810 |

# HARDEE COUNTY, FLORIDA
## COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION — FIDUCIARY FUNDS – CUSTODIAL FUNDS
## YEAR ENDED SEPTEMBER 30, 2024

| | Custodial Funds | | | | | |
|---|---|---|---|---|---|---|
| | Clerk's Special Trust | Clerk's Support | Clerk's Court Registry | Clerk's County Witness | Clerk's Cash Bond | Tax Collector Fund |
| **ADDITIONS** | | | | | | |
| Collections from Individuals | $ 518,363 | $ - | $ - | $ - | $ - | $ - |
| Property Tax Collections for Other Governments | - | - | - | - | - | 18,347,000 |
| Evidence Collected | - | - | - | - | - | - |
| Collections for Court Related Activities | 1,082,944 | 11,149 | 302,380 | - | 175,060 | - |
| Licenses, Taxes, and Fees Collected for Other Governments | 2,436,124 | - | - | - | - | - |
| Total Additions | 4,037,431 | 11,149 | 302,380 | - | 175,060 | 18,347,000 |
| **DEDUCTIONS** | | | | | | |
| Medical, Dental, and Life Insurance | - | - | - | - | - | - |
| Payments to Individuals | 124,019 | - | - | - | - | - |
| Payments of Court Related Funds | 1,116,393 | 11,149 | 200,017 | - | 167,060 | - |
| Payments to Other Entities | - | - | - | - | - | - |
| Payments to Other Governments | 2,437,664 | - | - | - | - | 18,347,000 |
| Total Deductions | 3,678,076 | 11,149 | 200,017 | - | 167,060 | 18,347,000 |
| **NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION** | 359,355 | - | 102,363 | - | 8,000 | - |
| Fiduciary Net Position - Beginning of Year | 184,515 | - | 38,601 | 437 | 42,011 | - |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ 543,870 | $ - | $ 140,964 | $ 437 | $ 50,011 | $ - |

**HARDEE COUNTY, FLORIDA**
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION — FIDUCIARY FUNDS – CUSTODIAL FUNDS (CONTINUED)**
**YEAR ENDED SEPTEMBER 30, 2024**

| | Custodial Funds | | | | | |
|---|---|---|---|---|---|---|
| | Tax Collector Motor Vehicle Fund | Sheriff's Suspense Fund | Sheriff's Collections Fund | Sheriff's Evidence Fund | Sheriff's Inmate Fund | Total |
| **ADDITIONS** | | | | | | |
| Collections from Individuals | $ - | $ 40,487 | $ - | $ - | $ 164,703 | $ 723,553 |
| Property Tax Collections for Other Governments | - | - | - | - | - | 18,347,000 |
| Evidence Collected | - | - | - | 13,678 | - | 13,678 |
| Collections for Court Related Activities | - | - | - | - | - | 1,571,533 |
| Licenses, Taxes, and Fees Collected for Other Governments | 4,020,573 | 43,461 | - | - | - | 6,500,158 |
| Total Additions | 4,020,573 | 83,948 | - | 13,678 | 164,703 | 27,155,922 |
| **DEDUCTIONS** | | | | | | |
| Medical, Dental, and Life Insurance | - | 40,486 | - | - | - | 40,486 |
| Payments to Individuals | - | - | - | - | 54,910 | 178,929 |
| Payments of Court Related Funds | - | - | - | - | - | 1,494,619 |
| Payments to Other Entities | - | - | - | - | 111,406 | 111,406 |
| Payments to Other Governments | 4,020,573 | 43,462 | - | 28,501 | - | 24,877,200 |
| Total Deductions | 4,020,573 | 83,948 | - | 28,501 | 166,316 | 26,702,640 |
| **NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION** | - | - | - | (14,823) | (1,613) | 453,282 |
| Fiduciary Net Position - Beginning of Year | - | - | - | 31,911 | 16,053 | 313,528 |
| **FIDUCIARY NET POSITION - END OF YEAR** | $ - | $ - | $ - | $ 17,088 | $ 14,440 | $ 766,810 |

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**SUPPLEMENTAL INFORMATION**

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# HARDEE COUNTY, FLORIDA
# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
# YEAR ENDED SEPTEMBER 30, 2024

| Federal Grantor/Pass through Grantor/ Program or Cluster Title | Federal ALN Number | Pass-Through Entity Identifying Number | Federal Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|
| **FEDERAL AWARDS** | | | | |
| **U.S. Department of the Treasury** | | | | |
| Direct Program | | | | |
| Coronavirus State & Local Fiscal Recovery | 21.027 | | $ 223,032 | $ - |
| Pass-through Florida Department of Environmental Protection | | | | |
| Coronavirus State & Local Fiscal Recovery | 21.027 | WG096 | 138,885 | - |
| Total U.S. Department of the Treasury | | | 361,917 | - |
| **U.S. Department of Energy** | | | | |
| Direct Programs | | | | |
| State Energy Program | 81.041 | | 200,000 | - |
| **U.S Department of Transportation** | | | | |
| Pass-through Florida Department of Transportation | | | | |
| Highway Planning and Construction | 20.205 | G2017 | 7,216 | - |
| Highway Planning and Construction | 20.205 | G2N38 | 11,522 | - |
| Highway Planning and Construction | 20.205 | G2N40 | 8,788 | - |
| Highway Planning and Construction | 20.205 | G2N46 | 6,294 | - |
| Total U.S. Department of Transportation | | | 33,820 | - |
| **National Endowment for the Humanities** | | | | |
| Direct Program | | | | |
| Promotion of the Humanities-Federal/State Partnership | 45.129 | | 1,600 | |
| **U.S. Department of Homeland Security** | | | | |
| Pass-through from Florida Division of Emergency Management: | | | | |
| Emergency Management Performance Grants | 97.042 | G0476 | 46,207 | - |
| Disaster Grants -Public Assistance (Presidentially Declared Disasters) | 97.036 | Z3101 | 2,717,801 | - |
| Total U.S. Department of Homeland Security | | | 2,764,008 | - |
| **U.S. Department of Justice** | | | | |
| Direct Programs | | | | |
| State Criminal Alien Assistance Program | 16.606 | | 17,434 | - |
| Pass-through from Florida Department of Law Enforcement | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | C-R7008 | 32,471 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | C-R7073 | 8,707 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | C-R7070 | 4,405 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | R7019 | 3,370 | - |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | 48,953 | - |
| Total U.S. Department of Justice | | | 66,387 | - |
| **U.S. Department of Health and Human Services** | | | | |
| Pass-through U.S. Agency for Children and Families and Office of Child Support Enforcement, Florida Department of Revenue | | | | |
| Child Support Services | 93.563 | COC25 | 96,777 | - |
| **TOTAL EXPENDITURES OF FEDERAL AWARDS** | | | 3,524,509 | - |

*See accompanying Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.*

# HARDEE COUNTY, FLORIDA
# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)
# YEAR ENDED SEPTEMBER 30, 2024

| State Grantor/Pass through Grantor/ Project Title | State CSFA Number | Grant Contract Number/ Pass-Through Entity Identifying Number | State Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|
| **STATE FINANCIAL ASSISTANCE** | | | | |
| **Florida Executive Office of the Governor** | | | | |
| Division of Emergency Management | | | | |
| Emergency Management Programs | 31.063 | A0356 | $ 105,806 | $ - |
| Local Emergency Management and Mitigation Initiatives | 31.064 | F0117 | 282,431 | - |
| State Hurricane Recovery Grant Program | 31.081 | D1493 | 2,974,437 | - |
| Total Florida Executive Office of the Governor | | | 3,362,674 | - |
| **Florida Department of Environmental Protection** | | | | |
| Small County Consolidated Grants | 37.012 | SC313 | 93,750 | - |
| Cooperative Collection Center Grant | 37.007 | HW402 | 16,070 | - |
| Cooperative Collection Center Grant | 37.007 | C32C70 | 10,238 | - |
| Statewide Surface Water Restoration and Wastewater Projects | 37.039 | LPA0300 | 44,035 | - |
| Resilient Florida Program | 37.098 | 23PLN113 | 40,000 | - |
| Total Florida Department of Environmental Protection | | | 204,093 | - |
| **Florida Department of State and Secretary of State** | | | | |
| State Aid to Libraries Grant | 45.030 | 24-ST-15 | 42,816 | - |
| **Florida Department of Agriculture and Consumer Services** | | | | |
| Agriculture Education and Promotional Facility | 42.047 | 27938 | 425,358 | - |
| Mosquito Control | 42.003 | 29491 | 37,749 | - |
| Total Department of Agriculture and Consumer Services | | | 463,107 | - |
| **Florida Department of Commerce** | | | | |
| Growth Management Implementation | 40.024 | P0486 | 22,500 | - |
| Growth Management Implementation | 40.024 | P0523 | 10,000 | - |
| Total Department of Commerce | | | 32,500 | - |
| **Florida Department of Financial Services** | | | | |
| Fire Decontamination Equipment Grant Program | 43.013 | FM864 | 2,154 | - |
| **Florida Housing Finance Corporation** | | | | |
| State Housing Initiative Partnership Program (SHIP) - HHRP | 40.901 | N/A | 567,118 | - |
| State Housing Initiative Partnership Program (SHIP) | 40.901 | N/A | 6,820 | - |
| Hurricane Housing Recovery Program | 40.902 | N/A | 726,397 | - |
| Total Florida Housing Finance Corporation | | | 1,300,335 | - |
| **Florida Department of Transportation** | | | | |
| Local Transportation Projects | 55.039 | G1601 | 11,237 | - |
| Small County Road Assistance Program (SCRAP) | 55.016 | G2L03 | 32,038 | - |
| Small County Road Assistance Program (SCRAP) | 55.016 | G2K97 | 162,798 | - |
| Small County Road Assistance Program (SCRAP) | 55.016 | G2K96 | 1,740,509 | - |
| Small County Outreach Program (SCOP) | 55.009 | G2L03 | 79,340 | - |
| Small County Outreach Program (SCOP) | 55.009 | G2K97 | 66,089 | - |
| Small County Outreach Program (SCOP) | 55.009 | G2K96 | 83,302 | - |
| Total Florida Department of Transportation | | | 2,175,313 | - |
| **Department of Management Services** | | | | |
| Wireless 911 Emergency Telephone System Rural County Grant Program | 72.001 | N/A | 9,805 | - |
| Wireless 911 Emergency Telephone System Rural County Grant Program | 72.001 | N/A | 1,500 | - |
| Wireless 911 Emergency Telephone System Rural County Grant Program | 72.001 | N/A | 1,200 | - |
| Wireless 911 Emergency Telephone System Rural County Grant Program | 72.001 | N/A | 1,500 | - |
| Prepaid Next Generation 911 (NG911) State Grant Program | 72.003 | SC22-23-01-28 | 8,391 | - |
| Total Florida Department of Management Services | | | 22,396 | - |
| **Florida Department of Law Enforcement** | | | | |
| Hardee County Sheriff's Office Administration Facility Expansion | 71.062 | 7G004 | 154,741 | - |
| Hardee County Sheriffs Office | 71.096 | 3W014 | 30,100 | - |
| Law Enforcement Salary Assistance For Fiscally Constrained Counties | 71.067 | 5V013 | 270,945 | - |
| Law Enforcement Salary Assistance for Fiscally Constrained Counties | 71.067 | ME013 | 90,315 | - |
| Rapid DNA Technology Pilot Program | 71.113 | J3005 | 3,107 | - |
| Total Florida Department of Law Enforcement | | | 549,208 | - |
| **TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE** | | | 8,154,596 | - |

*See accompanying Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.*

# HARDEE COUNTY, FLORIDA
# NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
# SEPTEMBER 30, 2024

## NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal award and state financial assistance activity of Hardee County, Florida (the County) under programs of the federal government and projects of the state of Florida for the year ended September 30, 2024. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 69I-5, Rules of the Florida Department of Financial Services. Because the Schedule presents only a selected portion of the operation of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting for awards and financial assistance received in governmental funds and the accrual basis of accounting for financial assistance received in the proprietary funds, which are described in Note 1 to the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 69I-5, Rules of the Florida Department of Financial Services, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

Any negative amounts shown in the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The County had not elected to use the 10% de minimis indirect cost rate as allowed under Uniform Guidance.

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

Honorable Board of County Commissioners
Hardee 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hardee County, Florida (the County), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2025. Our report includes a reference to other auditors who audited the financial statements of the Hardee County Industrial Development Authority as described in our report on County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

## *Report on Internal Control Over Financial Reporting*

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be material weaknesses.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County'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 financial statements. 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.*

***Hardee County, Florida's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

***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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
June 30, 2025

CliftonLarsonAllen LLP
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# INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Honorable Board of County Commissioners
Hardee County, Florida

## Report on Compliance for Each Major Federal Program and State Project

### *Opinion on Each Major Federal Program and State Project*

We have audited Hardee County, Florida's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements identified as subject to audit in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2024. The County's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2024.

### *Basis for Opinion on Each Major Federal Program and State Project*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative* Requirements*, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550 are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

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***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs and state projects.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance, and which are described in the accompanying schedule of findings and questioned costs as item 2024-003. Our opinion on each major federal and state program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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 federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-003 to be a material weakness

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 federal program or 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-004 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
June 30, 2025

**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**YEAR ENDED SEPTEMBER 30, 2024**

## *Section I – Summary of Auditors' Results*

### *Financial Statements*

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
   - Material weakness(es) identified? ____X____ yes _____ no
   - Significant deficiency(ies) identified? _____ yes ____X____ none reported
3. Noncompliance material to financial statements noted? _____ yes ____X____ no

### *Federal Awards*

1. Internal control over major federal programs:
   - Material weakness(es) identified? ____X____ yes _____ no
   - Significant deficiency(ies) identified? _____ yes ____X____ none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required To be reported in accordance with
   - 2 CFR 200.516(a) ____X____ yes _____ no

### *Identification of Major Federal Programs:*

| **CFDA Number(s)** | **Name of Federal Program or Cluster** |
|---|---|
| 97.036 | Disaster Grant-Public Assistance (Presidentially Declared Disasters) |

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? _____ yes ____X____ no

## *Section I – Summary of Auditors' Results (Continued)*

### *State Financial Assistance*

4. Internal control over state projects:
   - Material weakness(es) identified? ____ yes __X__ no
   - Significant deficiency(ies) identified? __X__ yes ____ none reported
5. Type of auditors' report issued on compliance for major state projects: Unmodified
6. Any audit findings disclosed that are required to be reported in accordance with Chapter 10.557, Rules of the Auditor General? __X__ yes ____ no

### *Identification of Major State Projects:*

| CFSA Number(s) | Name of Federal Program or Cluster |
|---|---|
| 31.081 | State Hurricane Recovery Grant Program |
| 55.016 | Small County Road Assistance Program (SCRAP) |

Dollar threshold used to distinguish between Type A and Type B state projects: $ 750,000

## *Section II – Financial Statement Findings*

### 2024-001 – Financial Statement Adjustments

**Type of Finding:**

- Material Weakness in Internal Control Over Financial Reporting

**Condition:** As part of the audit, we proposed adjustments to correct the following errors in the County's financial statements:

- Assets and revenues were overstated for the Transportation Trust Fund and governmental activities related to derived tax revenues that were misstated as of fiscal year-end.
- Deferred inflows of resources were understated while revenues were overstated for the Grant Fund related to funds received but not expended within the current year.

**Criteria or specific requirement:** The County's management is responsible for establishing and maintaining internal controls to ensure that transactions are properly recorded and reported in the financial statements in accordance with GAAP.

**Context:** The County's internal controls over financial reporting did not detect or prevent the errors.

**Effect:** Assets, deferred inflows, revenues, and expenditures were misstated.

**Cause:** Reconciliation and review processes did not detect errors in account balances.

**Repeat finding:** 2023-001.

**Recommendation:** The County should update fiscal year-end and monthly closing checklists to ensure that the impacted accounts are reconciled and reviewed, and all transactions should be separately prepared and reviewed using all relevant data in order to accurately and completely capture all financial statement transactions.

**Views of responsible officials and planned corrective actions:** We concur with the auditor's finding and will take action to strengthen procedures. Additional levels of procedure will be implemented to ensure that all county accounts are properly reviewed to avoid any misstatements.

*Section II – Financial Statement Findings (Continued)*

**2024-002 – Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Type of Finding:**

- Material Weakness in Internal Control Over Financial Reporting

**Condition**: Our audit procedures identified the following errors in the Schedule of Expenditures of Federal Awards and State Financial Assistance (Schedule):

- Expenditures for one state financial assistance grant was incorrectly reported resulting in a net understatement of total state financial assistance.
- Expenditures for one federal award grant was incorrectly reported resulting in a net Understatement of total of federal awards.

**Criteria or specific requirement**: 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and Chapter 69I-5, Rules of the Florida Department of Financial Services, require auditees to prepare a Schedule. The County's management is responsible for establishing and maintaining internal controls to ensure that Schedule is properly reported.

**Context:** Testing of amounts reported in the Schedule identified the misstatements.

**Effect**: The Schedule is used by grantor agencies and auditors to monitor compliance with federal and state requirements. Errors in reporting expenditures on the Schedule may lead to improper testing and therefore, noncompliance with Uniform Guidance and Chapter 69I-5, Rules of the Florida Department of Financial Services.

**Cause**: The process for preparing the Schedule did not completely and accurately identify the expenditures of certain grants.

**Repeat Finding:** 2023-003

**Recommendation**: We recommend developing additional preparation and review procedures related to grant reporting to ensure that federal program and state project expenditures are completely and accurately reported in accordance with Uniform Guidance and Chapter 69I-5, Rules of the Florida Department of Financial Services. The Schedule should include grant expenditures from all six offices that comprise the county-wide financial statements. And, the OMB compliance supplement should be consulted for guidance related to reporting requirements of the Schedule.

**Views of responsible officials and planned corrective actions**: We concur with the auditor's finding and new procedures will be implemented that create an additional level of review to ensure that federal and state expenditures are reported accurately.

## Section III – Findings and Questioned Costs – Major Federal Programs

### 2024-003 Earmarking

Federal Agency: Department of Homeland Security

Federal Program Name: Disaster Grant Public Assistance (Presidentially Declared Disasters)

Assistance Listing Number: 97.036

Grant Award Number: 4673DR-FL-2024

Award Period: Various

**Type of Finding:** Material Weakness in Internal Control over Compliance and Other Matters

**Criteria:** Compliance: 2 CFR 200.302(b)(3) states that records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the” Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** Management costs requested and received from FEMA exceeded the 5% earmarking threshold.

**Questioned costs:** $35,572.

**Context:** Received the total award amount for calculation of the 5% earmarking threshold. Compared to the management costs requested and received.

**Cause:** The County requested management fees unaware of the total expenditure amount.

**Effect:** Over request of management fees leads to unallowable costs.

**Repeat finding:** No

**Recommendation:** Provide clear, updated guidance and periodic training sessions on earmarking rules and how to apply them. Conduct reviews of earmarking compliance.

**View responsible official and planned corrective actions:** New procedures will be implemented that strengthen internal controls to ensure clear earmarking guidance and initial review of compliances.

## *Section IV – Findings and Questioned Costs – Major State Projects*

**2024-004 Reporting**

State Agency: Florida Division of Emergency Management

State Program Name: State Hurricane Recovery Grant Program

CSFA Number: 31.081

Grant Award Number: D1493-2024

Award Period: November 29, 2023 through March 31, 2026

**Type of Finding:** Significant Deficiency in Internal Control over Compliance, Other Matter

**Criteria:** Grant agreement requires quarterly project progress reports are due to the agency no later than twenty (30) days following completion of the quarterly reporting period.

**Condition:** Quarterly reports submitted incorrectly reported the funds expended during the year.

**Questioned costs:** None

**Context:** Two of three reports selected for testing incorrectly reported funds expended during the quarter tested.

**Cause:** Internal controls did not prevent or detect the noncompliance.

**Repeat finding:** No

**Effect:** The County was not in compliance with the reporting requirements as specified in the grant agreement.

**Recommendation:** We recommend the County update policies, procedures, and controls to ensure that reports are reconciled to accounting data and reviewed for accuracy before they are filed.

**View responsible official and planned corrective actions** New procedures will be implemented that strengthen internal controls to ensure proper filing and reporting.
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# MANAGEMENT LETTER

Honorable Board of County Commissioners
Hardee County, Florida

## Report on the Financial Statements

We have audited the financial statements of Hardee County, Florida (County), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 30, 2025.

### *Auditors' Responsibility*

We conducted our audit 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Florida Auditor General.

### *Other Reporting Requirements*

We have issued our Independent Auditors' 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 Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 30, 2025, should be considered in conjunction with this management letter.

### *Prior Audit Findings*

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. See the accompanying schedule of findings and responses for the current status of prior year audit findings.

### *Official Title and Legal Authority*

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. See Note 1 to the financial statements.

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***Financial Condition and Management***

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the County. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

***Property Assessed Clean Energy (PACE) Programs***

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the County did not operate a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, within the County's geographical boundaries during the fiscal year under audit.

***Special District Component Units***

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)(7), Rules of the Auditor General, the Hardee County Economic Development Authority and Hardee County Industrial Development Authority reported their required information in their respective audit reports.

***Additional Matters***

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

***Purpose of this Letter***

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of County Commissioners, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
June 30, 2025

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**HARDEE COUNTY, FLORIDA**
**SCHEDULE OF FINDINGS AND RESPONSES**
**YEAR ENDED SEPTEMBER 30,2024**

## Prior Year

| Prior Year Findings | | Current Year Status | | | Current Year Finding # | 2022-2023 Year Finding # | 2021-2022 Year Finding # |
|---|---|---|---|---|---|---|---|
| | | Cleared | Partially Cleared | Not Cleared | | | |
| 2023-001 Financial Statement Adjustments | Material Weakness in Internal Control over Financial Reporting | | | X | 2024-001 | 2023-001 | 2022-001 |
| 2023-002 - Internal Controls over Vendor Change Management. | Material Weakness in Internal Control over Financial Reporting | X | | | N/A | 2023-002 | N/A |
| 2023-003 Schedule of Expenditures of Federal Awards and State Financial Assistance | Material Weakness in Internal Control over Financial Reporting | | | X | 2024-002 | 2023-003 | 2022-002 |
| 2023-004 – Prior Period Restatement – Revenue Recognition | Material Weakness in Internal Control over Financial Reporting | X | | | N/A | 2023-004 | N/A |

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# INDEPENDENT ACCOUNTANTS' REPORT

Honorable Board of County Commissioners and the Florida Auditor General
Hardee County, Florida

We have examined Hardee County, Florida's (the County) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds; and Sections 365.172(10) and 365.173(2)(d), Florida Statutes, regarding emergency communications number E-911 system fund, during the year ended September 30, 2024. Management of the County is responsible for the County's compliance with the specified requirements. Our responsibility is to express an opinion on the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the County complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds, and Sections 365.172(10) and 365.173(2)(d), Florida Statutes, regarding emergency communications number E-911 system fund, during the year ended September 30, 2024.

This report is intended solely for the information and use of the County 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.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Sebring, Florida
June 30, 2025

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# Victoria L. Rogers

**Hardee County, Clerk of the Circuit Court and Comptroller**

Wauchula, FL 33873
Phone : (863) 773-4174
Website : www.hardeeclerk.com

417 West Main Street, Room 214
Wauchula, FL
33873
Fax : (863) 773-4422


Hardee County respectfully submits the following corrective action plan for the year ended September 30, 2024.

Audit period: October 1, 2023 through September 30, 2024

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

MATERIAL WEAKNESS

2024-001 Financial Statement Adjustments

**Recommendation:** The county should update fiscal year-end and monthly closing checklists to ensure that the impacted accounts are reconciled and reviewed. And, all transactions should be separately prepared and reviewed using all relevant data in order to accurately and completely capture all financial statement transactions. Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

**Action taken in response to finding:** Additional levels of procedure will be implemented to ensure that all county accounts are properly reviewed to avoid any misstatements.

**Name(s) of the contact person(s) responsible for corrective action:** Lindsey Barwick, Accounting Manager Hardee County Clerk of Courts

**Planned completion date for corrective action plan:** September 30, 2025

MATERIAL WEAKNESS

2024-002 Schedule of Expenditures of Federal Awards and State Financial Assistance

**Recommendation:** We recommend developing additional preparation and review procedures related to grant reporting to ensure that federal program and state project expenditures are completely and accurately reported in accordance with Uniform Guidance and Chapter 69I-5, Rules of the Florida Department of Financial Services. The Schedule should include grant expenditures from all six offices that comprise the county-wide financial statements. And, the OMB compliance supplement should be consulted for guidance related to reporting requirements of the Schedule.

**Explanation of disagreement with audit finding**: There is no disagreement with the audit finding.

**Action taken in response to finding**: New procedures will be implemented that create an additional level of review to ensure that federal and state expenditures are reported accurately.

# Victoria L. Rogers
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**Name(s) of the contact person(s) responsible for corrective action:** Lindsey Barwick, Accounting Manager Hardee County Clerk of Courts & Lorie Ayers, General Services Director Hardee County Board of County Commissioners
**Planned completion date for corrective action plan:** September 30, 2025

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Department of Homeland Security Federal Emergency Management Agency

2024-003 Disaster Grant Public Assistance – FEMA – Assistance Listing No. 97.036
**Recommendation:** Provide clear, updated guidance and periodic training sessions on earmarking rules and how to apply them. Conduct reviews of earmarking compliance.
**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.
**Action taken in response to finding:** New procedures will be implemented that strengthen internal controls to ensure that all grant revenues are recorded properly.
**Name(s) of the contact person(s) responsible for corrective action:** Lindsey Barwick, Accounting Manager Hardee County Clerk of Courts & Lorie Ayers, General Services Director Hardee County Board of County Commissioners
**Planned completion date for corrective action plan:** September 30, 2025

Florida Division of Emergency Management

2024-004 HC Communication Tower – Assistance Listing No. 31.081
**Recommendation:** Begin implementing a step in the process that requires reconciliation of reported expenditures with the general ledger before submission. Explanation of disagreement with audit finding: There is no disagreement with the audit finding.
**Action taken in response to finding:** New procedures will be implemented that strengthen internal controls to ensure that all grant revenues are recorded properly..
**Name(s) of the contact person(s) responsible for corrective action:** Lindsey Barwick, Accounting Manager Hardee County Clerk of Courts & Lorie Ayers, General Services Director Hardee County Board of County Commissioners
**Planned completion date for corrective action plan:** September 30, 2025

If the Department has questions regarding this plan, please call Lindsey Barwick at (863)-773-4174.

# VICTORIA L. ROGERS
HARDEE COUNTY, CLERK OF THE CIRCUIT COURT AND COMPTROLLER

WAUCHULA, FL 33873
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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**
**YEAR ENDED SEPTEMBER 30, 2024**

Hardee County Florida respectfully submits the following summary schedule of prior audit findings for the year ended September 30, 2024.

Audit period: October 1, 2023 through September 30, 2024

The findings from the prior audit's schedule of findings and questioned costs are discussed below.

The findings are numbered consistently with the numbers assigned in the prior year.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

**2023-001 – Financial Statement Adjustments**

**Condition:** As part of the audit, we proposed adjustments to correct the following errors in the County's financial statements:

- Assets and revenues were understated for the General Fund, Transportation Trust Fund, Tourist Development Fund, and governmental activities related to various derived tax revenues that were not accrued as of fiscal year-end.
- Assets and deferred inflows of resources were understated for the General Fund related to future opioid settlement payments that were not recognized as of fiscal year-end In addition, assets and revenue were understated for governmental activities.
- Assets were overstated while revenues and expenditures were understated in the General Fund and governmental activities related to an error in recognizing a loss for theft of assets.

**Status:** See current year finding 2024-001.

**Reason for finding's recurrence:** Reconciliation and review processes did not detect errors in account balances.

**Corrective Action:** Staff will implement a more in-depth review policy for all end of year audit adjustments, as well as additional reviews to reconcile the entries posted to the trial balance.

**2023-002 - Internal Controls over Vendor Change Management.**

**Condition:** The County's internal controls over vendor change management were not adequately designed or effectively implemented to prevent fraudulent payments to external parties.

**Status:** Corrective action has been taken.

# Victoria L. Rogers
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**2023-003 - Schedule of Expenditures of Federal Awards and State Financial Assistance**

**Condition:** Our audit procedures identified the following errors in the Schedule of Expenditures of Federal Awards and State Financial Assistance (Schedule):

- Expenditures for one state financial assistance grant was incorrectly reported resulting in a net understatement of total state financial assistance.
- Expenditures for four federal awards grants were incorrectly reported resulting in a net overstatement of total of federal awards.

**Status:** The process for preparing the Schedule did not completely and accurately identify the expenditures of certain grants.

**Corrective Action:** New procedures will be implemented that create an additional level of review to ensure that federal and state expenditures are reported accurately.

**2023-004 – Prior Period Restatement – Revenue Recognition**

**Condition:** During the audit, it was disclosed that the beginning fund balance of the Grants Fund and net position of the Governmental Activities needed to be restated due to revenue that should have been recognized in the previous fiscal year.

**Status:** Corrective action has been taken.

**FINDINGS— FEDERAL AWARD PROGRAMS AUDITS**

There were no federal award program audit findings in the prior year.

**FINDINGS— STATE AWARD PROGRAMS AUDITS**

There were no state award program audit findings in the prior year.

If the oversight organization has questions regarding this schedule, please call:

Lindsey Barwick, Accounting Manager Hardee County Clerk of Courts
(863)773-4174
Or
Doug Baber, Assistant County Manager Hardee County Board of County Commissioners
(863)773-9430
Or
Lorie Ayers, General Services Director Hardee County Board of County Commissioners
(863)773-3199

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**AGENDA ITEM NO. 11.B**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, Hardee County Sheriff's Office |
| **ITEM TYPE:** | Business Agenda - Action Items |
| **AGENDA SECTION:** | **BUSINESS AGENDA - Action Items:** |
| **SUBJECT:** | **Michelle McCreery, Hardee County Sheriff's Office -** Grant Agreement S27-25-07-16 |

**SUGGESTED ACTION:**

- Motion to approve the acceptance of the State of Florida Department of Management Services grant agreement S27-25-07-16 for Prepaid Next Generation 911 (NG911) Grant Program in the amount of $359,841.42; authorizing the County Manager or Chair to sign any necessary documents in furtherance thereof and to expend funds as provided for in the grant application and agreement.

**ATTACHMENTS:**

Hardee_S27-25-07-16_Grant Agreement_CLEAN.07.29.25.pdf

Department of
MANAGEMENT
SERVICES
We serve those who serve Florida

4050 Esplanade Way
Tallahassee, FL 32399-0950
850-488-2786

**Ron DeSantis, Governor**
Pedro Allende, Secretary

# STATE-FUNDED AGREEMENT

# FOR

# 911 STATE GRANT PROGRAM

# S27-25-07-16

# BETWEEN

# THE STATE OF FLORIDA

# DEPARTMENT OF MANAGEMENT SERVICES

# AND

# HARDEE COUNTY

**This Grant Agreement** is entered into by and between the Florida Department of Management Services (the "Department" or "DMS") and **[Hardee County]** ("Grantee"), collectively referred to as the "Parties." The terms of this Agreement encompass and supplement the terms and conditions contained in W Form 3A, 911 Grant Programs (the "Application"), incorporated by reference in Rule 60FF1-5.003, Florida Administrative Code (F.A.C.), and the Grantee's award letter.

**1. AUTHORITY**

The Department has been appropriated funds from the Emergency Communications Trust Fund to provide grants to counties for the purpose of upgrading 911 systems. The Department has the authority, pursuant to section 282.702, Florida Statutes (F.S.), to enter into this Agreement and to disburse the appropriated funds to the Grantee under the terms and conditions set forth herein.

**2. GENERAL TERMS AND CONDITIONS**

2.1. The Application, the Grantee's award letter, and this Grant Agreement, including its attachments and exhibits (collectively referred to as the "Agreement"), contain all of the terms and conditions agreed upon by the Parties. If there are any conflicting provisions between the documents that make up the Agreement, the following order of precedence applies:

2.1.1. Grant Agreement;

2.1.2. Attachment 1, Audit Requirements for Awards of Assistance (including Exhibit 1);

2.1.3. Attachment 2, the Grantee's award letter; and

2.1.4. Attachment 3, the Grantee's submitted Application.

2.2. The Grantee shall perform the tasks specified herein in accordance with sections 365.172 and 365.173, F.S., and the terms and conditions of this Agreement.

2.3. The term of this Agreement begins on **July 17, 2025** and ends on **July 16, 2028** thereafter. No renewals of this Agreement are permitted.

2.4. The Parties shall be governed by all applicable state and federal laws, rules, executive orders, and regulations, including, but not limited to, those identified in the "Applicable Statutes and Regulations" table, below. Any express reference in this Agreement to a statute, rule, or regulation in no way implies that no other statute, rule, or regulation applies. Failure to comply may affect the current grant award and future grant awards.

**3. FUNDING**

3.1. Funding for this Agreement consists of the awarded state resources set forth in Exhibit 1, Audit Requirements.

3.2. The method of payment for this Agreement is cost-reimbursement, or rural payment pursuant to section 215.971(1)(h), F.S., and all payment is subject to the availability of funds. This Agreement shall not exceed the amount specified on the Grantee's award letter, and payment shall only be issued by the Department after acceptance of the Grantee's performance as set forth by the terms and conditions of this Agreement.

3.3. Advance payments may be permitted under this Agreement pursuant to section 215.422(15), F.S., or section 216.181(16), F.S., and the Department of Financial Services' (DFS) Reference Guide for State Expenditures, available at: myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/manuals/agencies/reference-guide-for-state-expenditures.pdf?sfvrsn=b4cc3337_7. Advance payment is subject to approval from DFS. Grantee shall provide DMS with all necessary

information in furtherance of facilitating an advanced payment which conforms with the Agreement terms and all applicable legal requirements.

3.4. The State's obligation to pay under this Agreement is contingent upon annual appropriation by the Legislature and is subject to any modification in accordance with either Chapter 216, F.S., or the Florida Constitution.

3.5. The Department will reimburse or provide rural payment to the Grantee only for allowable costs incurred during the Agreement period by the Grantee for the successful completion of each deliverable. Funds provided shall not exceed the amount specified in Section 6., Scope of Work, and Exhibit 1, Audit Requirements, of this Agreement.

3.6. The Grantee agrees to use the funds awarded under this Agreement only for costs directly incurred for the grant project activities specified in the Application. Costs must be reasonable, necessary, allocable, and allowable for the approved project and only incurred during the term of this Agreement.

3.6.1 The Grantee shall refund to the Department any balance of unobligated funds that was advanced or paid to the Grantee.

3.6.2 The Grantee shall refund to the Department any monies used for ineligible purposes under the laws, rules, and regulations governing the use of these funds.

3.7. For the purposes of this Agreement, the Department shall consider payments made by the Grantee to be improper under the following circumstances:

3.7.1 Any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements.

3.7.2 Any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

3.8. The following expenses are not eligible for reimbursement under this Agreement:

3.8.1 Salaries and associated expenses for 911 coordinators, call takers, or other 911 personnel.

3.8.2 Wireline database costs.

3.8.3 Vehicle expenses.

## 4. REQUEST FOR REIMBURSEMENT

4.1. The Grantee shall submit all requests for reimbursement, progress payments, and rural payments as described in this Agreement and Section 8., Financial and Administrative Requirements, of the Application. Such requests shall be submitted using the Financial Reimbursement of Expenditures Form in accordance with Rule 60FF1-5.0035(4), F.A.C., by email to the Department at ECBSubmissions@dms.fl.gov, not to exceed once per month. No reimbursement shall duplicate any previous reimbursement.

4.2. All bills for fees or other compensation for services or expenses shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof and shall be accompanied by all supporting documentation required for reimbursement including, but not limited to, copies of purchase orders and paid vouchers, invoices, copies of check processing, and journal transfers. Reimbursement claims shall include only expenditures claimed against the awarded funding amount.

4.3. The Department shall not process requests for reimbursement for payments made by Grantee that are deemed as improper payments as set forth in Section 3., Funding, of this Agreement.

4.4. Submission of final documents and submission for closeout of the funding does not affect the Department's right to disallow costs and recover funds based on an audit or financial review. The Grantee shall submit the final request for reimbursement or payment and supporting documentation for incurred obligations to the Department no later than 120 days after expiration of this Agreement.

4.5. The Department is not liable for approval of reimbursement by the Department of Financial Services (DFS), and Grantee is responsible for ensuring purchases and invoices are in conformance with DFS requirements. Grantee agrees to comply with the State of Florida Reference Guide for State Expenditures.

4.6. The Department agrees to pay the Grantee in accordance with section 215.422, F.S. The applicable interest rate can be obtained at: https://myfloridacfo.com/division/aa/audits-reports/judgment-interest-rates.

**5. RURAL COMMUNITY OR RURAL AREA OF OPPORTUNITY**

5.1. Pursuant to section 215.971(1)(h), F.S., if the Grantee is a Rural Community or Rural Area of Opportunity as those terms are defined in section 288.0656(2), F.S., ("Rural Grantee"), a Rural Grantee may request that the Department provide for the payment of invoices for verifiable and eligible performance that has been completed in accordance with the terms and conditions set forth in this Agreement ("rural payment"). Prior to, or in conjunction with, such a rural payment request, a Rural Grantee shall submit documentation to the Department sufficiently demonstrating the financial hardship of the Rural Grantee.

5.2. A Rural Grantee shall submit its request to elect to receive rural payment, including any financial hardship documentation, by email to the Department at ECBSubmissions@dms.fl.gov. Following demonstration of financial hardship and the initial request to elect to receive rural payment, the Rural Grantee shall submit subsequent requests for payment and all necessary documentation using the Financial Reimbursement of Expenditures Form in accordance with Rule 60FF1-5.0035(4), F.A.C., for incurred and appropriate costs. Requests for rural payment shall be submitted by email to the Department at ECBSubmissions@dms.fl.gov, not to exceed once per month.

5.3. The Rural Grantee is responsible for ensuring all documentation related to Rural Grantee's grant award is readily available to the Department upon request and is in conformance with the DFS requirements. All bills for fees or expenses shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof and shall be accompanied by all supporting documentation required for payment including, but not limited to, copies of purchase orders, invoices, and any other expenditure justifications.

5.4. The Department shall not process requests for rural payments made by Rural Grantee that are deemed as improper payments as set forth in Section 3., Funding, of this Agreement.

5.5. Funds provided to a Rural Grantee via rural payment shall only be used for allowable costs incurred by a Rural Grantee pursuant to section 216.301, F.S., in the successful completion of each deliverable outlined in this Agreement.

5.6. Submission of final documents and submission for closeout of the funding does not affect the Department's right to disallow costs and recover funds based on an audit or financial review. The final request for rural payment and supporting documentation for incurred obligations pursuant to section 216.301, F.S., shall be submitted to the Department no later than 120 days after expiration of this Agreement.

**6. SCOPE OF WORK**

6.1. The Scope of Work in the Application is hereby modified to specify the following deliverable(s):

| Deliverable No. 1 – Tasks to (Call Handling System Refresh) | | |
|---|---|---|
| Performance Standard | Documentation | Financial Consequences |
| *Complete all work to complete (**Call Handling System Refresh**) in accordance with the Grantee's contract with its vendor.* | 1) The Grantee shall submit reimbursement or payment claims in accordance with Section 4. and Section 5. of the Agreement.<br>2) The Grantee shall submit copies of:<br>a. Any contracts or purchase orders with vendors;<br>b. Vendor invoices;<br>c. Proof of payment to vendors; and<br>d. Proof of receipt of deliverables. | If Grantee fails to comply with any term of the award, DMS shall take one or more of the following actions:<br>1. Temporarily withhold cash payments pending correction of the deficiency by Grantee;<br>2. Disallow all or part of the cost of the activity or action not in compliance;<br>3. Wholly or partly suspend or terminate the current award for the Grantee;<br>4. Suspend or deny future grant awards; or<br>5. Take other remedies that may be legally available.<br><br>DMS will provide no reimbursement or payment for any improvement that does not meet the standards established in this Agreement. |
| TOTAL REIMBURSABLE OR PAYMENT AMOUNT NOT TO EXCEED $359,841.42 | | |

**7. CONTACTS AND NOTICE**

7.1. In accordance with section 215.971(2), F.S., the Department's Grant Manager is responsible for enforcing the performance of this Agreement's terms and conditions and will serve as the Department's liaison with the Grantee. As part of their duties, the Department's Grant Manager will:

7.1.1. Monitor and document the Grantee's performance of the terms of this Agreement, which may include but shall not be limited to, onsite visits by DMS staff, limited scope audits, or desktop monitoring;

7.1.2. Review all documentation for which the Grantee requests payment; and

7.1.3. Reconcile and verify all funds received against all funds expended during the period of this Agreement and produce a final reconciliation report which identifies any funds paid in excess of the expenditures incurred by the Grantee.

7.1.4. The name and address of the Department's Grant Manager responsible for the administration of this Agreement is:

The Department's Grant Manager responsible for the administration of this Agreement is:

**Valerie Wainwright, Grants Specialist**
**4030 Esplanade Way**
**Tallahassee, FL 32399**
**448-206-6063**
**Valerie.Wainwright@dms.fl.gov**

7.2. The Grantee's Grant Manager is responsible for monitoring the performance of this Agreement's terms and conditions and will serve as the Grantee's liaison with the Department. As part of their duties, the Grantee's Grant Manager shall provide the Department with all required reports under this Agreement, to the Emergency Communications Board in accordance with Section 9., Grant Reporting Procedures, of the Application.

7.3. The name and address of the Grantee's Grant Manager responsible for the administration of this Agreement is:

The Grantee's Grant Manager responsible for the administration of this Agreement is:

**The County 911 Coordinator**

7.4. In the event that different managers or addresses are designated by either party after execution of this Agreement, a notice of the name, title, and address of the new Grant Manager will be provided to the other party in writing. Such changes do not require a formal written amendment to the Agreement.

7.5. All notices from both Parties, other than the notice of award and notices related to the business of the Emergency Communications Board, shall be effective when placed in the United States, first-class mail, postage prepaid, by registered or certified mail, return receipt requested, to the addresses above.

**8. MODIFICATION**

8.1. Either party may request a modification of provisions of this Agreement via a formal amendment, which shall be valid only when in writing, signed by each of the parties, and attached to the original version of this Agreement.

8.2. Any reduction of grant expenditures approved by the Emergency Communications Board does not require a grant amendment to this Agreement.

8.3. Change requests must be submitted to the Department prior to the deviation from the grant award. No changes or deviations from the original award are authorized unless approved in writing by the Board. Such requests shall be submitted using the Change Request Form in accordance with Rule 60FF1-5.0035(3),F.A.C.

8.3.1. Prior to a Grantee signing a contract with a different vendor from the original vendor stated in the grant application, the county, group of counties, or region must request a grant change on the Change Request Form in Rule 60FF1-5.0035(3), F.A.C, and include an itemized quote and a copy of the new contract.

8.3.2. Time extension requests will not be granted unless the Grantee has executed a contract for the grant equipment and services or demonstrates good cause for failure to execute a contract within one year of the award. Good cause documentation shall include a new project timeline schedule. Time extensions shall be limited to a maximum of one additional year if approved by the Board.

8.3.3. Conversion from a two-year grant up to a five-year grant will add up to three additional years from the grant's original expiration date.

8.3.4. Change requests must be submitted 10 business days prior to a Board meeting to be reviewed. Late submissions will be reviewed at the next Board meeting. The Change Request Form and associated information should be e-mailed to ECBSubmissions@dms.fl.gov.

**9. AUDIT REQUIREMENTS**

9.1. In the event the Grantee expends $750,000.00 or more in-state financial assistance during its fiscal year, the Grantee must have a State single or project specific audit conducted in accordance with section 215.97(2)(a), F.S.; applicable DFS rules; and Chapter 10.550, Rules of the Auditor General.

9.2. In connection with the audit requirements, the Grantee shall ensure that the audit complies with the requirements of section 215.97, F.S. This includes submission of a financial reporting package as defined by section 215.97, F.S., and Chapter 10.550, Rules of the Auditor General.

The Grantee shall send copies of reporting packages required under this paragraph directly to each of the following:

The Department of Management Services
Office of the Inspector General
4050 Esplanade Way
Tallahassee, Florida 32399-0950

The Auditor General
Room 401, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

9.3. If Grantee expends less than $750,000.00 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(2)(a), F.S., is not required. In the event that Grantee expends less than $750,000.00 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of section 215.97(2)(a), F.S., the cost of the audit must be paid from the nonstate entity's resources (i.e., the cost of such an audit must be paid from the Grantee's resources obtained from other than State entities).

9.4. This section does not limit the authority of the state awarding agency to conduct or arrange for the conduct of additional audits or evaluations of state financial assistance or limit the authority of any State awarding agency inspector general, the Auditor General, or any other state official.

9.5. If an audit shows that all or any portion of the funds disbursed were not spent in accordance with the conditions of this Agreement, the Grantee shall be held liable for reimbursement to the Department of

all funds not spent in accordance with these applicable regulations and Agreement provisions within thirty (30) days after the Department has notified the Grantee of such non-compliance.

9.6. Upon completion of the audit, a copy of the audit report and financial reporting package must be received by the Department and the Auditor General no later than nine (9) months from the end of the Grantee's fiscal year.

9.7. The Grantee shall retain all its records, financial records, supporting documents, statistical records, and any other documents, including electronic storage media, pertinent to this Agreement in accordance with the record retention requirements of Part V of Attachment 1, Audit Requirements for Awards of State Financial Assistance. The Grantee shall cooperate with the Department to facilitate the duplication and transfer of such records or documents upon the Department's request.

9.8. The Grantee shall maintain books, records, and documents in accordance with the generally accepted accounting principles to sufficiently and properly reflect all expenditures of funds provided by the Department under this Agreement.

9.9. The Grantee shall comply with all applicable requirements of section 215.97, F.S., and Attachment 1, Audit Requirements for Awards of State Financial Assistance. If the Grantee is required to undergo an audit, the Grantee shall disclose all related party transactions to the auditor.

**10. REPORTS**

10.1. The Grantee shall submit Quarterly Status Reports to the Department in accordance with Rule 60FF1-5.0035(2), F.A.C.

10.1.1. Reporting will begin at the conclusion of the first full quarter after the award. The report periods will end on March 31, June 30, September 30, and December 31 of each year. Reports are due within 30 days of the ending report period.

10.1.2. The Quarterly Status Report shall inform the Board of significant impacts on grant-supported activities. Significant impacts include project status developments affecting time schedules and objectives, anticipated lower costs, or producing beneficial results in addition to those originally planned. Additionally, problems, delays, or adverse conditions that will materially impair the ability to meet the timely completion of the award must be reported. The disclosure must include a statement of the action taken or contemplated and any assistance needed to resolve the situation.

10.1.3. Upon receipt of final reimbursement from DFS, a final Quarterly Status Report, shall be submitted based on the same reporting requirements described in this section.

10.1.3.1. Final reporting shall be submitted within 90 days of project completion. The "Final Report" box on the Quarterly Status Report, shall be marked and include your project completion date. Grants that were for equipment installation should include date of final acceptance and start of warranty period. Service grants should include the date service was started.

10.1.3.2. Final document submission and closeout of a grant does not affect the Board's right to disallow costs and recover funds based on an audit or financial review. The Grantee shall remain obligated to return any funds expended that do not comply with the terms and conditions of the grant award.

10.2. The Grantee must provide DMS a copy of the Comprehensive Annual Financial Report (CAFR), consistent with section 218.32 Florida Statutes, no later than June 30 of each year.

10.3. All reports, associated information, and final reporting documents should be e-mailed to: ECBSubmissions@dms.fl.gov

**11. RECORDS**

11.1. Pursuant to section 20.055(5), F.S., the Grantee and its contractors and subcontractors (if any) understand and shall comply with their duty to cooperate with the Department's Inspector General in any investigation, audit, inspection, review, or hearing.

11.2. As required by section 215.97, F.S., and Rule 69I-5.006, F.A.C, the Department, the Department of Financial Services, and the Florida Auditor General, or any of their authorized representatives, shall enjoy the right of access to any documents, financial statements, papers, or other records of the Grantee which are pertinent to this Agreement, in order to make audits, examinations, excerpts, and transcripts. The right of access also includes timely and reasonable access to the Grantee's personnel for the purpose of interview and discussion related to such documents.

7.1 The Grantee shall maintain any books, records, or documents, including those pertaining to all contractors, subcontractors, and consultants to be paid from funds provided under this Agreement. The maintenance of these records shall be made in accordance with generally accepted accounting procedures and practices which sufficiently and properly reflect all expenditures of funds provided by the Department under this Agreement, in a form sufficient to determine compliance with the requirements and objectives of this Agreement, and all other applicable laws and regulations.

11.3. The Grantee shall retain all records made or received in conjunction with this Agreement for the longer of five (5) years after the end of this Agreement period and all pending matters, or the period required by the General Records Schedules maintained by the Florida Department of State, available at: https://dos.fl.gov/library-archives/records-management/general-records-schedules/.

11.4. If the Grantee's record retention requirements terminate prior to the requirements stated herein, the Grantee may meet the Department's record retention requirements for this Agreement by transferring its records to the Department at that time, and by destroying duplicate records in accordance with section 501.171, F.S., and, if applicable, section 119.0701, F.S. The Grantee shall adhere to established information destruction standards such as those established by the National Institute of Standards and Technology Special Publication 800-88, "Guidelines for Media Sanitization" (2014), available at: https://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-88r1.pdf.

11.5. In accordance with section 216.1366, F.S., Department is authorized to inspect the Grantee's financial records, papers, and documents that are directly related to the performance of the Agreement or the expenditure of state funds; and the programmatic records, papers, and documents of the Grantee that the Department determines are necessary to monitor the performance of the Agreement or to ensure that the terms of the Agreement are being met. The Grantee shall provide such records, papers, and documents requested by the Department within ten (10) business days after the request is made.

**12. PUBLIC RECORDS**

12.1. The Grantee is required to comply with the State of Florida's Public Records Law, which provides a right of access to the records of the state and local governments. The Grantee shall:

12.1.1. Keep and maintain public records required to perform the services contemplated in this Agreement;

12.1.2. Upon request from the Department's custodian of public records, provide the Department with a copy of the requested records or allow the records to be inspected or copied within a

reasonable time at a cost that does not exceed the cost provided in Chapter 119, F.S., or as otherwise provided by law;

12.1.3. Ensure that public records that are exempt or confidential and exempt from public records disclosure are not disclosed except as authorized by law for the duration of the contract term and following the completion of the Contract if the Grantee does not transfer the records to the public agency;

12.1.4. Upon completion of the Contract, transfer, at no cost, to the Department all public records in possession of the Grantee or keep and maintain public records required by the Department to perform the service. If the Grantee transfers all public records to the public agency upon completion of the Agreement, the Grantee shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Grantee keeps and maintains public records upon completion of the Agreement, the Grantee shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Department, upon request from the Department's custodian of public records, in a format that is compatible with the information technology systems of the Department; and

12.1.5. **IF THE GRANTEE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, F.S., TO THE GRANTEE'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT THE TELEPHONE NUMBER, EMAIL ADDRESS AND MAILING ADDRESS PROVIDED IN SECTION 3., CONTACT, OF THE AGREEMENT.**

12.2. The Department reserves the right to unilaterally cancel this Agreement if the Grantee refuses to allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, F.S., which the Grantee created or received under this Agreement.

**13. LIABILITY**

13.1. The Grantee is solely responsible to parties it deals with in carrying out the terms of this Agreement and, subject to the limitation of section 768.28, F.S., the Grantee shall hold the Department harmless against all claims of whatever nature by third parties arising from performance under this Agreement.

13.2. The Grantee, a subdivision as defined in section 768.28, F.S., agrees to be fully responsible for its negligent or tortious acts or omissions which result in claims or suits against the Department and agrees to be liable for any damages proximately caused by the acts or omissions to the extent set forth in section 768.28, F.S. Nothing in this Agreement is intended to serve as a waiver of sovereign immunity by the Grantee. Nothing in this Agreement may be construed as consent by a state agency or subdivision of the state to be sued by third parties in any matter arising out of any contract.

**14. EVENTS OF DEFAULT**

If any of the following events occur ("Events of Default"), the Department shall have the right to terminate further payment of funds under this Agreement, and the Department may exercise any of its remedies set forth in Section 15., Remedies, of this Agreement. However, the Department may make payments or partial payments after any Events of Default without waiving the right to exercise such remedies and without becoming liable to make any further payment. The Events of Default are:

14.1. If any warranty or representation made by the Grantee in this Agreement or any previous agreement with the Department is or becomes false or misleading in any respect;

14.2. If the Grantee fails to keep or timely perform any of the obligations, terms, or covenants in this Agreement or any previous agreement with the Department and has not cured them in a timely fashion;

14.3. If material adverse changes occur in the financial condition of the Grantee at any time during the term of this Agreement; or

14.4. If any reports required by this Agreement have not been submitted to the Department or have been submitted with incorrect, incomplete, or insufficient information.

**15. REMEDIES**

If an Event of Default occurs, then the Department shall provide a written notice to the Grantee, and, upon the Grantee's failure to cure the default within the thirty (30) calendar days, the Department may exercise any one (1) or more of the following remedies, either concurrently or consecutively:

15.1. Terminate this Agreement in accordance with Section 16., Termination, below;

15.2. Withhold or suspend the payment of all or any part of a request for payment;

15.3. Exercise any corrective or remedial actions, including but not limited to:

15.3.1. Request additional information from the Grantee to determine the reasons for or the extent of non-compliance or lack of performance;

15.3.2. Issue a written warning to advise that more serious measures may be taken if the situation is not corrected; or

15.3.3. Advise the Grantee to suspend, discontinue, or refrain from incurring costs for any activities in question.

Pursuing any of the above remedies will not preclude the Department from pursuing any other remedies available under this Agreement or at law or in equity. If the Department waives any right or remedy in this Agreement or fails to insist on strict performance by the Grantee, it does not affect, extend, or waive any other right or remedy of the Department, or affect the later exercise of the same right or remedy by the Department for any other default by the Grantee.

**16. TERMINATION**

16.1. Termination Due to the Lack of Funds. If funds become unavailable for the Agreement's purpose, such an event will not constitute a default by the Department or the State. The Department agrees to notify the Grantee in writing at the earliest possible time if funds are no longer available. In the event that any funding identified by the Grantee as funds to be provided for completion of the project as described herein becomes unavailable, including if any State funds upon which this Agreement depends are withdrawn or redirected, the Department may terminate this Agreement by providing written notice to the Grantee. The Department will be the final authority as to the availability of funds.

16.2. Termination for Cause. The Department may terminate this Agreement for cause after ten (10) days of a written notice, which will be issued after the 30-day cure period ends. Cause includes, but is not limited to, misuse of funds, fraud, lack of compliance with applicable rules, laws, and regulations, failure to perform on time, or refusal to permit public access to any document, paper, letter, or other material subject to disclosure under Chapter 119, F.S., unless exempt from Section 24(a) of Article I of the State Constitution and section 119.07(1), F.S., or applicable state or federal law, which the Grantee created or received under this Agreement.

16.3. Termination for Convenience. The Department may terminate this Agreement for convenience or when it determines, in its sole discretion, that continuing the Agreement would not produce beneficial results in line with the further expenditure of funds by providing the Grantee with thirty (30) calendar days' prior written notice.

16.4. Mutual Termination. The Parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of the Agreement.

16.5. Grantee Responsibilities upon Termination. Upon notice of termination, the Grantee shall:

16.5.1. Not incur new obligations for the terminated portion of the Agreement; and

16.5.2. Cancel as many outstanding obligations as possible. Costs incurred after the receipt of the termination notice are disallowed. The Grantee shall not be relieved of liability to the Department because of any breach of this Agreement by the Grantee. The Department may, to the extent authorized by law, withhold payments to the Grantee for the purpose of set-off until the exact amount of damages due to the Department from the Grantee is determined.

**17. RESULTING THIRD PARTY CONTRACTS AND SUBCONTRACTS**

17.1. The Grantee may contract with third parties to perform work in accordance with its Application. The Grantee will be fully responsible for the satisfactory completion of all work performed under any third-party contract(s).

17.2. If the Grantee contracts all or part of the work contemplated under this Agreement, including entering into contracts with vendors for services, it is understood by the Grantee that all such contract arrangements shall be evidenced by a written document containing all provisions necessary to ensure the contractor's compliance with applicable state and federal laws. The Grantee further agrees that the Department shall not be liable to the contractor for any expenses or liabilities incurred under the contract and that the Grantee shall be solely liable to the contractor for all expenses and liabilities incurred under the contract. The Grantee's contractor(s) or subcontractor(s) shall indemnify and hold the Department harmless against all claims to the extent allowed by the law; and, at its expense, will defend the Department against such claims; and

17.3. All Grantee contracts or subcontracts for which the State Legislature is in any part a funding source shall contain language to provide for termination with reasonable costs to be paid for eligible contract work completed prior to the date the notice of suspension or termination was received by the Grantee. Any cost incurred after a notice of suspension or termination is received by the Grantee may not be funded with funds provided under this Agreement unless previously approved in writing by the Department. All Grantee contracts and subcontracts shall contain provisions for termination for cause or convenience and shall provide for the method of payment in such event; and

17.4. With the Grantee's approval, the Grantee's contractor may subcontract work performed, and the Grantee's contractor will be fully responsible for satisfactory completion of all subcontracted work; and

17.5. For each contractor or subcontractor, the Grantee shall provide a written statement to the Department certifying the following:

17.5.1. Whether the contractor or subcontractor is a minority business enterprise, as defined in section 288.703, F.S.

17.5.2. Neither the contractor or subcontractor nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by the State of Florida.

17.5.3. Neither the contractor or subcontractor are presently on the Convicted Vendor List identified in section 287.133(2), F.S, or the Discriminatory Vendor List identified in section 287.134(2), F.S.

17.5.4. The contractor or subcontractor it is not participating in a boycott of Israel and is not on the State Board of Administration's "Quarterly List of Scrutinized Companies that Boycott Israel", in accordance with s. 287.135(5), F.S. At the Department's option, the Contract may be terminated if the Contractor is placed on the Quarterly List of Scrutinized Companies that Boycott Israel (referred to in statute as the "Scrutinized Companies that Boycott Israel List") or becomes engaged in a boycott of Israel.

17.5.5. If the goods or services to be provided are $1 million or more, in accordance with the requirements of section 287.135, F.S., the contractor or subcontractor certifies it is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Terrorism Sectors List (collectively, "Scrutinized List of Prohibited Companies"); does not have business operations in Cuba or Syria; and is not on the State Board of Administration's "Scrutinized List of Prohibited Companies"

17.5.6. The contractor or subcontractor certifies it has completed and provided an affidavit signed by an officer or a representative of the contractor or subcontractor under penalty of perjury attesting that the contractor or subcontractor does not use coercion for labor or services as defined in section 787.06, F.S.

17.6. Pursuant to sections 287.135(5) and 287.135(3), F.S., Grantee agrees the Department may immediately terminate the Agreement for cause if the subcontractor is found to have submitted a false certification as provided under section 287.135(5), F.S., or has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or has been placed on the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel.

**18. MANDATED CONDITIONS**

18.1. The Grantee and its contractors and subcontractors have an obligation to utilize the U.S. Department of Homeland Security's (DHS) E-Verify system for all newly hired employees in accordance with section 448.095, F.S. By executing this Agreement, the Grantee certifies that it is registered with, and uses, the E-Verify system for all newly hired employees in accordance with section 448.095, F.S. The Grantee must obtain an affidavit from its contractors and subcontractors in accordance with paragraph (2)(b) of section 448.095, F.S., and maintain a copy of such affidavit for the duration of the Agreement.

18.2. This section serves as notice to the Grantee regarding the requirements of section 448.095, F.S., specifically sub-paragraph (5)(c)1, and the Department's obligation to terminate the Agreement if it has a good faith belief that the Grantee has knowingly violated section 448.09(1), F.S. The Department will promptly notify the Grantee and order the immediate termination of the contract between the Grantee and a contractor and a subcontractor performing work on its behalf for this Agreement should the Department have a good faith belief that the contractor or subcontractor has knowingly violated section 448.09(1), F.S.

**19. LOBBYING PROHIBITION**

19.1. In accordance with sections 11.062 and 216.345, F.S., funds received under this Agreement are not to be used for the purpose of lobbying or used to directly or indirectly influence legislation or any other official action by the Florida Legislature, the judicial brand, or any state agency.

19.2. The Grantee certifies, by its signature to this Agreement, the terms shall include this provision.

19.3. The Grantee shall ensure in any agreements with subcontractors where a contractor or subcontractor receives payment under this Agreement, the terms shall include this lobbying prohibition and shall require such subcontractors to certify their compliance with this provision.

**20. MISCELLANEOUS**

20.1. Intellectual Property. Where activities supported by this Agreement result in the creation of intellectual property rights, the Grantee shall notify the Department, and the Department will determine whether the Grantee will be required to grant the Department a perpetual, irrevocable, royalty-free, nonexclusive license to use, and to authorize others to use for State government purposes, any resulting patented, copyrighted, or trademarked work products developed under this Agreement. The Department will also determine whether the Grantee will be required to pay all or a portion of any royalties resulting from such patents, copyrights, or trademarks.

20.2. Conflict of Interest. This Agreement is subject to Chapter 112, F.S. The Grantee shall disclose the name of any officer, director, employee, or other agent who is also an employee of the State. The Grantee shall also disclose the name of any State employee who owns, directly or indirectly, more than a five percent (5%) interest in the Grantee or its affiliates.

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

20.4. Electronic Funds Transfer Enrollment. The Grantee agrees to enroll in Electronic Funds Transfer (EFT), offered by the State's Chief Financial Officer, within thirty (30) days of the date the last Party signed this Agreement. Copies of the authorization form and a sample blank enrollment letter can be found at: http://www.myfloridacfo.com/Division/AA/Vendors/. Questions should be directed to the EFT Section at (850) 413-5517. Once enrolled, invoice payments will be made by EFT.

20.5. Survival. Any right or obligation of the parties in this Agreement which, by its express terms or nature and context, is intended to survive termination or expiration of this Agreement, will survive any such termination or expiration.

20.6. Severability. If any provision of this Agreement is in conflict with any applicable statute or rule or is unenforceable, then the provision shall be null and void to the extent of the conflict and shall be severable but shall not invalidate any other provision of this Agreement.

20.7. Governing Law and Venue. This Agreement shall be construed under the laws of the State of Florida, and the venue for any legal or equitable action that arises out of or relates to this Agreement shall be in the Circuit Court of Leon County; in any such action, the Parties waive any right to jury trial.

I hereby affirm my authority to bind the Grantee and affirm the Grantee's authority and responsibility for the use of the funds requested.

**Grantee**

_____ Date: _____

Signature of County Representative authorized to bind the Grantee

_____

Printed Name

**Grantor**

_____

Department of Management Services Date: _____

_____

Printed Name

## APPLICABLE STATUTES AND REGULATIONS

This is a non-exhaustive list of statutes and regulations. The Grantee shall be aware of and comply with all State and Federal laws, rules, policies, and regulations relating to its performance under this Agreement.

**General Requirements**

| **Florida Statutes (F.S.)** |
|---|
| § 11.062, F.S. - Use of state funds for lobbying prohibited; penalty |
| § 20.055, F.S. - Agency inspectors general |
| *Chapter 112, F.S. - Public Officers and Employees: General Provisions* |
| *Chapter 119, F.S. - Public Records* |
| § 215.34, F.S. - State funds; non-collectible items; procedure |
| § 215.422, F.S. - Payments, warrants, and invoices; processing time limits; dispute resolution; agency or judicial branch compliance |
| § 215.97, F.S. - Florida Single Audit Act |
| § 215.971, F.S. - Agreements funded with federal or state assistance |
| §215.971(1)(h), F.S. - Federal or state financial assistance to a county or municipality that is a rural community or rural area of opportunity |
| § 216.301, F.S. - Appropriations; undisbursed balances |
| § 216.347, F.S. - Disbursement of grants and aids appropriations for lobbying prohibited |
| § 216.3475, F.S. - Maximum rate of payment for services funded under General Appropriations Act or awarded on a noncompetitive basis |
| § 216.181(16), F.S.- Approved budgets for operations and fixed capital outlay |
| § 273.02, F.S. - Record and inventory of certain property |
| § 287.133, F.S. - Public entity crime; denial or revocation of the right to transact business with public entities |
| § 287.134, F.S. - Discrimination; denial or revocation of the right to transact business with public entities |
| § 287.135, F.S. - Prohibition against contracting with scrutinized companies |
| *Chapter 443, F.S. - Reemployment Assistance* |
| § 501.171, F.S. - Security of confidential personal information |
| **Florida Administrative Code (F.A.C.)** |
| *Rule Chapter 69I-5 - State Financial Assistance* |
| **Memoranda** |
| CFO Memorandum No. 01 - Contract and Grant Reviews and Related Payment Processing Requirements |
| CFO Memorandum No. 20 - Compliance Requirements for Agreements |

**State 911 Plan and Emergency Communications Board Statutes and Rules**

| **Florida Statutes** |
|---|
| *Chapter 365, F.S. - Use of Telephones and Facsimile Machines* |
| **Florida Administrative Code** |
| *Rule Chapter 60FF-6 - State E911 Plan* |
| *Rule Chapter 60FF1-5 - Emergency Communications Board* |

**Attachment 1**

# AUDIT REQUIREMENTS FOR AWARDS OF STATE AND FEDERAL FINANCIAL ASSISTANCE

The administration of resources awarded by the Department of Management Services (Department) to the recipient may be subject to audits and/or monitoring by the Department, as described in this section.

## MONITORING

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

## AUDITS

### Part I: Federally Funded

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

1. A recipient that expends $1,000,000 or more in federal awards in its fiscal year must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. EXHIBIT 1 to this form lists the federal resources awarded through the Department 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 the Department. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR §§200.502-503. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR §200.514 will meet the requirements of this Part.

2. For the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR §§200.508-512.

3. A recipient that expends less than $1,000,000 in federal awards in its fiscal year is not required to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. If the recipient expends less than $1,000,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other than federal entities).

### Part II: State Funded

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

Department, other state agencies, and other nonstate entities. State financial assistance does not include federal direct or pass-through awards and resources received by a nonstate entity for federal program matching requirements.

2. For the audit requirements addressed in Part II, paragraph 1, the recipient shall ensure that the audit complies with the requirements of section 215.97(8), F.S. This includes submission of a financial reporting package as defined by section 215.97(2), F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.

3. If the recipient expends less than $750,000 in state financial assistance in its fiscal year (for fiscal years ending June 30, 2017, and thereafter), an audit conducted in accordance with the provisions of section 215.97, F.S., is not required. If the recipient expends less than $750,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of section 215.97, F.S., the cost of the audit must be paid from the nonstate entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than state entities).

**Part II: Other Audit Requirements**

N/A

**Part IV: Report Submission**

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

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

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

a. The Department at each of the following addresses:

Electronic copies (preferred): ECBSubmissions@dms.fl.gov

Or

Paper copies:
The Department of Management Services
Emergency Communications Board
4030 Esplanade Way
Suite 135
Tallahassee FL, 32399

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

Auditor General
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, Florida 32399-1450

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

**3.** Any reports, management letters, or other information required to be submitted to the Department pursuant to this agreement shall be submitted timely in accordance with 2 CFR §200.512, section 215.97, F.S., and

Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

4. Recipients, when submitting financial reporting packages to the Department for audits done in accordance with 2 CFR 200, Subpart F - Audit Requirements, or Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

**Part V: Record Retention**

The recipient shall retain sufficient records demonstrating its compliance with the terms of the award(s) and this agreement for a period of five (5) years from the date the audit report is issued, and shall allow the Department, or its designee, the CFO, or Auditor General access to such records upon request. The Grantee shall ensure that audit working papers are made available to the Department, or its designee, the CFO, or Auditor General upon request for a period of five (5) years from the date the audit report is issued, unless extended in writing by the Department.

## EXHIBIT 1

**Federal Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following:**

N/A

**Compliance Requirements Applicable to the Federal Resources Awarded Pursuant to this Agreement are as Follows:**

N/A

**State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following:**

**Matching Resources for Federal Programs:**

N/A

**Subject to Section 215.97, F.S.:**

1. State Project: **911 State Grant Program**

   State Awarding Agency: State of Florida, Department of Management Services
   Catalog of State Financial Assistance Title: **Prepaid Next Generation 911 (NG911) State Grant Program**
   Catalog of State Financial Assistance Number: **72.003**
   Amount: **$359,841.42**

**Compliance Requirements Applicable to State Resources Awarded Pursuant to this Agreement Are as Follows:**

The compliance requirements are as stated in Grant Agreement No. **(S27-25-07-16)** between the Grantee and the Department, entered in State Fiscal Year **2025-2026**.

**AGENDA ITEM NO. 11.C**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, Capital Projects |
| **ITEM TYPE:** | Business Agenda - Action Items |
| **AGENDA SECTION:** | **BUSINESS AGENDA - Action Items:** |
| **SUBJECT:** | **Christopher Simpron, Assistant County Manager -** Resolution 2025-64 - Ten Mile Grade Supplemental Agreement #2 |

**SUGGESTED ACTION:**

- Motion to approve Resolution 2025-64, A Resolution of the Board of County Commissioners of Hardee County, Florida, authorizing the execution of contract number G2K97 Florida project identification number 445076-1-54-01 with the Florida Department of Transportation for the design and construction for Ten Mile Grade from Scarborough Road to Bridge 064120; providing for severability; and providing for an effective date.

**ATTACHMENTS:**

AGENDA_1.DOC
RESOLUTION NO. 2025-64 REV SFSGA 2.docx
Supplemental Agreement 2.pdf

BOARD OF COUNTY COMMISSIONERS

TIM WELLS
DISTRICT 1

NOEY FLORES
VICE CHAIR, DISTRICT 2

DONALD CHANCEY
DISTRICT 3

RUSSELL MELENDY
CHAIR, DISTRICT 4

KENNY MILLER
DISTRICT 5

TERRY ATCHLEY
COUNTY MANAGER

SARAH JOHNSTON
COUNTY ATTORNEY

MAILING ADDRESS
412 West Orange Street
Suite 103
Wauchula, FL 33873

PHONE
863-773-9430

WEBSITE
hardeecountyfl.gov

**To:** Terry Atchley, County Manager

**From:** Christopher Simpron, Assistant County Manager

**Subject:** FPN#445076-1-54-01 Ten Mile Grade from Scarborough Road to Bridge 064120 (REVISED Draft State Funded Grant Supplemental Agreement #2)

**Date:** August 7, 2025

This SCOP funded projects were originally executed in FY 2023 under contract # G2K97. Any and all other terms and provisions in the previous State Funded Grant Agreements for Ten-Mile Grade executed on May 22, 2023, remain in effect. On **November 19, 2024**, the Board approved the Ten Mile Grade from Scarborough Road to Bridge 064120 with FPID **# 445076-1-54-01** to slightly reduce the project length from 2.132 to 1.964 miles and to increase funding by $945,443.00 due to increase in the project cost estimates. The new project funding total at that time has increased from $1,144,920.00 to $2,090,363.00.

On **February 20, 2025**, FDOT reached out to the County notifying that the FDOT Work Program Group made an error in the balance transfer. Instead of moving $945,443.00 to FY 2025 for **FPID # 445076-1-54-01**, they only moved $831,475.00. FDOT needs to REVISE the SUPPLEMENTAL agreement to reflect the correct amount moved in FY 2025 which is the $831,475.00.

It is important to note that there's no change on the Ten-Mile Grade segment from Bridge 064120 to 0.300 miles east of the said bridge with **FPID # 445066-1-54-01** from the changes made in the previously approved SUPPLEMENTAL agreement on **November, 19, 2024** where the project length was reduced from 2.650 to 0.300 miles and where the funding is also reduced from $1,435,040 to $489,597 due to the shortened project length.

On March 6, 2025, BOCC Meeting, the Board approved the **revised draft SUPPLEMENTAL agreement #1** for the Ten Mile Grade segment from Scarborough Road to Bridge 064120 with FPID **# 445076-1-54-01** to reflect the actual FDOT Work Program balance transfer in FY 2025 only in the amount of $831,475 as opposed to $945,443 (*see attached fully executed revised Draft SUPPLEMENTAL agreement #1*).

As stated in the previous March 6, 2025, agenda memo (*attached to this memo*), FDOT will execute another **revised draft SUPPLEMENTAL agreement #2** in the State FY 2026 to complete the remaining balance transfer of **$113,968** and reflect the original balance transfer amount of $945,443.00 bringing the project total to $2,090,363.00 as originally planned for this segment of Ten Mile Grade. (*see attached Ten Mile Grade original and reduced project limits that shows the fund transfers*)

The 100% design plans are already approved by FDOT through the ERC system. The construction phase NTP will be issued when the remaining balance transfer of $113,968.00 is made from FDOT to Hardee County BOCC after receiving Board approval of the **revised draft SUPPLEMENTAL agreement #2** today.

**RESOLUTION NO. 2025-64**
**HARDEE COUNTY, FLORIDA**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA, AUTHORIZING THE EXECUTION OF CONTRACT NUMBER G2K97 FLORIDA PROJECT IDENTIFICATION NUMBER 445076-1-54-01 WITH THE FLORIDA DEPARTMENT OF TRANSPORTATION FOR THE DESIGN AND CONSTRUCTION FOR TEN MILE GRADE FROM SCARBOROUGH ROAD TO BRIDGE 064120; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Hardee County (the "County"), a political subdivision of the State of Florida, has the authority pursuant to section 125.01, Florida Statutes, to enter into agreements; and

**WHEREAS**, the County is designated a small county meeting the requirements under the Small County Outreach Program ("SCOP") pursuant to section 339.2818, Florida Statutes; and the Small County Road Assistance Program ("SCRAP") pursuant to section 339.2816, Florida Statutes; and

**WHEREAS**, the Florida Department of Transportation ("FDOT") has now awarded the County up to the full amount of $2,090,363.00 from $1,976,395.00 in funds for the purpose of design and construction of Ten Mile Grade from Scarborough Road to Bridge 064120, as more particularly described in Contract Number G2K97, Project Identification Number 445076-1-54-01 ("FDOT REVISED Draft State-Funded Grant Supplemental Agreement" attached as Exhibit "A"); and

**WHEREAS**, the Board of County Commissioners find it to be in the best interest of the County to approve the agreement for the design and construction of Ten Mile Grade from Scarborough Road to Bridge 064120 Project ID No. 445076-1-54-01 and authorize the County Manager to sign the FDOT REVISED Draft State-Funded Grant Supplemental Agreement (attached as Exhibit "A") and any additional documents in furtherance of obtaining the funds.

**NOW, THEREFORE, BE IT RESOLVED by the BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA, that:**

**Section 1. Recital.** The above recitals are true and correct and are incorporated herein by this reference.

**Section 2. Approval.** The Hardee County Board of County Commissioners hereby approves the FDOT Financial Project ID No. 445076-1-54-01 for up to the full amount of $2,090,363.00 in substantially the attached form (included and attached hereto as Exhibit "A").

**Section 3. Authorization.** The County Manager is authorized and directed to execute any forms or documents in furtherance of this Resolution, and the County Manager is authorized to take all actions necessary to implement the purposes of this Resolution.

**Section 4. Severability.** The provisions of this Resolution are severable such that the invalidity of any one provision shall not operate to invalidate any other provision.

**Section 5. Effective Date.** This Resolution shall take effect immediately upon adoption.

**APPROVED AND ADOPTED** this 7th day of August 2025 at a regular meeting of The Board of County Commissioners of Hardee County, Florida.

THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA

_____
Russell A. Melendy, Chair

(SEAL)

ATTEST:

_____
Victoria L. Rogers, Ex-Officio Clerk to the Board of County Commissioners

APPROVED AS TO FORM, CONTENT & LEGAL SUFFICIENCY:

_____
Sarah Johnston, County Attorney

Docusign Envelope ID: 7D2243BB-7C78-4B10-AF82-D93C18800E90



# STATE-FUNDED GRANT SUPPLEMENTAL AGREEMENT

SUPPLEMENTAL NO.
2

CONTRACT NO.
G2K97

FPN
445076-1-54-01

Recipient: Hardee County

This Supplemental Agreement ("Supplemental"), dated _____ arises from the desire to supplement the State-Funded Grant Agreement ("Agreement") entered into and executed on May 22, 2023 as identified above. All provisions in the Agreement and supplements, if any, remain in effect except as expressly modified by this Supplemental.

---

The parties agree that the Agreement is to be amended and supplemented as follows:

Exhibit "B" SCHEDULE OF FINANCIAL ASSISTANCE is replaced in its entirety by the attached REVISED EXHIBIT "B" SCHEDULE OF FINANCIAL ASSISTANCE and is incorporated by reference, per a request from Hardee County to add additional funding in FY 26 in the amount of $113,968 (One Hundred Thirteen Thousand Nine Hundred Sixty-Eight Dollars) in increasing in construction funding (phase 54) programmed to the project. Project total is now $2,090,363.00 (Two Million Ninety Thousand Three Hundred Sixty-Three Dollars).

The Exhibit "J" State Financial Assistance (Florida Single Audit Act) is replaced in it's entirety by the attached revised Exhibit "J" State Financial Assistance (Florida Single Act) is incorporated by reference.

Any and all other terms and provisions in the State Funded Grant Agreement executed on May 22nd, 2023 remain in effect.

Reason for this Supplemental and supporting engineering and/or cost analysis:

The purpose of this request is to increase the funding in FY 26 by $113,968.00 per request of Hardee County due to the increase in the projected cost estimates.

IN WITNESS WHEREOF, the parties have caused these presents to be executed the day and year first above written.

RECIPIENT:
Hardee County

By:_____
Name:
Title:

STATE OF FLORIDA

DEPARTMENT OF TRANSPORTATION

By:_____
Name:
Title:

Legal Review:

DS
DC

_____

Docusign Envelope ID: 7D2243BB-7C78-4B10-AF82-D93C18800E90



# EXHIBIT B
# SCHEDULE OF FINANCIAL ASSISTANCE

| RECIPIENT NAME & BILLING ADDRESS: | FINANCIAL PROJECT NUMBER: |
|---|---|
| Hardee County<br>205 Hanchey Road<br>Wauchula, FL 33873 | 445076-1-54-01 |

| PHASE OF WORK by Fiscal Year: | | MAXIMUM PARTICIPATION (1) TOTAL PROJECT FUNDS | (2) LOCAL FUNDS | (3) STATE FUNDS | Indicate source of Local funds |
|---|---|---|---|---|---|
| **Design- Phase 34**<br>FY: | Maximum Department Participation (Insert Program Name) | $ | $ | $ | ☐ In-Kind<br>☐ Cash |
| FY: | Maximum Department Participation (Insert Program Name) | $ | $ | $ | ☐ In-Kind<br>☐ Cash |
| | Total Design Cost | $ 0.00<br>% | $ 0.00<br>% | $ 0.00<br>% | |
| | | | | | |
| **Right-of-Way- Phase 44**<br>FY: | Maximum Department Participation (Insert Program Name) | $ | $ | $ | ☐ In-Kind<br>☐ Cash |
| FY: | Maximum Department Participation (Insert Program Name) | $ | $ | $ | ☐ In-Kind<br>☐ Cash |
| | Total Right-of-Way Cost | $ 0.00<br>% | $ 0.00<br>% | $ 0.00<br>% | |
| | | | | | |
| **Construction- Phase 54**<br>FY: **2023** | Maximum Department Participation (SCRA) | $1,144,920.00 | $ | $1,144,920.00 | ☐ In-Kind<br>☐ Cash |
| FY: **2025** | Maximum Department Participation (SCOP/SCED/GRSC) | $831,475.00 | $ | $831,475.00 | ☐ In-Kind<br>☐ Cash |
| | Total Construction Cost | $1,976,395.00<br>% | $ 0.00<br>% | $1,976,395.00<br>% | |
| | | | | | |
| **Construction Engineering and Inspection - Phase 64**<br>FY: | Maximum Department Participation (Insert Program Name) | $ | $ | $ | ☐ In-Kind<br>☐ Cash |
| FY: | Maximum Department Participation (Insert Program Name) | $ | $ | $ | ☐ In-Kind<br>☐ Cash |
| | Total Construction Engineering and Inspection Cost | $ 0.00<br>% | $ 0.00<br>% | $ 0.00<br>% | |
| | | | | | |
| **(Phase : 54)**<br>FY: **2026** | Maximum Department Participation (SOCP) | $113,968.00 | $ | $113,968.00 | ☐ In-Kind<br>☐ Cash |
| FY: | Maximum Department Participation (Insert Program Name) | $ | $ | $ | ☐ In-Kind<br>☐ Cash |
| | Total Cost | $113,968.00<br>% | $ 0.00<br>% | $113,968.00<br>% | |
| | | | | | |
| | **TOTAL COST OF THE PROJECT** | $2,090,363.00 | $ 0.00 | $2,090,363.00 | |

COST ANALYSIS CERTIFICATION AS REQUIRED BY SECTION 216.3475, FLORIDA STATUTES:
I certify that the cost for each line item budget category has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, F.S. Documentation is on file evidencing the methodology used and the conclusions reached.

Holly Randolph
District Grant Manager Name

DocuSigned by:
Holly Randolph
133936697A4144B...
02/18/2025 | 4:58 PM EST

Signature Date

Docusign Envelope ID: 7D2243BB-7C78-4B10-AF82-D93C18800E90



## EXHIBIT J

## STATE FINANCIAL ASSISTANCE (FLORIDA SINGLE AUDIT ACT)

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

**Awarding Agency:** Florida Department of Transportation

**State Project Title and CSFA Number:**

- ☐ County Incentive Grant Program (CIGP), (CSFA 55.008)
- ☒ Small County Outreach Program (SCOP), (CSFA 55.009)
- ☐ Small County Road Assistance Program (SCRAP), (CSFA 55.016)
- ☐ Transportation Regional Incentive Program (TRIP), (CSFA 55.026)
- ☐ Insert Program Name, Insert CSFA Number

***Award Amount:** $2,090,363.00

*The state award amount may change with supplemental agreements

Specific project information for CSFA Number is provided at: https://apps.fldfs.com/fsaa/searchCatalog.aspx

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

State Project Compliance Requirements for CSFA Number are provided at: https://apps.fldfs.com/fsaa/searchCompliance.aspx

The State Projects Compliance Supplement is provided at: https://apps.fldfs.com/fsaa/compliance.aspx

**AGENDA ITEM NO. 11.D**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, Capital Projects |
| **ITEM TYPE:** | Business Agenda - Action Items |
| **AGENDA SECTION:** | **BUSINESS AGENDA - Action Items:** |
| **SUBJECT:** | **Bobby Keene, Capital Projects Manager -** Pioneer Park Bathhouse Project |

**SUGGESTED ACTION:**

- Motion to approve the agreement between the County and S-Works Construction Corporation for the construction of the Pioneer Park Bathhouse in an amount not to exceed $216,819.; in substantially the attached form, subject to approval by the County Attorney and authorization for the County Manager or Chair to sign any necessary documents in furtherance thereof.

**ATTACHMENTS:**

Memo - Piggyback Agreement with S-Works Constuction Corp..pdf
Exhibit A RFP-Region-10-JOC-Original-RFP-2.pdf
Exhibit A Agreement-S-Works-Region-10-JOC-Master_Redacted.pdf
S-WORKS PIGGYBACK AGREEMENT.docx
Scope_of_Work_Pioneer_Park_Bathhouse_Phase_1.docx

Hardee County FLORIDA

# Capital Projects

**To:** Terry Atchley, County Manager

**Through:** Christopher Simpron, Assistant County Manager

**From:** Bobby Keene, Capital Projects Manager

**Subject:** S-Works Construction Corp. Construction Contract Agreement

**Date:** August 07, 2025

Staff would like to pursue construction services with S-Works Construction Corp. Piggybacking the Job Order Contract through the Equalis Group Intergovernmental Cooperative Purchasing Agreement. A master agreement for Job Order Contracting (JOC) was established within the Cooperative for use by public agencies "Members" under this contract.

Following procurement guidelines, RFP – R10-1166 for JOC was advertised March 28th, 2024, receiving bids resulting in bid tabulation and scoring summary. As a result, S-Works was awarded on June 19, 2024, contract R10-1166D providing an effective date of July 1, 2024, with an initial term of two (2) years with three (3) optional one-year renewals. Staff is looking to utilize the services provided to the County as a member of the National Equalis Group Cooperative.

The Pioneer Park Bathhouse project will require the services of a General Contractor (GC) for site work and installation of components. Activities for this project will follow the scope of work generated in the architectural and site engineering services provided by PRA and GFNY through County continuing services contracts. The services provided by S Works Construction Corporation is for an amount not to exceed $216,819.

Staff recommends approval to enter into an agreement with S Works Construction Corporation for the construction of the Pioneer Park Bathhouse.

**BOARD OF COUNTY COMMISSIONERS**

**TIM WELLS**
DISTRICT 1

**NOEY FLORES**
VICE-CHAIR, DISTRICT 2

**DONALD CHANCEY**
DISTRICT 3

**RUSSELL MELENDY**
CHAIR, DISTRICT 4

**KENNY MILLER**
DISTRICT 5

**TERRY ATCHLEY**
COUNTY MANAGER

**SARAH JOHNSTON**
COUNTY ATTORNEY

**MAILING ADDRESS**
412 West Orange Street
Suite 201
Wauchula, FL 33873

**PHONE**
863-773-3199

**WEBSITE**
hardeecountyfl.gov

# REQUEST FOR PROPOSAL #R10-1166 FOR:
# Job Order Contracting

March 28, 2024

## Section One:

Part A – Introduction & Scope

Part B – Instructions to Respondents

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**REQUEST FOR PROPOSAL FOR Job Order Contracting**

**EDUCATION SERVICE CENTER, REGION 10**
400 E Spring Valley Rd
Richardson, TX 75081
Telephone: (972) 348-1184

| | |
|---|---|
| Publication date | 03/28/2024 |
| Product or service | Job Order Contracting |
| RFP # | R10-1166 |
| Proposal due date | 04/26/2024 |
| Proposal submittal location | https://region10.bonfirehub.com/portal/?tab=login |
| Principle contract officer | Mr. Clint Pechacek<br>Purchasing Consultant |
| Public opening location | Region 10 ESC<br>400 E. Spring Valley Rd.<br>Richardson, TX 75081 |

Education Service Center, Region 10 ("Region 10 ESC") is seeking proposals on behalf of itself and the national Equalis membership for the procurement of Job Order Contracting. Responses will be accepted until April 26, 2024 at 2:00 PM. All times are Central Standard Time.

The public bid opening will be held via Teams meeting. Interested parties who wish to attend the bid opening should email Clint Pechacek at clint.pechacek@region10.org at least 24 hours before the deadline for submissions to receive an invitation. The bid opening will begin at 2:00 pm Central Time on April 26, 2024 after all submissions have been received.

In general, cooperative members will reference this RFP when purchasing or "piggybacking" on a contract awarded from this procurement process. Region 10 ESC will not charge a fee to public agencies for participation in the purchasing cooperative.

Faxed, emailed, or mailed responses will not be considered. By submitting a response, responder certifies to the best of his/her knowledge that all information is true and correct. All proposals must be submitted electronically on the forms provided as directed in the Bonfire procurement application. Scanned submissions are acceptable where PDF files are requested. Only responses received by the date and time specified will be considered.

PRICE, QUALITY, AND SUITABILITY: It is not the policy of Region 10 ESC to purchase services solely on the basis of low price alone; quality and suitability to purpose are taken into consideration.

The Region 10 ESC Board of Directors may approve awarding this proposal to one or more vendors. Region 10 reserves the right to reject all proposals if it determines in its sole discretion that a reasonable basis exists for doing so. Consideration for an exclusive award to a single supplier will be given for vendors who respond with value that separates the vendor from other respondents within the competitive range.

Vendors who do not submit a signed contract signature page will be eliminated from consideration.

**This RFP consists of three sections and one Excel attachment:**

**Section One:**
- Part A – Introduction and Scope
- Part B – Instruction to Respondents and Award Process

**Section Two:**
- Proposal Submission and Required Forms

**Section Three:**
- Part A – Vendor Contract and General Terms and Conditions
- Attachment A – Equalis Group Administrative Agreement
- Attachment C – State Notices

**Attachment B**
- Pricing

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**MASTER AGREEMENT**

The purpose of Region 10 ESC soliciting this Request for Proposal is to create a Master Agreement for Job Order Contracting for use by public agencies supported under this contract ("Members"). Region 10 ESC, as the Lead Agency (as defined in Section Three; Attachment A, Equalis Group Administrative Agreement), has come together with Equalis Group to make the resultant contract (also known as the "Master Agreement") from this Request for Proposal available to other public agencies, including county, city, state, special district, local government, school district, private K-12 school, higher education institution, other government agency or non-profit organization ("Public Agencies"), for the public benefit through the Equalis Group's cooperative purchasing program. Region 10 ESC will serve as the contracting agency for any other Public Agency that elects to access the resulting Master Agreement. This process may be referred to as "piggybacking", "cooperative purchasing", "joint powers", or other terminology depending on the specific state or agency location.

The use of the Master Agreement by any Public Agency is preceded by its registration with Equalis Group as a Participating Public Agency in Equalis Group's cooperative purchasing program, and by using the Master Agreement, any such Public Agency agrees that it is registered with Equalis Group, whether pursuant to the terms of a Master Intergovernmental Purchasing Cooperative Agreement, which can be accessed at https://equalisgroup.org/member-registration/, or as otherwise agreed to. . Attachment A contains additional information on Equalis Group and the cooperative purchasing program. Equalis Group provides marketing and administrative support for the awarded vendor ("Supplier") that promotes the successful vendors' products and services to the Participating Public Agencies nationwide.

Participating Public Agencies benefit from pricing based on aggregate spending and the convenience of a contract that has already been advertised and competitively awarded. The Supplier benefits from a contract that allows Participating Public Agencies to directly purchase goods and services without the Supplier's need to respond to multiple competitive solicitations.

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# SECTION ONE: PART A – INTRODUCTION AND SCOPE

## 1. BACKGROUND ON REGION 10 EDUCATION SERVICE CENTER

1.1. Region 10 Education Service Center ("Region 10 ESC" herein "Lead Agency") on behalf of itself and, potentially, to all other public agencies, including county, city, state, special district, local government, school district, private K-12 school, higher education institution, other government agency or non-profit organization ("Public Agencies") solicits proposals from qualified Respondents to enter into a Vendor Contract ("Contract") for the goods or services solicited in this invitation.

1.2. Contracts are approved and awarded by a single governmental entity, Region 10 ESC, and are only available for use and benefit of all entities complying with their respective state procurement laws and regulations (public and private schools, colleges and universities, cities, counties, non-profits, and all governmental entities).

1.3. The mission of Region 10 is to be a trusted, student-focused partner that serves the learning community through responsive, innovative educational solutions. It is Region 10's intent to:

- Provide governmental and public entities opportunities for greater efficiency and economy in procuring goods and services.
- Take advantage of state-of-the-art purchasing procedures to ensure the most competitive contracts.
- Provide competitive price and bulk purchasing for multiple government or public agencies that yields economic benefits unobtainable by the individual entity.
- Provide quick and efficient delivery of goods and services.
- Equalize purchasing power for smaller agencies that are unable to command the best contracts for themselves.
- Help in assisting customers with use of best business practices.

## 2. ROLE OF THE EQUALIS GROUP

2.1. Equalis Group assists Region 10 ESC in helping other public agencies and non-profits reap the benefits of national leveraged pricing, with no cost to the Member. Equalis Group leverages one of the largest pools of purchasing potential. This is accomplished by competitively soliciting proposals and awarding contracts for commonly purchased products and services.

## 3. CUSTOMER SERVICE

3.1. Region 10 ESC is dedicated to making its contracts successful for both its members and its awarded vendors.

3.2. Region 10 ESC is committed to providing its members and awarded vendors with high quality service.

3.3. Region 10 ESC has dedicated staff available to answer questions, offer guidance and help in any way possible.

## 4. PRODUCTS AND SERVICES COVERED (SCOPE)

4.1. It is the intention of Region 10 ESC to establish a contract with Respondent(s) for a complete and comprehensive offering of Job Order Contracting. Such offerings include but are not limited to the furnishing of all labor, materials, equipment, and supervision for maintenance, repair, alteration, renovation, remediation or minor construction of Region 10 ESC and Participating Public Agencies through the Job Order Contracting Services. Minor construction may include the demolition and/or construction within an existing facility and limited pre-construction design services (i.e. professional services).

**Project Delivery Order Procedures**

The participating public agency may make a request of the contractor under this contract when the agency has services that need to be undertaken. Notification may occur via phone, the web, e-mail, fax, or in person.

Upon notification of a pending request, the contractor shall make contact with the agency as soon as possible. Contractor shall visit the agency site and conduct a walk- through/project scoping with the agency representative to define the scope. Contractor's representative shall perform due diligence to request and gather all available project relevant existing conditions and record documents from the agency to include, but not limited to, hazardous materials surveys and other relevant documents.

The contractor and the participating public agency will agree on the time when the job order proposal will need to be reviewed for approval by the agency. The contractor will then prepare a job order proposal including a written scope of work using an automated software system that will provide a line item estimate of the individual tasks, the quantities, the city cost index, the bid coefficient, and any applicable cost additions agreed upon by the participating public agency.

Contractors will be required to submit Job Order proposals and shall provide a line item estimate based upon their coefficient and the unit price book (UPB) for that scope of work which must be reviewed and agreed to by the participating public agency prior to their issuance of a PO and DO.

Minimal design work should be covered in the contractor's applicable coefficient, and this design work shall use in house staff or a teamed sub-consultant. In all cases where significant design changes occur, the A/E selection shall conform and be based upon qualifications of the design personnel according to applicable state law for selection and negotiation of fees. The agency may select an architectural consultant or use their own design capabilities providing the plans to the contractor.

The line items taken from the UPB and the estimated quantities totaled will be modified with the application of the city cost index and the contractor's coefficient. Any other cost adjustment factors, as allowed, must clearly identify those individual tasks (line items) to which they are applicable and include corresponding percentage.

The participating public agency will then review the proposal and if the agency's representative is in agreement with the proposed pricing and schedule, then other terms and requirements of the job order will be issued that will contain the approved job order proposal (scope of work) and the Purchase Order (PO). The PO will include the lump sum price, start date, schedule and notice to proceed and will be signed by both parties as a lump sum fixed price contract.

In the event of an emergency such as hurricanes, tornados, flooding, or fire, the contractor will endeavor to meet with the agency within two hours (if possible), expediting these procedures with verbal job orders and a signed field book by the agency's designated agent. Work may commence immediately as required; however, documentation must be provided as soon as possible for this work or for any additional long-term job order requirements.

**Terms and Conditions for Job Order Contracting (JOC)**

**Installation:** Equipment and/or product installation shall be performed in a reasonable amount of time and be scheduled directly with the public agency. Installation shall be in accordance with the manufacturer's instructions and shall be accomplished by a skilled, certified and properly licensed individual.

**HUBs, MWBE's and SBEs:** Region 10 ESC encourages the use of HUBs, MWBEs and SBEs both as prime and subcontractors. However, all subcontractors must meet the same minimum standards and requirements as the prime contractor. It will be the responsibility of the prime contractor to pre-qualify their subcontractors. Public agency may have goals for subcontracting requirements and will require

**Buyer Delays:** The prime contractor will negotiate with the public agency for the recovery of damages related to expenses incurred by the contractor for a delay for which the public agency is responsible, which is unreasonable, and which was not within the contemplation of the parties to the contract between the two parties.

Compensation for received goods, terms of progress payments, and a schedule of payments should be described in the contract.

**Construction Contract Requirement:** Terms for acceptance by the public agency and title to work must be clearly agreed upon and described in the contract between the contractor and the public agency. If any part of the construction requires the owner to assume control before the completion, this needs to be defined. Both parties must agree on the definition of what constitutes final acceptance before payment of any retained compensation. Upon completion of the project, the worksite shall be left in good condition and equal to the condition of the site prior to commencing the project.

If any work is to be performed by the public agency, it must be clearly defined and agreed to by the public agency and the prime contractor prior to the start of the project.

**Construction Schedule:** The public agency retains the right to extend the schedule of work or to suspend the work and direct the prime contractor to resume work when appropriate. The agreement must describe an equitable adjustment for added costs caused by any delay or suspension. Any increases will be invoiced as allowed in this agreement.

The schedule for performance of work that can be met without planned overtime is the responsibility of the prime contractor.

The cost for each project shall include all costs of all necessary trained personnel to complete the project on or before the completion date set forth in the contract. The public agency shall not incur additional expense for upsized crews or overtime costs, which might be necessary for the contractor to complete the project on schedule.

**Coordination:** The contractor and the public agency shall coordinate activities so as to avoid conflicts. The contractor will make every effort not to interrupt scheduled activities with work under this contract. The contractor will notify the public agency of any construction work that may negatively impact scheduled public agency activities.

The contractor shall employ such methods or means as will not cause any interruption of, or interference with work of any other contractor on the project site.

**Condition and Delivery of Construction Material:** The prime contractor will deliver materials to the worksite in new, dry, unopened, and well- marked containers showing product and prime contractor's name clearly marked. Delivery of damaged or unlabeled materials will not be accepted.

The prime contractor will deliver materials in sufficient quantity to allow for continuity of work. Delivery will be coordinated with the public agency's designated contact person.

The contractor shall take all necessary precautions to protect materials from damage, theft and misuse. The public agency shall have no responsibility for such precautions or lack of protection.

Damaged or rejected materials shall be immediately removed from the project area.

**Insurance:** The contractor at their expense and included as part of overhead will provide adequate insurance coverage meeting at a minimum the requirements of the State of Texas or another applicable jurisdiction. The contractor, if awarded a contract, will provide within 14 days but prior to the commencement of any construction, a certificate of insurance showing that Region 10 ESC, Equalis Group and its agents have been named as additional insured. If the public agency has higher insurance than those requirements may be added as an addendum to the purchase order.

**Certificates of Insurance:** Certificates of Insurance, name and address of Vendor, the limits of liability, the effective dates of each policy and policy number shall be delivered to the participating agency prior to commencement of work. The insurance company shall be licensed in the state in which the work is being performed under this contract. The Vendor shall give the public agency a minimum of ten (10) days' notice prior to any modifications or cancellation of policies. The vendor will add the public agency as an additional insured if requested at the cost of the vendor.

Contractor's Liability Insurance Minimum Coverage

Employer's Worker’s Compensation insurance: Statutory

Employer's liability / Bodily injury by accident Each Occurrence: $100,000.00

Employer's liability / Bodily injury by disease Each Employee: $100,000.00

Policy Limit: $2,000,000.00

**Commercial General Liability:** Includes Independent Contractor's Liability; Contingent Liability; Contractual Liability; Completed Operations and Products Liability, all on the occurrence basis, with Personal Injury Coverage, Owner's Indemnity, and broad form Property Damage without the XCU exclusions.

Maintain Completed Operation Liability for at least two years after the date of final completion.

Combined limits of bodily and personal injury and property damage: Minimum Coverage

Single limit $500,000.00

Unimpaired aggregate $500,000.00

Comprehensive automobile liability: Minimum Coverage

Include non-ownership and hired car coverage as well as owned vehicles.

Bodily damage Each Person $250,000.00

Bodily damage Each Occurrence $500,000.00

Property damage Each Occurrence $250,000.00

**Labor Practices:** The prime contractor must agree to treat its labor in keeping with the labor contract agreement and to the best interest of the public agency. Any overtime practices or retroactive agreements with labor unions that would be to the detriment of the public agency must be limited to only those approved by the public agency.

The method and manner of performance must be stated: employees of the prime contractor are not employees of the public agency. The level of competency of the personnel will be subject to approval by the public agency. The prime contractor must agree to comply with all local, state and federal laws. Prime contractor must make every effort to ensure that adjoining property owners are in no way disturbed by noise, pollutants, material hauling operations. Prime contractor must establish procedures to deal with fire, theft, and storm damage. Prime contractor must test and establish effective methods to guarantee safety on the job site relating to the health and welfare of the public agency's employees.

Public agency shall have the right to require prime contractor to remove from the project, any employee or representative, subcontractor or supplier that may be deemed incompetent, careless or unacceptable

To ensure quality of workmanship, all work performed under this contract shall be performed by experienced, trained, certified and/or licensed craftsmen and laborers, and shall be under the supervision of the foremen or supervisor.

Prime contractor shall furnish the services of an experienced foreman or supervisor who will continually oversee work on the project. The foreman or supervisor shall provide continuous supervision, coordination and inspection of the work being performed under this contract.

**Project Completion:** Upon completion of the work, the contractor shall present the public agency with all documents necessary to close out the project. Maintenance manuals, drawings, warranties on installed equipment, etc. shall be given to the public agency.

If the public agency discovers an unfinished job that should have been completed, even if final payments are made, the contractor will complete the work in a timely fashion at no additional cost.

**Public Works:** The contractor shall be responsible for the preservation of all public and private property included on or adjacent to the worksite. The requirement shall apply to the surface and hidden features of the property.

Construction work on public buildings shall be in compliance with all currently applicable state and local building, plumbing, electrical, fire, fire prevention and mechanical codes.

**Restoration:** The contractor shall agree to repair, rebuild or otherwise restore any property on or adjacent to the worksite that was damaged during the course of work on the project. Such restoration shall be at the contractor's expense and is not subject to reimbursement by the public agency.

**Retention:** Retention payments will be governed by any applicable state and local laws in the area where work is being performed, and by any supplemental agreement made between the public agency and the contractor.

If the public agency and the prime contractor agree to a substitute security, the agreement must be in full compliance with any applicable state and local laws. If a substitute security is agreed to, the prime contractor must provide the public agency with a signed and acknowledged waiver of any right or power of the obligor to set off any claim against the public agency.

**Rules, Regulations & Codes:** All work will be accomplished in conformance to OSHA safety requirements, and any additional federal, state, or local fire or safety requirements. When specifications or scope of work will result in a violation of a code or result in an unsafe condition, the contractor must inform the public agency of the situation. The contractor will not construct any device or produce any condition that intentionally violates a fire or safety code or standard.

Contractor must advise the public agency whenever work is expected to be hazardous to public agency employees or their charges (i.e. school children, citizens, etc.).

**Worksite:** The condition of the site before start-up will be agreed upon between the buyer and the prime contractor and will be written into the contract.

Upon prior written agreement between the prime contractor and the public agency, payment may be made for materials not incorporated in the work but delivered and suitably stored at the worksite or some other location, for installation at a later date. An inventory of the stored materials must be provided to the public agency prior to payment. Such materials must be stored and protected in a secure location and be insured for their full value by the contractor against loss and damage. Contractor agrees to provide proof of coverage and/or addition of the public agency as an additional insured upon the public agency’s request. Additionally, if stored offsite, the materials must also be clearly identified as property of the public agency and be separated from other materials. The public agency must be allowed reasonable opportunity to inspect and take inventory of stored materials, on or offsite, as necessary.

Until final acceptance by the public agency, it shall be the contractor's responsibility to protect all materials and equipment. The contractor warrants and guarantees that title for all work, materials and equipment shall pass to

the public agency upon final acceptance. Payment for stored materials shall not constitute final acceptance of such materials.

**Architect and Engineer Plan:** The contractor should describe in its business plan how it will include and work with local subcontractors and how it will work with local architects and engineers, especially those A&E firms already working with the public agency. Architect and engineering services are not being requested in this RFP and will be rejected by Region 10 ESC if offered in the State of Texas.

**Design Requirements and Permits:** The proposal coefficient should provide reasonable oversight for engineering and architectural (A&E) design to meet both local and state requirements. The contractor should expect as part of its coefficient those services that are required to obtain building permits and meet local and state standards for design and oversight. Services may be provided via its own staff, subcontractor, or working with the public agency's managers, architects and engineers wherever such professional architectural and engineering services are required. The contractor may pay for the engineer or architectural services with the public agency's concurrence. However, selection for engineering or architectural services shall be in accordance with state statutes.

**Micro Estimating:** In estimating delivery orders the contractor shall endeavor not to micro estimate line items. Micro estimating is the intentional breaking down of projects into their smallest components when a single line item or two would suffice. An example would be the need to replace a door and it is obvious that a pre-hung door and frame would be the fastest and cheapest route to use. Instead of the single line item defining the pre-hung door the estimator breaks down this portion of the job into individual line items such as door frame, hinges and screws which will unnecessarily drive up the cost to the public agency. This should be avoided and will be looked for during price verification.

**UPB Division Exceptions:** Region 10 ESC and public agencies retain the right to designate sections of the Unit Price Book as unacceptable for use. It shall be the public agency's responsibility to identify any such designations in writing to the contractor before any work commences.

4.2. National Scope: This RFP will be used to establish cooperative contract(s) that will be made available to the national Equalis membership in all 50 states. Respondents are not required to provide national coverage in order to be considered for award: Region 10 ESC may award multiple local and/or regional vendors to cover as much of the national membership as possible.

## 5. PRICING

5.1. **Attachment B:** All pricing must be entered into the Attachment B template provided. Products/lines completed will be used to establish the extent of the Respondents product lines, services, warranties, etc. that are available. All services offered under this contract must be priced or listed as free and unlisted services will not be accepted. Respondents have the option to propose pricing in all or any of the following.

5.2. **Auditable Pricing**. It is the responsibility of the Respondent to provide a complete Cost Proposal that includes pricing based on a verifiable pricing methodology for all products and/or services to be considered for award. Region 10 ESC requires the use of a unit pricing model and the unit price book (UPB) Region 10 ESC prefers is the RS Means price book. Pricing must be submitted as a coefficient of the Unit Price Book's line item prices. The RS Means price book published quarterly updates will be allowed if available. In addition to the coefficient, the published City Cost Index from the RS Means price book will be utilized as a modifier for the specific city or region.

Proposers are welcome to submit a proposal regionally or statewide providing a matrix that address the following:

- Coefficients Regular Hours – the priced coefficients for each State, Region or City outlined below that you are willing to work in shall be listed for regular hours * (State your regular hours spanning from A.M. to P.M.)
- Coefficient After Hours – the priced coefficient for weekends, holidays and hours outside of regular hours.
    - Recognized holidays include: New Year's Day, Martin Luther King, Jr. Day, Presidents Day, Memorial Day, Independence Day, labor Day, General Election Day, Veterans Day, Thanksgiving Day and Friday after, Christmas Eve and Christmas Day and New Year's Eve.
- The coefficient must be rounded to the nearest second decimal place, e.g. .352 would be rounded to .35.

Non-pre-priced Items: Items that are not found in the RS Means unit price book will be listed as "non-pre-priced." This does not include previously discussed minor design costs. The contractor will provide three firm price quotes to establish the average base cost for each item. The contractor's coefficient will then be applied to determine the price and the city cost index will not be applied. This line item will need to be approved by the public agency. Once approved, the item will be added to the price book for future projects and no longer is non-pre-priced.

- Other Restrictions and Fees: All other fees or restrictions must be provided. Examples such as minimum order sizes, restocking fees, and/or any other relevant fee or restriction that may be associated with this contract. Fees or restrictions not listed will not be allowed under this contract.

5.3. **Not to Exceed Pricing**: Region 10 ESC requests pricing be submitted as not to exceed for any participating entity. Unlike fixed pricing, the awarded vendor can adjust submitted pricing lower if needed, but cannot exceed original pricing submitted for solicitation. Vendor must allow for lower pricing to be available for similar product and service purchases.

5.4. **Administrative Fees**. Pricing provided shall include the administrative fee paid to Equalis Group.

5.5. **Cost Plus Pricing is not acceptable as the primary pricing methodology for the solutions provided in your Cost Proposal**. Cost Plus can be defined as adding a markup to the cost of goods or services to arrive at a selling price. Using this pricing methodology is not accepted by Members using Federal Grant Funds to purchase the products or services offered.

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# SECTION ONE: PART B – INSTRUCTION TO RESPONDENTS AND AWARD PROCESS

## 6. SUBMISSION FORMAT AND COMMUNICATION

6.1. It is the responsibility of the vendor to make certain that the company submitting a proposal, along with appropriate contact information, is on file with Region 10 ESC for the purpose of receiving addenda.

6.2. **Response Submission**: All responses must be submitted electronically as directed in the Bonfire procurement application. Scanned submissions are acceptable where PDF files are requested. Responses received outside the Bonfire procurement application will not be accepted.

6.2..1. Responses may be rejected for failure to comply with the requirements set forth in this invitation. Region 10 ESC reserves the right to cancel solicitation, reject any or all proposals, to accept any proposal deemed most advantageous to the Members and to waive any informality in the proposal process. Respondents are responsible for making certain proposals are submitted in the Bonfire portal completed by the deadline. Region 10 ESC is not responsible for technical difficulties encountered when uploading the response and will not accept proposals or additions to received proposals after the specified deadline. All information submitted must be readable in the Bonfire application or Microsoft Excel in order to be considered.

6.2..2. Deviations from any terms, conditions and/or specifications must be conspicuously noted in writing by the Respondent and shall be included with the response. (See Section Two, Proposal Form #19 ).

6.3. **Proposal Format**: The electronic narrative portion and the materials presented in response to this Request for Proposal should be submitted in the same order as requested.

Responses should be consolidated into one PDF file for the RFP response and one Excel file for the Pricing Attachment response. No links, embedded files, or alternative formats (such as Adobe Portfolio attachments) are allowed except where specifically requested in the RFP. Any information that is not readable in the Bonfire PDF viewer or in the Excel pricing file will not be considered by the evaluation committee.

6.4. **Time for receiving proposals**: Proposals received prior to the submittal deadline will be kept secure and unopened. No proposals submitted after the submittal time and deadline will be considered.

6.5. **Inquiries and/or discrepancies**: Questions regarding this solicitation must be submitted in the Bonfire procurement application. All questions and answers will be posted to the Bonfire procurement application. Respondents are responsible for viewing the Bonfire procurement application to review all questions and answers prior to submitting proposals. Please note that oral communications concerning this RFP shall not be binding and shall in no way excuse the responsive Respondent of the obligations set forth in this invitation.

6.6. **Restricted and Prohibited Communications with Region 10 ESC and Equalis Group:** During the period between the date Region 10 ESC issues this RFP and the selection of the vendor who is awarded a contract by Region 10 ESC, if any, Respondents shall restrict all contact with Region 10 ESC and Equalis Group, and direct all questions regarding this RFP, including questions regarding terms and conditions, only to the Bonfire procurement application in the specified manner. **Do not contact members of the Board of Directors, other employees of Region 10 ESC, any of Region 10 ESC's agents or administrators or Equalis Group employees. Contact with any of these prohibited individuals after issuance of this RFP and before selection is made, may result in disqualification of the Respondent**.

6.6..1. The communications prohibition shall terminate when the contract is recommended by the administration, considered by the Board of Directors at a noticed public meeting, and a contract has been awarded. In the event the Board of Directors refers the recommendation back to staff for reconsideration, the communications prohibition shall be re-imposed. Additionally, during the time period between the award by the Board of Directors and the execution of the contract, Respondents shall not engage in any prohibited communications as described in this section.

6.6..2. Prohibited communications include direct contact, discussion, or promotion of any Respondent's response with any member of Region 10 ESC's Board of Directors or employees except for communications with Region 10 ESC's designated representative as set forth in this RFP and only in the course of inquiries, briefings, interviews, or presentations. This prohibition is intended to create a level playing field for all potential Respondents, to assure that decisions are made in public, and to protect the integrity of the RFP process. Except as provided in the above stated exceptions, the following communications regarding a particular invitation for bids, requests for proposal, requests for qualifications, or other solicitation are prohibited:

- Communications between a potential vendor, service provider, Respondent, offeror, lobbyist or consultant and any member of Region 10 ESC's Board of Directors;
- Communications between any director and any member of a selection or evaluation committee; and
- Communications between any director and administrator or employee.

6.6..3. The communications prohibition shall not apply to the following:

- Communications with Region 10 ESC's purchasing agent specifically named and authorized to conduct and receive such communications under this RFP or upon the request of Region 10 ESC, with Region 10 ESC's legal counsel; and
- Presentations made to the Board of Directors during any duly noticed public meeting at which the solicitation is under consideration and the Vendor has been invited to present to the Board

6.6..4. Nothing contained herein shall prohibit any person or entity from publicly addressing Region 10 ESC's Board of Directors during any duly noticed public meeting, in accordance with applicable Board policies, on a matter other than this RFP, or in connection with a presentation requested by Region 10 ESC's representatives. Communication with any employee of Equalis Group

## 7. ADDENDA

7.1. If required, will be issued by Region 10 ESC to all those known to have received a complete set of Proposal documents. The vendor shall acknowledge on the Signature Form the number of addenda received.

## 8. CALENDAR OF EVENTS

| Event | Date: |
|---|---|
| Issue RFP | 03/28/2024 |
| Deadline for questions | 04/18/2024 |
| Issue Addendum/a (if required) | 04/19/2024 |
| Proposal Due Date | 04/26/2024 |
| Approval from Region 10 ESC | 06/19/2024 |
| Contract Effective Date | 07/01/2024 |

## 9. CONDITIONS OF SUBMITTING PROPOSALS

9.1. **Amendment of Proposal**: A proposal may be amended up to the time of opening by amending the proposal submitted in the Bonfire procurement application.

9.2. **Withdrawal of proposals**: Withdrawal of proposals prior to the opening date will be permitted. Withdrawal of proposal will not be allowed for a period of 120 days following the opening. Pricing will remain firm for 120 days from submittal. However, consideration may be given in cases where Respondent advises that it made a clerical error that is substantially lower than it intended. In such case, Respondent must provide written notice of their desire to withdraw, along with supporting documents, within three (3) business days of receiving the acceptance letter. Any contracts entered into prior to Region 10 ESC receiving notice must be honored.

- No Respondent should assume that their withdrawal request has been accepted unless, and until, they receive written acknowledgment and acceptance of their proposal withdrawal.

9.3. **Clarifications**: Region 10 ESC may, by written request, ask a Respondent for additional information or clarification after review of the proposals received for the sole purpose of eliminating minor irregularities, informalities, or apparent clerical mistakes in the proposal. Clarification does not give Respondent an opportunity to revise or modify its proposal, except to the extent that correction of apparent clerical mistakes results in a revision. Region 10 ESC will not assist Respondent in bringing its proposal up to the level of other proposals through discussions. Region 10 ESC will not indicate to Respondent a cost or price that it must meet to either obtain further

consideration nor will it provide any information about other Respondents' proposals or prices.

9.4. **Best and Final Offer**: Region 10 ESC, in its sole discretion, may request all Offerors in the competitive range to submit a Best and Final Offer. Offerors must submit their Best and Final Offers in writing. If an Offeror does not respond to the request for a Best and Final Offer, that Offeror's most recent prior offer will be considered to be its Best and Final Offer.

9.5. **Specifications**: When a solicitation contains a specification that states no substitutions, no deviation from this requirement will be permitted. Respondent must comply with the true intent of the specifications and drawings and not take advantage of any unintentional error or omission. In cases where no type and kind of product is specified, Region 10 ESC specifications have been developed to indicate minimal standards as to the usage, materials, and contents based on the needs of the members.

- References to manufacturer's specifications (Design Guides), when used by Region 10 ESC, are to be considered informative to give the Respondent information as to the general style, type and kind requested. Responses proposing goods, materials or equipment regularly produced by a reputable manufacturer shall be evaluated by Region 10 ESC which will, in its sole discretion, determine whether such proposed goods, materials or equipment are substantially equivalent to the Design Guides, considering quality, workmanship, economy of operation, and suitability for the purpose intended. Respondents should include all documentation required to evaluate whether or not their proposed goods, materials or equipment are substantially equivalent to the Design Guides.

9.6. **Quality of Materials or Services**: Respondent shall state the brand name and number of the materials being provided. If none is indicated, then it is understood that the Respondent is quoting on the exact brand name and number specified or mentioned in the solicitation.

- However, unless specifically stated otherwise and in accordance with purchasing laws and regulations, comparable substitutions will be permitted in cases where the material is equal to that specified, considering quality, workmanship, economy of operation and suitability for the purpose intended.

9.7. **Deviations and Exceptions**: Deviations or exceptions stipulated in response may result in disqualification. It is the intent of Region 10 ESC to award a manufacturer's complete line of products, when possible.

9.8. **Formation of Contract**: A response to this solicitation is an offer to contract with Region 10 ESC based upon the terms, conditions, scope of work, and specifications contained in this request. A solicitation does not become a contract until it is awarded by Region 10 ESC. A contract is formed when Region 10 ESC's board or designee signs the Vendor Contract Signature Form. **The prospective vendor must submit a signed Vendor Signature Form with the response,** thus eliminating the need for a formal signing process.

9.9. **Estimated Quantities**: Region 10 ESC anticipates that a substantial number of participating members will enter into contracts resulting from this solicitation; however, Region 10 ESC makes no guarantee or commitment of any kind concerning quantities or usage of contracts resulting from this

solicitation. The annual volume for this contract is estimated to be over $50 million annually by year three (3) of the contract. This information is provided solely as an aid to contract vendors in preparing proposals only, and performance will be determined by other factors such as awarded supplier's competitiveness, and overall performance and support of the contract. The successful Vendor(s) discount and pricing schedule shall apply regardless of the volume of business under the contract.

The maximum aggregate contract price is $50,000,000.00 and will be the amount allocated to Region 10 ESC's Job Order Contracting Services; each Participating Public Agency shall have a separate maximum aggregate contract price of $50,000,000.00. There is no guarantee that this amount will be distributed on a proportionate basis between the selected Contractors; there is no guarantee of the number of orders or the dollar value of the orders. All orders that will be issued under this contract are unspecified at the time of bidding. orders issued under this contract may be in response to an emergency or disaster recovery situation and eligible for federal funding; orders issued in response to an emergency or disaster recovery situation are subject to and must comply with all federal requirements applicable to the funding including, but not limited to, the Special Conditions section of this solicitation.

9.10. **Multiple Awards**: Membership includes a large number of potential entities which may utilize this contract throughout the nation. To assure any ensuing contract(s) will allow Region 10 ESC to fulfill current and future needs, Region 10 ESC reserves the right to award contract(s) to multiple vendors. The decision to award multiple contracts, award only one contract, or to make no awards rests solely with Region 10 ESC. A multiple award shall be limited to the least number of vendors Region 10 ESC in its sole discretion determines to be necessary to meet the requirements of the Equalis membership.

9.11. **Non-Exclusive**: Any contract resulting from this solicitation shall be awarded with the understanding and agreement that it is for the sole convenience and benefit of participating Members. Region 10 ESC and participating Members reserve the right to obtain like goods and services from other sources.

## 10. AWARD PROCESS

10.1. **Award or rejection of proposals**: In accordance with applicable laws, rules, and regulations for public purchasing, award(s) will be made to the most responsive and responsible Respondent(s) whose proposal(s) is/are determined to be the best value and most advantageous to Member, price and other factors considered. Region 10 ESC reserves the right to use a "Market Basket Survey" method, based on statistically representative criteria to determine the most responsible response. To qualify for evaluation, response must have been submitted on time, and satisfy all mandatory requirements identified in this document. Proposals that are materially non-responsive will be rejected and Region 10 ESC will provide notice of rejection to the Respondent.

10.2. **Evaluation Process**: In evaluating the responses the following predetermined criteria is considered:

- Products/Pricing (30 Points)
    - Coverage of products and services

- Ability of offered products and services to meet the needs requested in the scope
- Competitive pricing for all available products and services, including warranties if applicable
- Ability of Customers to verify that they received contract pricing
- Payment methods
- Other factors relevant to this section as submitted by the Respondent

- Performance Capability (25 Points)
  - Job order contracting experience and capabilities
  - Implementation and support plan
  - Project management capabilities
  - Performance bonding
  - Customer service/problem resolution
  - Financial condition of vendor
  - History of meeting products and services deadlines
  - Other factors relevant to this section as submitted by the Respondent
- Qualification and Experience (25 Points)
  - Respondent reputation in the marketplace
  - Past relationship with Region 10 ESC and/or Region 10 ESC members
  - Experience and qualification of key employees
  - Past experience working with the public sector
  - Past litigation, bankruptcy, reorganization, state investigations of entity or current officers and directors
  - Minimum of 5 public sector customer references relating to the products and services within this RFP
  - Company profile and capabilities
  - Exhibited understanding of cooperative purchasing
  - Certifications in the Industry
  - Other factors relevant to this section as submitted by the Respondent
- MWBE Status and/or Program Capabilities (10 Points)
  - MWBE status, subcontractor plan, and/or joint venture program
  - Good faith efforts to involve MWBE subcontractors in response
  - Demonstrated ongoing MWBE program
- Commitment to Service Equalis Group Members (10 Points)
  - Marketing plan and capability
  - Ability to manage a cooperative contract
  - Commitment to supporting agencies to utilize the contract
  - Other factors relevant to this section as submitted by the Respondent

10.3. **Competitive Range**

- It may be necessary to establish a competitive range. Factors from the predetermined criteria will be used to make this determination.

Responses not in the competitive range are unacceptable and do not receive further award consideration.

10.4. **Evaluation Committee**

- A committee will review and evaluate all responses and make a recommendation for award of contract(s). The recommendation for contract awards will be based on the predetermined criteria factors outlined in this solicitation, where each factor is assigned a point value based on its importance. Recommendation for award of a contract will be presented to the Region 10 ESC board of directors for final approval.

10.5. **Past Performance**

- A vendor's performance and actions under previously awarded contracts to schools, local, state, or federal agencies are relevant in determining whether or not the vendor is likely to provide quality goods and services to our members; including the administrative aspects of performance; the vendor's history of reasonable and cooperative behavior and commitment to customer satisfaction; and generally, the Respondent's businesslike concern for the interests of the customer. Other evaluation criteria notwithstanding, Region 10 ESC reserves the right to disqualify respondents based on past experience alone.

## 11. TAXES

11.1. The Contractor will pay all sales, consumer, use and other similar taxes required by law for which an exemption does not exist. If the Contractor is required to pay sales tax on non-exempt material, equipment, services or other items purchased in connection with a Purchase Order, the Member will reimburse the Contractor for such tax, without mark-up, provided the Contractor submits the appropriate documentation.

## 12. PROTEST OF NON-AWARD

12.1. **Protest Procedure**: Any protest of an award or proposed award must be filed in writing within ten (10) days from the date of the official award notification and must be received by 5:00 pm Central Time. No protest shall lie for a claim that the selected Vendor is not a responsible Respondent. Protests shall be filed with Mr. Clint Pechacek at Region 10 ESC, 400 E Spring Valley Rd, Richardson, TX 75081. Protests shall follow Region 10 ESC complaint policy EF(LOCAL), a copy of which is available at https://pol.tasb.org/Policy/Code/374?filter=EF, and it must be on a form provided by Region 10 ESC, which will include the following:

- Name, address and telephone number of protester
- Original signature of protester or its representative
- Identification of the solicitation by RFP number
- Detailed statement of legal and factual grounds including copies of relevant documents; and the form of relief requested
- Any protest review and action shall be considered final with no further formalities being considered.

## 13. NON-COLLUSION, EMPLOYMENT AND SERVICES

13.1. By signing the Offer and Acceptance form or other official contract form, the Respondent certifies that:

- It did not engage in collusion or other anti-competitive practices in connection with the preparation or submission of its offer; and
- It does not discriminate against any employee, applicant for employment, or person to whom it provides services because of race, color, religion, sex, national origin, or disability and that it complies with all applicable federal, state, and local laws and executive orders regarding employment.

## 14. LIMITATION OF LIABILITY

14.1. **WAIVER**: BY SUBMITTING A PROPOSAL, OFFER EXPRESSLY AGREES TO WAIVE ANY CLAIM IT HAS OR MAY HAVE AGAINST BOTH EQUALIS GROUP AND REGION 10 EDUCATION SERVICE CENTER, ITS DIRECTORS, OFFICERS, ADMINISTRATORS OR AGENTS AND THE MEMBERS ARISING OUT OF OR IN CONNECTION WITH (1) THE ADMINISTRATION, EVALUATION, RECOMMENDATION OF ANY PROPOSAL; (2) ANY REQUIREMENTS UNDER THE SOLICITATION, PROPOSAL PACKAGE, OR RELATED DOCUMENTS; (3) THE REJECTION OF ANY PROPOSAL OR ANY PART OF ANY PROPOSAL; AND/OR (4) THE AWARD OF A CONTRACT, IF ANY.

14.2. NEITHER REGION 10 ESC NOR EQUALIS GROUP SHALL BE RESPONSIBLE OR LIABLE FOR ANY COSTS INCURRED BY RESPONDENTS OR THE SELECTED VENDOR IN CONNECTION WITH RESPONDING TO THE RFP, PREPARING FOR ORAL PRESENTATIONS, PREPARING AND SUBMITTING A PROPOSAL, ENTERING OR NEGOTIATING THE TERMS OF A CONTRACT, OR ANY OTHER EXPENSES INCURRED BY A RESPONDENT. THE RESPONDENT OR SELECTED VENDOR IS WHOLLY RESPONSIBLE FOR ANY SUCH COSTS AND EXPENSES AND SHALL NOT BE REIMBURSED IN ANY MANNER BY REGION 10 ESC OR EQUALIS GROUP.

# REQUEST FOR PROPOSAL #R10-1166 FOR:
# Job Order Contracting

March 28, 2024

## Section Two:
Proposal Submission, Questionnaire and Required Forms

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# Proposal Form Checklist

## The following documents must be submitted with the Proposal

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**The below documents can be found in Section 2; Proposal Submission and Required Bid Forms and must be submitted with the proposal. Please note Proposal Form 1 is a separate attachment (attachment B)**.

**PROPOSAL PRICING:** Attachment B is provided separately in a Microsoft Excel file and is required to complete your price proposal.

- ☐ **PROPOSAL FORM 1: ATTACHMENT B - PRICING**

### QUESTIONNAIRE & EVALUATION CRITERIA:

- ☐ **PROPOSAL FORM 2: QUESTIONNAIRE & EVALUATION CRITERIA**

### OTHER REQUIRED PROPOSAL FORMS:

- ☐ **PROPOSAL FORM 3: CERTIFICATIONS AND LICENSES**
- ☐ **PROPOSAL FORM 4: CLEAN AIR AND WATER ACT**
- ☐ **PROPOSAL FORM 5: DEBARMENT NOTICE**
- ☐ **PROPOSAL FORM 6: LOBBYING CERTIFICATION**
- ☐ **PROPOSAL FORM 7: CONTRACTOR CERTIFICATION REQUIREMENTS**
- ☐ **PROPOSAL FORM 8: ANTITRUST CERTIFICATION STATEMENTS**
- ☐ **PROPOSAL FROM 9: IMPLEMENTATION OF HOUSE BILL 1295**
- ☐ **PROPOSAL FROM 10: BOYCOTT CERTIFICATION AND TERRORIST STATE CERTIFICATION**
- ☐ **PROPOSAL FORM 11: RESIDENT CERTIFICATION**
- ☐ **PROPOSAL FORM 12: FEDERAL FUNDS CERIFICATION FORM**
- ☐ **PROPOSAL FORM 13: ADDITIONAL ARIZONA CONTRACTOR REQUIREMENTS**
- ☐ **PROPOSAL FORM 14: OWNERSHIP DISCLOSURE FORM (N.J.S. 52:25-24.2)**
- ☐ **PROPOSAL FORM 15: NON-COLLUSION AFFIDAVIT**
- ☐ **PROPOSAL FORM 16: AFFIRMATIVE ACTION AFFIDAVIT (P.L. 1975, C.127)**
- ☐ **PROPOSAL FORM 17: C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM**
- ☐ **PROPOSAL FORM 18: STOCKHOLDER DISCLOSURE CERTIFICATION**
- ☐ **PROPOSAL FORM 19: GENERAL TERMS AND CONDITIONS ACCEPTANCE FORM**
- ☐ **PROPOSAL FORM 20: EQUALIS GROUP ADMINISTRATION AGREEMENT**
- ☐ **PROPOSAL FORM 21: OPEN RECORDS POLICY ACKNOWLEDGEMENT AND ACCEPTANCE**
- ☐ **PROPOSAL FORM 22: VENDOR CONTRACT AND SIGNATURE FORM**

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**PROPOSAL FORM 1: ATTACHMENT B – PRICING**

Pricing should be entered in the attachment B Excel form provided in this RFP packet. Please reference Section 1, Part B, Instructions to Proposers, for more information on how to complete pricing.

(The rest of this page is intentionally left blank)

**PROPOSAL FORM 2: QUESTIONNAIRE & EVALUATION CRITERIA**

**Instructions:**
Respondents should incorporate their questionnaire responses directly into the green cells below. Failure to provide responses in this format may result in the proposal being deemed as non-responsive at the sole discretion of Region 10.

Respondents may incorporate additional documents as part of their response which may be utilized by Region 10 as part of the evaluation. Additional documents must be consolidated as part of this Section 2 at the end of your response. **Vendor responses are strictly limited to 100 total pages (not including Attachment B – Pricing Excel pricesheet).** Vendors who submit more than 30 additional pages may result in the proposal being deemed non-responsive at the sole discretion of Region 10.

Region 10 has associated the evaluation criteria with the question that most closely aligns with that respective evaluation criteria. Region 10 reserves the right at its sole discretion to base its evaluation and specific evaluation criteria on any part of the respondent's proposal.

| Evaluation Criteria | Question | Answer |
|---|---|---|
| **Basic Information** | | |
| Required information for notification of RFP results | *What is your company's official registered name?* | Click or tap here to enter text. |
| | *What is the mailing address of your company's headquarters?* | Click or tap here to enter text. |
| | *Who is the main contact for any questions and notifications concerning this RFP response, including notification of award? Provide name, title, email address, and phone number.* | Click or tap here to enter text. |
| **Products/Pricing (30 Points)** | | |
| Coverage of products and services | No answer is required. Region 10 will utilize your overall response and the products/services provided in Attachment B to make this determination | |
| Ability of offered products and services to meet the needs requested in the scope | No answer is required. Region 10 will utilize your overall response and the products/services provided in Attachment B to make this determination | |
| Pricing for all available products and services, including warranties if applicable | *Does pricing submitted include the required administrative fee?* | Click or tap here to enter text. |
| | *Do you offer any incentives for customers? If yes, please describe.* | Click or tap here to enter text. |

| | | |
|---|---|---|
| Ability of Customers to verify that they received contract pricing | *Describe your process for verifying work orders and estimations with a customer, including any methodology used to minimize the use of micro estimating and change orders.* | Click or tap here to enter text. |
| Payment methods | *Define your invoicing process and methods of payments you will accept. Please include the overall process for agencies to make payments* | Click or tap here to enter text. |
| Other factors relevant to this section as submitted by the Respondent | No answer is required. Region 10 will utilize your overall response and the products/services provided in Attachment B to make this determination | |
| **Performance Capability (25 Points)** | | |
| Job order contracting experience and capabilities | *Please provide a high-level overview of the job order contracting services being offered and how they address the scope being requested herein.* | Click or tap here to enter text. |
| | *Describe your company's past experience with Job Order Contracting estimating and include specific examples of other cooperatives and/or public agencies where you have performed these services.* | Click or tap here to enter text. |
| | *Outline your process for qualifying, selecting, and managing subcontractors. Specifically address how your firm ensures subcontractors comply with local, state, and federal requirements as well as industry standards.* | Click or tap here to enter text. |
| | *Outline applicable innovative solutions or value-added services that differentiate your company from competitors.* | Click or tap here to enter text. |
| | *List the number and location of offices or service centers for all states being proposed in solicitation. Additionally, if your company does not offer all products and services in all 50 states, please describe any geographical limitations on any product or service offered.* | Click or tap here to enter text. |
| | *Outline any value-added capabilities not already addressed.* | Click or tap here to enter text. |
| Implementation and support plan | *Describe your company's implementation and training plan for new customers.* | Click or tap here to enter text. |
| | *Outline what ongoing communication and support is available to customers and key stakeholders.* | Click or tap here to enter text. |

| | | |
|---|---|---|
| | *Outline your organization's commitment to jobsite safety including any specific policies, practices, or initiatives.* | Click or tap here to enter text. |
| Project management capabilities | *Describe project management capabilities including scheduling, coordination, progress monitoring, and reporting processes.* | Click or tap here to enter text. |
| | *Outline capabilities to provide comprehensive project documentation including submittals, change orders, and close-out documentation.* | Click or tap here to enter text. |
| | *Describe your quality control processes including inspections, testing, and quality assurance measures.* | Click or tap here to enter text. |
| | *Describe your organization's ability to handle multiple concurrent projects and how you allocate resources to ensure timely completion.* | Click or tap here to enter text. |
| Performance bonding | *Provide your company's performance bond plan as described in the scope herein.* | Click or tap here to enter text. |
| Customer service/problem resolution | *Describe your company's Customer Service Department (hours of operation, how you resolve issues, number of service centers, etc.).* | Click or tap here to enter text. |
| Financial condition of vendor | *Demonstrate your financial strength and stability with meaningful data. This could include, but is not limited to, such items as financial statements, SEC filings, credit & bond ratings, letters of credit, and detailed refence letters* | Click or tap here to enter text. |
| | *What was your annual sales volume over last three (3) years?* | Click or tap here to enter text. |
| History of meeting products and services deadlines | *Outline the process timeline for product pickup, delivery and any other applicable capabilities not already addressed.* | Click or tap here to enter text. |
| Other factors relevant to this section as submitted by the Respondent | *Describe the capacity of your company to provide management reports, i.e. consolidated billing by location, time and attendance reports, etc. for each eligible agency* | Click or tap here to enter text. |
| | *Provide your safety record, safety rating, EMR and worker's compensation rate where available.* | Click or tap here to enter text. |
| **Qualification and Experience (25 Points)** | | |

| | | |
|---|---|---|
| Respondent reputation in the marketplace | *Provide a link to your company's website* | Click or tap here to enter text. |
| | *Please provide a brief history of your company, including the year it was established.* | Click or tap here to enter text. |
| Past relationship with Region 10 ESC and/or Region 10 ESC members | *Have you worked with Region 10 in the past? If so, provide the timeframe and main contact for that work?* | Click or tap here to enter text. |
| Experience and qualification of key employees | *Please provide contact information and resumes for the person(s) who will be responsible for the following areas. Region 10 requests contacts to cover the following:*<br>** Executive Support*<br>** Account Manager*<br>** Contract Manager*<br>** Marketing*<br>** Billing, reporting & Accounts Payable* | Click or tap here to enter text. |
| Past experience working with the public sector | *What are your overall public sector sales, excluding Federal Government, for last three (3) years?* | Click or tap here to enter text. |
| | *What is your strategy to increase market share in the public sector?* | Click or tap here to enter text. |
| Past litigation, bankruptcy, reorganization, state investigations of entity or current officers and directors | *Provide information regarding whether your firm, either presently or in the past, has been involved in any litigation, bankruptcy, or reorganization.* | Click or tap here to enter text. |
| Minimum of 5 public sector customer references relating to the products and services within this RFP | *Provide a minimum of five (5) customer references for product and/or services of similar scope dating within the past 3 years. Please try to provide references for K12, Higher Education, City/County and State entities. Provide the entity; contact name & title; city & state; phone number; years serviced; description of services; and annual volume* | Click or tap here to enter text. |
| Company profile and capabilities | *Do you plan to sell to customers directly, use resellers or subcontractors, or a combination of both? If you intend to use resellers and/or subcontractors, describe your process for ensuring that resellers and subcontractors comply with the pricing and terms of the contract.* | Click or tap here to enter text. |
| Exhibited understanding of cooperative purchasing | No answer is required. Region 10 will utilize your overall response to this questionnaire to make this determination. Previous experience with cooperatives is not necessary to score well for this criterion. | |

| | | |
|---|---|---|
| Other factors relevant to this section as submitted by the Respondent | *If your company is a privately held organization, please indicate if the company is owned or operated by anyone who has been convicted of a felony. If yes, a detailed explanation of the names and conviction is required.* | Click or tap here to enter text. |
| | Provide a copy of all current licenses, registrations and certifications issued by federal, state and local agencies, and any other licenses, registrations or certifications from any other governmental entity with jurisdiction, allowing Respondent to perform the covered services. These will be provided in the space provided in Form 3. No answer is required here. | |
| **MWBE Status and/or Program Capabilities (10 Points)** | | |
| MWBE status, subcontractor plan, and/or joint venture program | *Please indicate whether you hold any diversity certifications, including, but not limited to MWBE, SBE, DBE, DVBE, HUB, or HUBZone* | Click or tap here to enter text. |
| | *Do you currently have a diversity program in place, such as a Mentor Protégé Program or subcontractor program? If you have a diversity program, please describe it and indicate whether you plan to offer your program or partnership through Equalis Group?* | Click or tap here to enter text. |
| | Please attach any certifications you have as part of your response to Form 3. | |
| Good faith efforts to involve MWBE subcontractors in response | *Did your company contact MWBEs or minority chambers of commerce by telephone, written correspondence, or trade associations at least one week before the due date of this RFP to provide information relevant to this opportunity and to determine whether any MWBEs were interested in subcontracting and/or joint ventures?* | Click or tap here to enter text. |
| Demonstrated ongoing MWBE program | *Outline your subcontractor strategy and efforts your organization takes to include MWBE subcontractors in future work, including but not limited to efforts to reach out to individual MWBE businesses, minority chambers of commerce, and other minority business and trade associations.* | Click or tap here to enter text. |
| **Commitment to Service Equalis Group Members (10 Points)** | | |
| Marketing plan, capability, and commitment | *Detail how your organization plans to market and promote this contract upon award, including how this contract will fit into your organization's current go-to-market strategy in the public sector.* | Click or tap here to enter text. |

| | | |
|---|---|---|
| | *Detail how your organization will train your sales force and customer service representatives on this contract to ensure that they can competently and consistently present the contract to public agency customers and answer any questions they might have concerning it.* | Click or tap here to enter text. |
| | *Acknowledge that your organization agrees to provide its company logo(s) to Region 10 ESC and Equalis Group and agrees to provide permission for reproduction of such logo in marketing communications and promotions* | Click or tap here to enter text. |
| Ability to manage a cooperative contract | *Describe the capacity of your company to report monthly sales through this agreement to Equalis Group.* | Click or tap here to enter text. |
| | *Identify any contracts with other cooperative or government group purchasing organizations of which your company is currently a part of:* | Click or tap here to enter text. |
| Commitment to supporting agencies to utilize the contract | *If awarded a contract, how would you approach agencies in regards to this contract? Please indicate how this would work for both new customers to your organization, as well as existing.* | Click or tap here to enter text. |
| Other factors relevant to this section as submitted by the Respondent | *Provide the number of sales representatives which will work on this contract and where the sales representatives are located.* | Click or tap here to enter text. |
| | | |

## PROPOSAL FORM 3: CERTIFICATIONS AND LICENSES

Provide a copy of all current licenses, registrations and certifications issued by federal, state and local agencies, and any other licenses, registrations or certifications from any other governmental entity with jurisdiction, allowing Respondent to perform the covered services including, but not limited to licenses, registrations or certifications. M/WBE, HUB, DVBE, small and disadvantaged business certifications and other diverse business certifications, as well as manufacturer certifications for sales and service must be included if applicable.

**PROPOSAL FORM 4: CLEAN AIR WATER ACT**

I, the Vendor, am in compliance with all applicable standards, orders or regulations issued pursuant to the Clean Air Act of 1970, as Amended (42 U.S. C. 1857 (h), Section 508 of the Clean Water Act, as amended (33 U.S.C. 1368), Executive Order 117389 and Environmental Protection Agency Regulation, 40 CFR Part 15 as required under OMB Circular A-102, Attachment O, Paragraph 14 (1) regarding reporting violations to the grantor agency and to the United States Environment Protection Agency Assistant Administrator for the Enforcement.

Potential Vendor: _____

Title of Authorized Representative: _____

Mailing Address: _____

Signature: _____

**PROPOSAL FORM 5: DEBARMENT NOTICE**

I, the Vendor, certify that my company has not been debarred, suspended or otherwise ineligible for participation in Federal Assistance programs under Executive Order 12549, “Debarment and Suspension”, as described in the Federal Register and Rules and Regulations.

Potential Vendor: _____

Title of Authorized Representative: _____

Mailing Address: _____

Signature: _____

**PROPOSAL FORM 6: LOBBYING CERTIFICATION**

Submission of this certification is a prerequisite for making or entering into this transaction and is imposed by Section 1352, Title 31, U.S. Code. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Any person who fails to file the required certification shall be subject to civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The undersigned certifies, to the best of his/her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of a Federal contract, the making of a Federal grant, the making of a Federal loan, the entering into a cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all covered sub-awards exceeding $100,000 in Federal funds at all appropriate tiers and that all sub-recipients shall certify and disclose accordingly.

_____

Signature of Respondent

_____

Date

**PROPOSAL FORM 7: CONTRACTOR CERTIFICATION REQUIREMENTS**

## Contractor's Employment Eligibility

By entering the contract, Contractor warrants compliance with the Federal Immigration and Nationality Act (FINA), and all other federal and state immigration laws and regulations. The Contractor further warrants that it is in compliance with the various state statutes of the states it will operate this contract in.

Participating Government Entities including School Districts may request verification of compliance from any Contractor or subcontractor performing work under this Contract. These Entities reserve the right to confirm compliance in accordance with applicable laws.

Should the Participating Entities suspect or find that the Contractor or any of its subcontractors are not in compliance, they may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Contract for default, and suspension and/or debarment of the Contractor. All costs necessary to verify compliance are the responsibility of the Contractor.

The Respondent complies and maintains compliance with the appropriate statutes which requires compliance with federal immigration laws by State employers, State contractors and State subcontractors in accordance with the E-Verify Employee Eligibility Verification Program.

Contractor shall comply with governing board policy of the Region 10 ESC Participating entities in which work is being performed.

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## Fingerprint & Criminal Background Checks

If required to provide services on school district property at least five (5) times during a month, contractor shall submit a full set of fingerprints to the school district if requested of each person or employee who may provide such service. Alternately, the school district may fingerprint those persons or employees. An exception to this requirement may be made as authorized in Governing Board policy. The district shall conduct a fingerprint check in accordance with the appropriate state and federal laws of all contractors, subcontractors or vendors and their employees for which fingerprints are submitted to the district. Contractor, subcontractors, vendors and their employees shall not provide services on school district properties until authorized by the District.

The Respondent shall comply with fingerprinting requirements in accordance with appropriate statutes in the state in which the work is being performed unless otherwise exempted.

Contractor shall comply with governing board policy in the school district or Participating Entity in which work is being performed.

_____ _____

Signature of Respondent Date

**PROPOSAL FORM 8: ANTITRUST CERTIFICATION STATEMENTS**
**(Tex. Government Code § 2155.005)**

I affirm under penalty of perjury of the laws of the State of Texas that:

(1) I am duly authorized to execute this contract on my own behalf or on behalf of the company, corporation, firm, partnership or individual (Company) listed below;

(2) In connection with this proposal, neither I nor any representative of the Company has violated any provision of the Texas Free Enterprise and Antitrust Act, Tex. Bus. & Comm. Code Chapter 15;

(3) In connection with this proposal, neither I nor any representative of the Company has violated any federal antitrust law; and

(4) Neither I nor any representative of the Company has directly or indirectly communicated any of the contents of this proposal to a competitor of the Company or any other company, corporation, firm, partnership or individual engaged in the same line of business as the Company.

**VENDOR** _____

**ADDRESS** _____

_____

_____

**PHONE** _____

**FAX** _____

**RESPONDANT**

_____
Signature

_____
Printed Name

_____
Position with Company

**AUTHORIZING OFFICIAL**

_____
Signature

_____
Printed Name

_____
Position with Company

## PROPOSAL FORM 9: IMPLEMENTATION OF HOUSE BILL 1295

**Certificate of Interested Parties (Form 1295):**
In 2015, the Texas Legislature adopted House Bill 1295, which added section 2252.908 of the Government Code. The law states that a governmental entity or state agency may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties to the governmental entity or state agency at the time the business entity submits the signed contract to the governmental entity or state agency. The law applies only to a contract of a governmental entity or state agency that either (1) requires an action or vote by the governing body of the entity or agency before the contract may be signed or (2) has a value of at least $1 million. The disclosure requirement applies to a contract entered into on or after January 1, 2016.

The Texas Ethics Commission was required to adopt rules necessary to implement that law, prescribe the disclosure of interested parties form, and post a copy of the form on the commission's website. The commission adopted the Certificate of Interested Parties form (Form 1295) on October 5, 2015. The commission also adopted new rules (Chapter 46) on November 30, 2015, to implement the law. The commission does not have any additional authority to enforce or interpret House Bill 1295.

**Filing Process:**
Staring on January 1, 2016, the commission will make available on its website a new filing application that must be used to file Form 1295. A business entity must use the application to enter the required information on Form 1295 and print a copy of the completed form, which will include a certification of filing that will contain a unique certification number. An authorized agent of the business entity must sign the printed copy of the form and have the form notarized. The completed Form 1295 with the certification of filing must be filed with the governmental body or state agency with which the business entity is entering into the contract.

The governmental entity or state agency must notify the commission, using the commission's filing application, of the receipt of the filed Form 1295 with the certification of filing not later than the 30th day after the date the contract binds all parties to the contract. The commission will post the completed Form 1295 to its website within seven business days after receiving notice from the governmental entity or state agency.

Information regarding how to use the filing application will be available on this site starting on January 1, 2016.
https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm

**PROPOSAL FORM 10: BOYCOTT CERTIFICATION AND TERRORIST STATE CERTIFICATION**

## BOYCOTT CERTIFICATION

Respondent must certify that during the term of any Agreement, it does not boycott Israel and will not boycott Israel. “Boycott” means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.

Does vendor agree? _____
(Initials of Authorized Representative)

Respondent must certify that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and will not discriminate during the term of the contract against a firearm entity or firearm trade association. Respondent must aslo certify that it does not boycott energy companies; and will not boycott energy companies during the term of the contract.

Does vendor agree? _____
(Initials of Authorized Representative)

## TERRORIST STATE CERTIFICATION

In accordance with Texas Government Code, Chapter 2252, Subchapter F, REGION 10 ESC is prohibited from entering into a contract with a company that is identified on a list prepared and maintained by the Texas Comptroller or the State Pension Review Board under Texas Government Code Sections 806.051, 807.051, or 2252.153. By execution of any agreement, the respondent certifies to REGION 10 ESC that it is not a listed company under any of those Texas Government Code provisions. Responders must voluntarily and knowingly acknowledge and agree that any agreement shall be null and void should facts arise leading the REGION 10 ESC to believe that the respondent was a listed company at the time of this procurement.

Does vendor agree? _____
(Initials of Authorized Representative)

**PROPOSAL FORM 11: RESIDENT CERTIFICATION**

This Certification Section must be completed and submitted before a proposal can be awarded to your company. This information may be placed in an envelope labeled "Proprietary" and is not subject to public view. In order for a proposal to be considered, the following information must be provided. Failure to complete may result in rejection of the proposal:

As defined by Texas House Bill 602, a "nonresident Bidder" means a Bidder whose principal place of business is not in Texas, but excludes a contractor whose ultimate parent company or majority owner has its principal place of business in Texas.
Texas or Non-Texas Resident

- ☐ I certify that my company is a **"resident Bidder"**
- ☐ I certify that my company qualifies as a **"nonresident Bidder"**

If you qualify as a "nonresident Bidder," you must furnish the following information:

What is your resident state? (The state your principal place of business is located.)

_____Company Name

Address

_____City

State Zip

## PROPOSAL FORM 12: FEDERAL FUNDS CERTIFICATION FORM

When a participating agency seeks to procure goods and services using funds under a federal grant or contract, specific federal laws, regulations, and requirements may apply in addition to those under state law. This includes, but is not limited to, the procurement standards of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 CFR 200 (sometimes referred to as the "Uniform Guidance" or "EDGAR" requirements). All Vendors submitting proposals must complete this Federal Funds Certification Form regarding Vendor's willingness and ability to comply with certain requirements which may be applicable to specific participating agency purchases using federal grant funds. This completed form will be made available to participating agencies for their use while considering their purchasing options when using federal grant funds. Participating agencies may also require Vendors to enter into ancillary agreements, in addition to the contract's general terms and conditions, to address the member's specific contractual needs, including contract requirements for a procurement using federal grants or contracts.

**For each of the items below, Vendor should certify Vendor's agreement and ability to comply, where applicable, by having Vendor's authorized representative complete and initial the applicable lines after each section and sign the acknowledgment at the end of this form.** If a vendor fails to complete any item in this form, Region 10 ESC will consider the Vendor's response to be that they are unable or unwilling to comply. A negative response to any of the items may, if applicable, impact the ability of a participating agency to purchase from the Vendor using federal funds.

**1. Vendor Violation or Breach of Contract Terms:**

Contracts for more than the simplified acquisition threshold currently set at $150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 USC 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

Any Contract award will be subject to Region 10 ESC General Terms and Conditions, as well as any additional terms and conditions in any Purchase Order, participating agency ancillary contract, or Member Construction Contract agreed upon by Vendor and the participating agency which must be consistent with and protect the participating agency at least to the same extent as the Region 10 ESC Terms and Conditions.

The remedies under the Contract are in addition to any other remedies that may be available under law or in equity. By submitting a Proposal, you agree to these Vendor violation and breach of contract terms.

Does vendor agree? _____

(Initials of Authorized Representative)

**2. Termination for Cause or Convenience:**

When a participating agency expends federal funds, the participating agency reserves the right to immediately terminate any agreement in excess of $10,000 resulting from this procurement process in the event of a breach or default of the agreement by Offeror in the event Offeror fails to: (1) meet schedules, deadlines, and/or delivery dates within the time specified in the procurement solicitation, contract, and/or a purchase order; (2) make any payments owed; or (3) otherwise perform in accordance with the contract and/or the procurement solicitation. participating agency also reserves the right to terminate the contract immediately, with written notice to offeror, for convenience, if participating agency believes, in its sole discretion that it is in the best

interest of participating agency to do so. Offeror will be compensated for work performed and accepted and goods accepted by participating agency as of the termination date if the contract is terminated for convenience of participating agency. Any award under this procurement process is not exclusive and participating agency reserves the right to purchase goods and services from other offerors when it is in participating agency's best interest.

Does vendor agree? _____

(Initials of Authorized Representative)

**3. Equal Employment Opportunity:**

Except as otherwise provided under 41 CFR Part 60, all participating agency purchases or contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 shall be deemed to include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR Part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

The equal opportunity clause provided under 41 CFR 60-1.4(b) is hereby incorporated by reference. Vendor agrees that such provision applies to any participating agency purchase or contract that meets the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 and Vendor agrees that it shall comply with such provision.

Does vendor agree? _____

(Initials of Authorized Representative)

**4. Davis-Bacon Act:**

When required by Federal program legislation, Vendor agrees that, for all participating agency prime construction contracts/purchases in excess of $2,000, Vendor shall comply with the Davis-Bacon Act (40 USC 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, Vendor is required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determinate made by the Secretary of Labor. In addition, Vendor shall pay wages not less than once a week.

Current prevailing wage determinations issued by the Department of Labor are available at www.wdol.gov. Vendor agrees that, for any purchase to which this requirement applies, the award of the purchase to the Vendor is conditioned upon Vendor's acceptance of the wage determination.

Vendor further agrees that it shall also comply with the Copeland "Anti-Kickback" Act (40 USC 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled.

Does vendor agree? _____

(Initials of Authorized Representative)

**5. Contract Work Hours and Safety Standards Act:**

Where applicable, for all participating agency contracts or purchases in excess of $100,000 that involve the employment of mechanics or laborers, Vendor agrees to comply with 40 USC 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 USC 3702 of the Act, Vendor is required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 USC 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

Does vendor agree? _____

(Initials of Authorized Representative)

**6. Right to Inventions Made Under a Contract or Agreement:**

If the participating agency's Federal award meets the definition of "funding agreement" under 37 CFR 401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance or experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

Vendor agrees to comply with the above requirements when applicable.

Does vendor agree? _____

(Initials of Authorized Representative)

**7. Clean Air Act and Federal Water Pollution Control Act:**

Clean Air Act (42 USC 7401-7671q.) and the Federal Water Pollution Control Act (33 USC 1251-1387), as amended –Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 USC 7401-7671q.) and the Federal Water Pollution Control Act, as amended (33 USC 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

When required, Vendor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act and the Federal Water Pollution Control Act.

Does vendor agree? _____

(Initials of Authorized Representative)

**8. Debarment and Suspension:**

Debarment and Suspension (Executive Orders 12549 and 12689) – A contract award (see 2 CFR 180.220) must not be made to parties listed on the government-wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR Part 1966 Comp. p. 189) and 12689 (3CFR Part 1989 Comp. p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

Vendor certifies that Vendor is not currently listed on the government-wide exclusions in SAM, is not debarred, suspended, or otherwise excluded by agencies or declared ineligible under statutory or regulatory authority other than Executive Order 12549. Vendor further agrees to immediately notify the Cooperative and all participating agencies with pending purchases or seeking to purchase from Vendor if Vendor is later listed on the government-wide exclusions in SAM, or is debarred, suspended, or otherwise excluded by agencies or declared ineligible under statutory or regulatory authority other than Executive Order 12549.

Does vendor agree? _____

(Initials of Authorized Representative)

**9. Byrd Anti-Lobbying Amendment:**

Byrd Anti-Lobbying Amendment (31 USC 1352) -- Vendors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 USC 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award. As applicable, Vendor agrees to file all certifications and disclosures required by, and otherwise comply with, the Byrd Anti-Lobbying Amendment (31 USC 1352).

Does vendor agree? _____

(Initials of Authorized Representative)

**10. Procurement of Recovered Materials:**

For participating agency purchases utilizing Federal funds, Vendor agrees to comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act where applicable and provide such information and certifications as a participating agency may require to confirm estimates and otherwise comply. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery,

and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Does vendor agree? _____

(Initials of Authorized Representative)

**11. Profit as a Separate Element of Price:**

For purchases using federal funds in excess of $150,000, a participating agency may be required to negotiate profit as a separate element of the price. See, 2 CFR 200.323(b). When required by a participating agency, Vendor agrees to provide information and negotiate with the participating agency regarding profit as a separate element of the price for a particular purchase. However, Vendor agrees that the total price, including profit, charged by Vendor to the participating agency shall not exceed the awarded pricing, including any applicable discount, under Vendor's Cooperative Contract.

Does vendor agree? _____

(Initials of Authorized Representative)

**12. Domestic Preference**

Vendor must be prepared to provide a comprehensive list of the number of goods, products, and/or materials (including but not limited to iron, aluminum, steel, cement, and other manufactured products) being used for specific purchase orders under the contract award which were produced in the United States upon request to Region 10 ESC or any Equalis member who intends to use this contract with federal funds.

Does vendor agree? _____

(Initials of Authorized Representative)

**13. Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment**

Vendor agrees that recipients and subrecipients are prohibited from obligating or expending loan or grant funds to procure or obtain, extend or renew a contract to procure or obtain, or enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system from companies described in Public Law 115-232, section 889. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country are also prohibited.

Does vendor agree? _____

(Initials of Authorized Representative)

**14. General Compliance and Cooperation with Participating Agencies:**

In addition to the foregoing specific requirements, Vendor agrees, in accepting any Purchase Order from a participating agency, it shall make a good faith effort to work with participating agencies to provide such information and to satisfy such requirements as may apply to a particular participating agency purchase or purchases including, but not limited to, applicable recordkeeping and record retention requirements.

Does vendor agree? _____

(Initials of Authorized Representative)

**15. Applicability to Subcontractors**

Offeror agrees that all contracts it awards pursuant to the Contract shall be bound by the foregoing terms and conditions.

Does vendor agree? _____

(Initials of Authorized Representative)

By signature below, I certify that the information in this form is true, complete, and accurate and that I am authorized by my company to make this certification and all consents and agreements contained herein.

_____

Company Name

_____

Signature of Authorized Company Official

_____

Printed Name

_____

Title

_____

Date

**PROPOSAL FORM 13: FEMA REQUIREMENTS**

When a participating agency seeks to procure goods and services using funds under a federal grant or contract, specific federal laws, regulations, and requirements may apply in addition to those under state law. This includes, but is not limited to, the procurement standards of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 CFR 200 (sometimes referred to as the "Uniform Guidance" or "EDGAR" requirements). Additionally, Appendix II to Part 200 authorizes FEMA to require or recommend additional provisions for contracts.

All respondents submitting proposals must complete this FEMA Recommended Contract Provisions Form regarding respondent's willingness and ability to comply with certain requirements which may be applicable to specific participating agency purchases using FEMA funds. This completed form will be made available to Members for their use while considering their purchasing options when using FEMA grant funds. Members may also require Supplier Partners to enter into ancillary agreements, in addition to the contract's general terms and conditions, to address the member's specific contractual needs, including contract requirements for a procurement using federal grants or contracts.

**For each of the items below, Respondent should certify Respondent's agreement and ability to comply, where applicable, by having respondents authorized representative complete and initial the applicable lines after each section and sign the acknowledgment at the end of this form**. If a Respondent fails to complete any item in this form, Region 10 ESC will consider the respondent's response to be that they are unable or unwilling to comply. A negative response to any of the items may, if applicable, impact the ability of a participating agency to purchase from the Supplier Partner using federal funds.

1. *Access to Records*

For All Procurements

The Winning Supplier agrees to provide the participating agency, the pass-through entity (if applicable), the FEMA Administrator, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of the Contractor which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts, and transcriptions.

The Winning Supplier agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

The Winning Supplier agrees to provide the FEMA Administrator or his authorized representatives access to construction or other work sites pertaining to the work being completed under the contract.

Does Respondent agree? __
(Initials of Authorized Representative)

For Contracts Entered into After August 1, 2017 Under a Major Disaster or Emergency Declaration

In compliance with section 1225 of the Disaster Recovery Reform Act of 2018, the participating agency, and the Winning Supplier acknowledge and agree that no language in this contract is intended to prohibit audits or internal reviews by the FEMA Administrator or the Comptroller General of the United States."

Does Respondent agree? ___
(Initials of Authorized Representative)

2. *Changes*

FEMA recommends that all contracts include a changes clause that describes how, if at all, changes can be made by either party to alter the method, price, or schedule of the work without breaching the contract. The language of the clause may depend on the nature of the contract and the procured item(s) or service(s). The participating agency should also consult their servicing legal counsel to determine whether and how contract changes are permissible under applicable state, local, or tribal laws or regulations.

Does Respondent agree? ___
(Initials of Authorized Representative)

3. *Use of DHS Seal, Logo, and Flags*

The Winning Supplier shall not use the DHS seal(s), logos, crests, or reproductions of flags or likenesses of DHS agency officials without specific FEMA pre-approval. The contractor shall include this provision in any subcontracts.

Does Respondent agree? ___
(Initials of Authorized Representative)

4. *Compliance with Federal Law, Regulations, And Executive Orders and Acknowledgement of Federal Funding*

This is an acknowledgement that when FEMA financial assistance is used to fund all or a portion of the participating agency's contract with the Winning Supplier, the Winning Supplier will comply with all applicable federal law, regulations, executive orders, FEMA policies, procedures, and directives.

Does Respondent agree? ___.
(Initials of Authorized Representative)

5. *No Obligation by Federal Government*

The federal government is not a party to this or any contract resulting from this or future procurements with the participating agencies and is not subject to any obligations or liabilities to the non-federal entity, contractor, or any other party pertaining to any matter resulting from the contract.

Does Respondent agree? ___
(Initials of Authorized Representative)

6. *Program Fraud and False or Fraudulent Statements or Related Acts*

The Winning Supplier acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

Does Respondent agree? ___
(Initials of Authorized Representative)

7. *Affirmative Socioeconomic Steps*

If subcontracts are to be let, the Winning Supplier is required to take all necessary steps identified in 2 C.F.R. § 200.321(b)(1)-(5) to ensure that small and minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

Does Respondent agree? ___
(Initials of Authorized Representative)

8. *License and Delivery of Works Subject to Copyright and Data Rights*

The Winning Supplier grants to the participating agency, a paid-up, royalty-free, nonexclusive, irrevocable, worldwide license in data first produced in the performance of this contract to reproduce, publish, or otherwise use, including prepare derivative works, distribute copies to the public, and perform publicly and display publicly such data. For data required by the contract but not first produced in the performance of this contract, the Winning Supplier will identify such data and grant to the participating agency or acquires on its behalf a license of the same scope as for data first produced in the performance of this contract. Data, as used herein, shall include any work subject to copyright under 17 U.S.C. § 102, for example, any written reports or literary works, software and/or source code, music, choreography, pictures or images, graphics, sculptures, videos, motion pictures or other audiovisual works, sound and/or video recordings, and architectural works. Upon or before the completion of this contract, the Winning Supplier will deliver to the participating agency data first produced in the performance of this contract and data required by the contract but not first produced in the performance of this contract in formats acceptable by the (insert name of the non-federal entity).

Does Respondent agree? ___
(Initials of Authorized Representative)

## PROPOSAL FORM 14: ADDITIONAL ARIZONA CONTRACTOR REQUIREMENTS

**AZ Compliance with Federal and state requirements:** Contractor agrees when working on any federally assisted projects with more than $2,000.00 in labor costs, to comply with all federal and state requirements, as well as Equal Opportunity Employment requirements and all other federal and state laws, statutes, etc. Contractor agrees to post wage rates at the work site and submit a copy of their payroll to the member for their files. Contractor must retain records for three years to allow the federal grantor agency access to these records, upon demand. Contractor also agrees to comply with the Arizona Executive Order 75-5, as amended by Executive Order 99-4.
When working on contracts funded with Federal Grant monies, contractor additionally agrees to comply with the administrative requirements for grants, and cooperative agreements to state, local and federally recognized Indian Tribal Governments.

**AZ Compliance with workforce requirements:** Pursuant to ARS 41-4401, Contractor and subcontractor(s) warrant their compliance with all federal and state immigration laws and regulations that relate to their employees, and compliance with ARS 23-214 subsection A, which states, …"every employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-Verify program"
Region 10 ESC reserves the right to cancel or suspend the use of any contract for violations of immigration laws and regulations. Region 10 ESC and its members reserve the right to inspect the papers of any contractor or subcontract employee who works under this contract to ensure compliance with the warranty above.

**AZ Contractor Employee Work Eligibility:** By entering into this contract, contractor agrees and warrants compliance with A.R.S. 41-4401, A.R.S. 23-214, the Federal Immigration and Nationality Act (FINA), and all other Federal immigration laws and regulations. Region 10 ESC and/or Region 10 ESC members may request verification of compliance from any contractor or sub contractor performing work under this contract. Region 10 ESC and Region 10 ESC members reserve the right to confirm compliance. In the event that Region 10 ESC or Region 10 ESC members suspect or find that any contractor or subcontractor is not in compliance, Region 10 ESC may pursue any and all remedies allowed by law, including but not limited to suspension of work, termination of contract, suspension and/or debarment of the contractor. All cost associated with any legal action will be the responsibility of the contractor.

**AZ Non-Compliance:** All federally assisted contracts to members that exceed $10,000.00 may be terminated by the federal grantee for noncompliance by contractor. In projects that are not federally funded, Respondent must agree to meet any federal, state or local requirements as necessary. In addition, if compliance with the federal regulations increases the contract costs beyond the agreed on costs in this solicitation, the additional costs may only apply to the portion of the work paid by the federal grantee.

**Registered Sex Offender Restrictions (Arizona):** For work to be performed at an Arizona school, contractor agrees that no employee or employee of a subcontractor who has been adjudicated to be a registered sex offender will perform work at any time when students are present, or reasonably expected to be present. Contractor agrees that a violation of this condition shall be considered a material breach and may result in the cancellation of the purchase order at the Region 10 ESC member's discretion. Contractor must identify any additional costs associated with compliance to this term. If no costs are specified, compliance with this term will be provided at no additional charge.

**Offshore Performance of Work Prohibited:** Due to security and identity protection concerns, direct services under this contract shall be performed within the borders of the United States.

**Terrorism Country Divestments:** In accordance with A.R.S. 35-392, Region 10 ESC and Region 10 ESC members are prohibited from purchasing from a company that is in violation of the Export Administration Act. By entering into the contract, contractor warrants compliance with the Export Administration Act.

The undersigned hereby accepts and agrees to comply with all statutory compliance and notice requirements listed in this document.

_____

Signature of Respondent Date

**PROPOSAL FORM 15: OWNERSHIP DISCLOSURE FORM (N.J.S. 52:25-24.2)**

Pursuant to the requirements of P.L. 1999, Chapter 440 effective April 17, 2000 (Local Public Contracts Law), the Respondent shall complete the form attached to these specifications listing the persons owning 10 percent (10%) or more of the firm presenting the proposal.

**Company Name:** _____

**Street:** _____

**City, State, Zip Code:** _____

***Complete as appropriate:***

*I _____ , certify that I am the sole owner of _____ , that there are no partners and the business is not incorporated, and the provisions of N.J.S. 52:25-24.2 do not apply.*

***OR:***

*I _____ , a partner in _____ , do hereby certify that the following is a list of all individual partners who own a 10% or greater interest therein. I further certify that if one (1) or more of the partners is itself a corporation or partnership, there is also set forth the names and addresses of the stockholders holding 10% or more of that corporation's stock or the individual partners owning 10% or greater interest in that partnership.*

***OR:***

*I _____ , an authorized representative of _____ , a corporation, do hereby certify that the following is a list of the names and addresses of all stockholders in the corporation who own 10% or more of its stock of any class. I further certify that if one (1) or more of such stockholders is itself a corporation or partnership, that there is also set forth the names and addresses of the stockholders holding 10% or more of the corporation's stock or the individual partners owning a 10% or greater interest in that partnership.*

**(Note: If there are no partners or stockholders owning 10% or more interest, indicate none.)**

| **Name** | **Address** | **Interest** |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

I further certify that the statements and information contained herein, are complete and correct to the best of my knowledge and belief.

_____ _____

***Authorized Signature and Title*** ***Date***

**PROPOSAL FORM 16: NON-COLLUSION AFFIDAVIT**

**Company Name:**
**Street:**
**City, State, Zip Code:**

*State of New Jersey*

*County of _____*

*I, _____ of the _____*
*Name City*

*in the County of _____, State of _____ of full age, being duly sworn according to law on my oath depose and say that:*

*I am the _____ of the firm of _____*
*Title Company Name*

*the Respondent making the Proposal for the goods, services or public work specified under the Harrison Township Board of Education attached proposal, and that I executed the said proposal with full authority to do so; that said Respondent has not directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive bidding in connection with the above proposal, and that all statements contained in said bid proposal and in this affidavit are true and correct, and made with full knowledge that the Harrison Township Board of Education relies upon the truth of the statements contained in said bid proposal and in the statements contained in this affidavit in awarding the contract for the said goods, services or public work.*

*I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except bona fide employees or bona fide established commercial or selling agencies maintained by*

_____ _____
*Company Name* *Authorized Signature & Title*

Subscribed and sworn before me

this _____ day of _____, 20____

_____
Notary Public of New Jersey
My commission expires , 20____

SEAL

**PROPOSAL FORM 17: AFFIRMATIVE ACTION AFFIDAVIT (P.L. 1975, C.127)**

**Company Name: _____**

**Street: _____**

**City, State, Zip Code: _____**

***Bid Proposal Certification:***

*Indicate below your compliance with New Jersey Affirmative Action regulations. Your proposal will be accepted even if you are not in compliance at this time. No contract and/or purchase order may be issued, however, until all Affirmative Action requirements are met.*

***Required Affirmative Action Evidence:***

*Procurement, Professional & Service Contracts (Exhibit A)*

*Vendors must submit with proposal:*

*1. A photo copy of their Federal Letter of Affirmative Action Plan Approval* _____

*OR*

*2. A photo copy of their Certificate of Employee Information Report* _____

*OR*

*3. A complete Affirmative Action Employee Information Report (AA302)* _____

***Public Work – Over $50,000 Total Project Cost:***

*A. No approved Federal or New Jersey Affirmative Action Plan. We will complete Report Form AA201-A upon receipt from the Harrison Township Board of Education* _____

*B. Approved Federal or New Jersey Plan – certificate enclosed* _____

*I further certify that the statements and information contained herein, are complete and correct to the best of my knowledge and belief.*

_____ _____

***Authorized Signature and Title*** ***Date***

***P.L. 1995, c. 127 (N.J.A.C. 17:27)***

***MANDATORY AFFIRMATIVE ACTION LANGUAGE***

***PROCUREMENT, PROFESSIONAL AND SERVICE CONTRACTS***

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation. The contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color,

national origin, ancestry, marital status, sex, affectional or sexual orientation. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this non-discrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisement for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation.

The contractor or subcontractor, where applicable, will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to attempt in good faith to employ minority and female workers trade consistent with the applicable county employment goal prescribed by N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L. 1975, C.127, as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action Office pursuant to N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L. 1975, C.127, as amended and supplemented from time to time.

The contractor or subcontractor agrees to inform in writing appropriate recruitment agencies in the area, including employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of it testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the state of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

The contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and lay-off to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation, and conform with the applicable employment goals, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor and its subcontractors shall furnish such reports or other documents to the Affirmative Action Office as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Affirmative Action Office for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code (NJAC 17:27).

_____

Signature of Procurement Agent

## PROPOSAL FORM 18: C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM

**Public Agency Instructions**

This page provides guidance to public agencies entering into contracts with business entities that are required to file Political Contribution Disclosure forms with the agency. **It is not intended to be provided to contractors.** What follows are instructions on the use of form local units can provide to contractors that are required to disclose political contributions pursuant to N.J.S.A. 19:44A-20.26 (P.L. 2005, c. 271, s.2). Additional information is available in Local Finance Notice 2006-1 (https://www.nj.gov/dca/divisions/dlgs/resources/lfns_2006.html).

1. The disclosure is required for all contracts in excess of $17,500 that are **not awarded** pursuant to a "fair and open" process (N.J.S.A. 19:44A-20.7).
2. Due to the potential length of some contractor submissions, the public agency should consider allowing data to be submitted in electronic form (i.e., spreadsheet, pdf file, etc.). Submissions must be kept with the contract documents or in an appropriate computer file and be available for public access. **The form is worded to accept this alternate submission.** The text should be amended if electronic submission will not be allowed.
3. The submission must be **received from the contractor and** on file at least 10 days prior to award of the contract. Resolutions of award should reflect that the disclosure has been received and is on file.
4. The contractor must disclose contributions made to candidate and party committees covering a wide range of public agencies, including all public agencies that have elected officials in the county of the public agency, state legislative positions, and various state entities. The Division of Local Government Services recommends that contractors be provided a list of the affected agencies. This will assist contractors in determining the campaign and political committees of the officials and candidates affected by the disclosure.
    a) The Division has prepared model disclosure forms for each county. They can be downloaded from the "County PCD Forms" link on the Pay-to-Play web site at https://www.state.nj.us/dca/divisions/dlgs/programs/pay_2_play.html They will be updated from time-to-time as necessary.
    b) A public agency using these forms **should edit them to properly reflect the correct legislative district**(s). As the forms are county-based, **they list all legislative districts** in each county. **Districts that do not represent the public agency should be removed from the lists.**
    c) Some contractors may find it easier to provide a single list that covers all contributions, regardless of the county. These submissions are appropriate and should be accepted.
    d) The form may be used "as-is", subject to edits as described herein.
    e) The "Contractor Instructions" sheet is intended to be provided with the form. It is recommended that the Instructions and the form be printed on the same piece of paper. The form notes that the Instructions are printed on the back of the form; where that is not the case, the text should be edited accordingly.
    f) The form is a Word document and can be edited to meet local needs, and posted for download on web sites, used as an e-mail attachment, or provided as a printed document.
5. It is recommended that the contractor also complete a "Stockholder Disclosure Certification." This will assist the local unit in its obligation to ensure that contractor did not make any prohibited contributions to the committees listed on the Business Entity Disclosure Certification in the 12 months prior to the contract. (See Local Finance Notice 2006-7 for additional information on this obligation) A sample Certification form is part of this package and the instruction to complete it is included in the Contractor Instructions. **NOTE: This section is not applicable to Boards of Education.**

**C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM**
**Contractor Instructions**

Business entities (contractors) receiving contracts from a public agency that are NOT awarded pursuant to a "fair and open" process (defined at N.J.S.A. 19:44A-20.7) are subject to the provisions of P.L. 2005, c. 271, s.2 (N.J.S.A. 19:44A-20.26). This law provides that 10 days prior to the award of such a contract, the contractor shall disclose contributions to:

1. any State, county, or municipal committee of a political party
2. any legislative leadership committee*
3. any continuing political committee (a.k.a., political action committee)
4. any candidate committee of a candidate for, or holder of, an elective office:

1. of the public entity awarding the contract
2. of that county in which that public entity is located
3. of another public entity within that county
4. or of a legislative district in which that public entity is located or, when the public entity is a county, of any legislative district which includes all or part of the county. The disclosure must list reportable contributions to any of the committees that exceed $300 per election cycle that were made during the 12 months prior to award of the contract. See N.J.S.A. 19:44A-8 and 19:44A-16 for more details on reportable contributions.

N.J.S.A. 19:44A-20.26 itemizes the parties from whom contributions must be disclosed when a business entity is not a natural person. This includes the following:

5. individuals with an "interest" ownership or control of more than 10% of the profits or assets of a business entity or 10% of the stock in the case of a business entity that is a corporation for profit
6. all principals, partners, officers, or directors of the business entity or their spouses
7. any subsidiaries directly or indirectly controlled by the business entity
8. IRS Code Section 527 New Jersey based organizations, directly or indirectly controlled by the business entity and filing as continuing political committees, (PACs). When the business entity is a natural person, "a contribution by that person's spouse or child, residing therewith, shall be deemed to be a contribution by the business entity." [N.J.S.A. 19:44A-20.26(b)] The contributor must be listed on the disclosure. Any business entity that fails to comply with the disclosure provisions shall be subject to a fine imposed by ELEC in an amount to be determined by the Commission which may be based upon the amount that the business entity failed to report. The enclosed list of agencies is provided to assist the contractor in identifying those public agencies whose elected official and/or candidate campaign committees are affected by the disclosure requirement. It is the contractor's responsibility to identify the specific committees to which contributions may have been made and need to be disclosed. The disclosed information may exceed the minimum requirement. The enclosed form, a content-consistent facsimile, or an electronic data file containing the required details (along with a signed cover sheet) may be used as the contractor's submission and is disclosable to the public under the Open Public Records Act. The contractor must also complete the attached Stockholder Disclosure Certification. This will assist the agency in meeting its obligations under the law.

**NOTE: This section does not apply to Board of Education contracts.**

* N.J.S.A. 19:44A-3(s): "The term "legislative leadership committee" means a committee established, authorized to be established, or designated by the President of the Senate, the Minority Leader of the Senate, the Speaker

of the General Assembly or the Minority Leader of the General Assembly pursuant to section 16 of P.L.1993, c.65 (C.19:44A-10.1) for the purpose of receiving contributions and making expenditures."

**C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM**

Required Pursuant To N.J.S.A. 19:44A-20.26

**This form or its permitted facsimile must be submitted to the local unit no later than 10 days prior to the award of the contract.**

**Part I – Vendor Information**

| | | | |
|---|---|---|---|
| Vendor Name: | | | |
| Address: | | | |
| City: | | State: | Zip: |

The undersigned being authorized to certify, hereby certifies that the submission provided herein represents compliance with the provisions of N.J.S.A. 19:44A-20.26 and as represented by the Instructions accompanying this form.

_____ _____ _____

Signature Printed Name Title

**Part II – Contribution Disclosure**

Disclosure requirement: Pursuant to N.J.S.A. 19:44A-20.26 this disclosure must include all reportable political contributions (more than $300 per election cycle) over the 12 months prior to submission to the committees of the government entities listed on the form provided by the local unit.

☐ Check here if disclosure is provided in electronic form.

| Contributor Name | Recipient Name | Date | Dollar Amount |
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☐ Check here if the information is continued on subsequent page(s)

**Continuation Page**
C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM
Required Pursuant To N.J.S.A. 19:44A-20.26
Page ___ of _____

Vendor Name:

| Contributor Name | Recipient Name | Date | Dollar Amount |
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☐ Check here if the information is continued on subsequent page(s)

**List of Agencies with Elected Officials Required for Political Contribution Disclosure**
**N.J.S.A. 19:44A-20.26**
**County Name:**
State: Governor, and Legislative Leadership Committees
Legislative District #s:
State Senator and two members of the General Assembly per district.

County:

| | | |
|---|---|---|
| Freeholders | County Clerk | Sheriff |
| {County Executive} | Surrogate | |

Municipalities (Mayor and members of governing body, regardless of title):

**USERS SHOULD CREATE THEIR OWN FORM, OR DOWNLOAD FROM WWW.NJ.GOV/DCA/LGS/P2P A COUNTY-BASED, CUSTOMIZABLE FORM.**

**PROPOSAL FORM 19: STOCKHOLDER DISCLOSURE CERTIFICATION**

**Name of Business:**

☐ I certify that the list below contains the names and home addresses of all stockholders holding 10% or more of the issued and outstanding stock of the undersigned.

**OR**

☐ I certify that no one stockholder owns 10% or more of the issued and outstanding stock of the undersigned.

**Check the box that represents the type of business organization:**

| | | |
|---|---|---|
| ☐ Partnership | ☐ Sole Proprietorship | ☐ Limited Liability Partnership |
| | ☐ Limited Partnership | |
| ☐ Corporation | ☐ Limited Liability Corporation | ☐ Subchapter S Corporation |

**Sign and notarize the form below, and, if necessary, complete the stockholder list below.**

Stockholders:

| | |
|---|---|
| Name:<br><br>Home Address: | Name:<br><br>Home Address: |
| Name:<br><br>Home Address: | Name:<br><br>Home Address: |
| Name:<br><br>Home Address: | Name:<br><br>Home Address: |
| Subscribed and sworn before me this ___ day of _____, 2 __.<br><br>(Notary Public)<br><br>My Commission expires: | _____<br>(Affiant)<br><br>_____<br>(Print name & title of affiant)<br><br>(Corporate Seal) |

**PROPOSAL FORM 20: GENERAL TERMS AND CONDITIONS ACCEPTANCE FORM**

*Signature on the Vendor Contract Signature form certifies complete acceptance of the General Terms and Conditions in this solicitation, except as noted below (additional pages may be attached, if necessary).*

**Check one of the following responses to the General Terms and Conditions:**

☐ We take no exceptions/deviations to the general terms and conditions

(*Note: If none are listed below, it is understood that no exceptions/deviations are taken.)*

☐ We take the following exceptions/deviations to the general terms and conditions. All exceptions/deviations must be clearly explained. Reference the corresponding general terms and conditions that you are taking exceptions/deviations to. Clearly state if you are adding additions terms and conditions to the general terms and conditions. Provide details on your exceptions/deviations below:

(*Note: Unacceptable exceptions shall remove your proposal from consideration for award. Region 10 ESC shall be the sole judge on the acceptance of exceptions/deviations and the decision shall be final.*)

**PROPOSAL FORM 21: EQUALIS GROUP ADMINISTRATION AGREEMENT**

## Requirements for Master Agreement To be administered by Equalis Group

**Attachment A, Equalis Group Administrative Agreement** is used in administering Master Agreements with Region 10 and is preferred by Equalis Group. Redlined copies of this agreement should not be submitted with the response. Should a respondent be recommended for award, this agreement will be negotiated and executed between Equalis Group and the respondent. **Respondents must select one of the following options for submitting their response**.

- ☐ Respondent agrees to all terms and conditions outlined in each of the Administration Agreement.
- ☐ Respondent wishes to negotiate directly with Equalis Group on terms and conditions outlined in the Administration Agreement. Negotiations will commence after sealed Proposals are opened and Region 10 has determined the respondent met all requirements in their response and may be eligible for award.

## PROPOSAL FORM 22: OPEN RECORDS POLICY ACKNOWLEDGEMENT AND ACCEPTANCE

### OPEN RECORDS POLICY ACKNOWLEDGMENT AND ACCEPTANCE

Be advised that all information and documents submitted will be subject to the Public Information Act requirements governed by Chapter 552 of the Texas Government Code.

Because contracts are awarded by a Texas governmental entity, all responses submitted are subject to release as public information after contracts are executed. If a Respondent believes that its response, or parts of its response, may be exempted from disclosure to the public, the Respondent must specify page-by-page and line-by-line the parts of the response, which it believes, are exempted from disclosure. In addition, the Respondent must specify which exception(s) are applicable and provide detailed reasons to substantiate the exception(s). Respondent must provide this information on the "Acknowledgement and Acceptance to Region 10 ESC's Public Information Act Policy" form found on the next page of this solicitation. Any information that is unmarked will be considered public information and released, if requested under the Public Information Act.

The determination of whether information is confidential and not subject to disclosure is the duty of the Office of Attorney General (OAG). Region 10 ESC must provide the OAG with the information requested in order for the OAG to render an opinion. In such circumstances, Respondent will be notified in writing that the material has been requested and delivered to the OAG. Respondent will have an opportunity to make arguments to the OAG in writing regarding the exception(s) to the TPIA that permit the information to be withheld from public disclosure. Respondents are advised that such arguments to the OAG must be specific and well-reasoned--vague and general claims to confidentiality by the Respondent are generally not acceptable to the OAG. Once the OAG opinion is received by Region 10 ESC, Region 10 ESC must comply with the opinions of the OAG. Region 10 ESC assumes no responsibility for asserting legal arguments on behalf of any Respondent. Respondents are advised to consult with their legal counsel concerning disclosure issues resulting from this procurement process and to take precautions to safeguard trade secrets and other proprietary information.

After completion of award, these documents will be available for public inspection.

**Signature below certifies complete acceptance of Region 10 ESC's Open Records Policy, except as noted below (additional pages may be attached, if necessary). Check one of the following responses to the Acknowledgment and Acceptance of Region 10 ESC's Open Records Policy below:**

☐ We acknowledge Region 10 ESC's Public Information Act policy and declare that no information submitted with this proposal, or any part of our proposal, is exempt from disclosure under the Public Information Act.

(*Note: All information believed to be a trade secret or proprietary must be listed below. It is further understood that failure to identify such information, in strict accordance with the instructions below, will result in that information being considered public information and released, if requested under the Public Information Act.)*

☐ We declare the following information to be a trade secret or proprietary and exempt from disclosure under the Public Information Act.

*(Note: Respondent must specify page-by-page and line-by-line the parts of the response, which it believes, are exempt. In addition, Respondent must specify which exception(s) are applicable and provide detailed reasons to substantiate the exception(s).*

_____ _____

*Date* *Authorized Signature & Title*

**PROPOSAL FORM 23: VENDOR CONTRACT AND SIGNATURE FORM**

The undersigned hereby proposes and agrees to furnish goods and/or services in strict compliance with the terms, specifications and conditions at the prices proposed within response unless noted in writing. The undersigned further certifies that he/she is an officer of the company and has authority to negotiate and bind the company named below and has not prepared this proposal in collusion with any other Respondent and that the contents of this proposal as to prices, terms or conditions of said proposal have not been communicated by the undersigned nor by any employee or agent to any person engaged in this type of business prior to the official opening of this proposal.

**VENDORS MUST SUBMIT THIS FORM COMPLETED AND SIGNED WITH THEIR RESPONSE TO BE CONSIDERED**

Company name _____

Address _____

City/State/Zip _____

Telephone No. _____

Fax No. _____

Email address _____

Printed name _____

Position with company _____

Authorized signature _____

**Term of contract July 1, 2024 to June 30, 2026**

Unless otherwise stated, all contracts are for a period of two (2) years with an option to renew annually for an additional three (3) years if agreed to by Region 10 ESC. Vendor shall honor all administrative fees for any sales made based on the contract whether renewed or not.

_____ _____

Region 10 ESC Authorized Agent Date

_____

Print Name

**Equalis Group Contract Number** _____




Did you sign the vendor contract and signature form? **If not, your Proposal will be rejected.**

Region 10 will negotiate any exceptions and both parties will agree upon which exceptions will be accepted or altered before the Region 10 board votes to accept or reject the proposals.

# REQUEST FOR PROPOSAL #R10-1166 FOR: Job Order Contracting

March 28, 2024

## Section Three:

Part A – Vendor Contract and Signature Form

Attachment A – Equalis Group Administrative Agreement

Attachment C – State Notices

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# SECTION THREE: PART A – VENDOR CONTRACT AND GENERAL TERMS AND CONDITIONS

## VENDOR CONTRACT AND SIGNATURE FORM

*This Vendor Contract and Signature Form ("Contract") is made as of July 1, 2024, by and between _____ ("Vendor") and Region 10 Education Service Center ("Region 10 ESC") for the purchase of Job Order Contracting ("the products and services").*

RECITALS

WHEREAS, both parties agree and understand that the following pages will constitute the contract between the successful vendor(s) and Region 10 ESC, having its principal place of business at ***Education Service Center, Region 10, 400 E Spring Valley Rd, Richardson, TX 75081***

WHEREAS, Vendor agrees to include, in writing, any required exceptions or deviations from these terms, conditions, and specifications; and it is further understood that if agreed to by Region 10 ESC, said exceptions or deviations will be incorporated into the final contract "Vendor Contract."

WHEREAS, this contract consists of the provisions set forth below, including provisions of all attachments referenced herein. In the event of a conflict between the provisions set forth below and those contained in any attachment, the provisions set forth below shall control.

WHEREAS, the Vendor Contract will provide that any state, county, special district, local government, school district, private K-12 school, technical or vocational school, higher education institution (including community colleges, colleges and universities, both public and private), other government agencies or non-profit organization may purchase products and services at prices indicated in the Vendor Contract upon registering and becoming a Member with Region 10 ESC; and it being further understood that Region 10 ESC shall act as the Lead Public Agency with respect to all such purchase agreements. This process may be referred to as "piggybacking", "cooperative purchasing", "joint powers", or other terminology depending on the specific state or agency location.

WHEREAS, Equalis Group has the administrative and legal capacity to administer purchases on behalf of Region 10 ESC under the Vendor Contract with participating public agencies and entities, as permitted by applicable law.

## 1. ARTICLE 1 – GENERAL TERMS AND CONDITIONS

1.1 Equalis Group shall be afforded all of the rights, privileges and indemnifications afforded to Region 10 ESC under the Vendor Contract, and such rights, privileges and indemnifications shall accrue and apply with equal effect to Equalis Group, including, without limitation, Vendor's obligation to provide insurance and other indemnifications to Lead Public Agency.

1.2 Awarded vendor shall perform all duties, responsibilities and obligations, set forth in this agreement, and required under the Vendor Contract.

1.3 Equalis Group shall perform its duties, responsibilities and obligations as administrator of purchases, set forth in this agreement, and required under the Vendor Contract.

1.4 **Customer Support**: The vendor shall provide timely and accurate technical advice and sales support to Region 10 ESC staff, Equalis Group staff and participating agencies. The vendor shall respond to such requests within one (1) working day after receipt of the request.

## 2. ARTICLE 2 – ANTICIPATED TERM OF AGREEMENT

2.1 **Term:** The term of the Contract shall commence upon award and shall remain in effect for a period of two (2) years, unless terminated, canceled or extended as otherwise provided herein. The Contractor agrees that Region 10 ESC shall have the right, at its sole option, to renew the Contract for three (3) additional one-year periods or portions thereof. In the event that Region 10 ESC exercises such rights, all terms, conditions and provisions of the original Contract shall remain the same and apply during the renewal period with the possible exception of price and minor scope additions and/or deletions.

2.2 **Automatic Renewal:** Renewal will take place automatically for one (1) year unless Region 10 ESC gives written notice to the awarded supplier at least ninety (90) days prior to the expiration.

## 3. ARTICLE 3 – REPRESENTATIONS AND COVENANTS

3.1 **Scope**: This contract is based on the need to provide the economic benefits of volume purchasing and reduction in administrative costs through cooperative purchasing to schools and other Members.

3.2 **Compliance**: Cooperative Purchasing Agreements between Equalis Group and its Members have been established under state procurement law.

3.3 **Vendor's promise**: Vendor agrees all prices, terms, warranties, and benefits granted by Vendor to Members through this contract are comparable to or better than the equivalent terms offered by Vendor to any present customer meeting the same qualifications or requirements.

## 4. ARTICLE 4 – FORMATION OF CONTRACT

4.1 **Vendor contract documents**: Region 10 ESC will review proposed Vendor contract documents. Vendor's contract document shall not become part of Region 10 ESC's contract with vendor unless and until an authorized representative of Region 10 ESC reviews and approves it.

4.2 **Form of contract**: The form of contract for this solicitation shall be the Request for Proposal, the awarded proposal(s) to the lowest responsible respondent(s), and properly issued and reviewed purchase orders referencing the requirements of the Request for Proposal. If a vendor submitting a proposal requires Region 10 ESC and/or Member to sign an additional agreement, a copy of the proposed agreement must be included with the proposal.

4.3 **Entire Agreement (Parol evidence)**: The contract, as specified above, represents the final written expression of agreement. All agreements are contained herein and no other agreements or representations that materially alter it are acceptable.

4.4 **Assignment of Contract**: No assignment of contract may be made without the prior written approval of Region 10 ESC. Purchase orders and payment can only be made to awarded vendor unless otherwise approved by Region 10 ESC. Awarded vendor is required to notify Region 10 ESC when any material change in operations is made that may adversely affect Members (i.e. awarded vendor bankruptcy, change of ownership, merger, etc.).

4.5 **Contract Alterations**: No alterations to the terms of this contract shall be valid or binding unless authorized and signed with a "wet signature" by a Region 10 ESC staff member.

4.6 **Order of precedence**: In the event of a conflict in the provisions of the contract as accepted by Region 10 ESC, the following order of precedence shall prevail:

- General terms and conditions
- Specifications and scope of work
- Attachments and exhibits
- Documents referenced or included in the solicitation

4.7 **Supplemental Agreements**: The entity participating in the Region 10 ESC contract and awarded vendor may enter into a separate supplemental agreement to further define the level of service requirements over and above the minimum defined in this contract i.e. invoice requirements, ordering requirements, specialized delivery, etc. Any supplemental agreement developed as a result of this contract is exclusively between the participating entity and awarded vendor. Neither Region 10 ESC, Equalis Group, its agents, Members and employees shall be made party to any claim for breach of such agreement.

## 5. ARTICLE 5 – TERMINATION OF CONTRACT

5.1 **Cancellation for cause**: If, for any reason, the Vendor fails to fulfill its obligation in a timely manner, or if the vendor violates any of the covenants, agreements, or stipulations of this contract, Region 10 ESC reserves the right to terminate the contract immediately and pursue all other applicable remedies afforded by law. Such termination shall be effective by delivery of notice, to the vendor, specifying the effective date of termination. In such event, participating Member shall retain sole ownership of all data or intellectual property provided to vendor for the performance of services, as well as any material, reports, or data which the participating Member has already paid the vendor for. Vendor shall retain sole ownership of its own intellectual property and may reclaim or otherwise remove access to any material the participating Member has not paid for.. If such event does occur, then vendor will be entitled to receive just and equitable compensation for the satisfactory work completed.

5.2 **Delivery/Service failures**: Region 10 ESC may issue a written deficiency notice to contractor for acting or failing to act in any of the following:

**i**. Providing material that does not meet the specifications of the contract;
**ii.** Providing work and/or material that was not awarded under the contract;
**iii.** Failing to adequately perform the services set forth in the scope of work and specifications;
i**v.** Failing to complete required work or furnish required materials within a reasonable amount of time;
**v.** Failing to make progress in performance of the contract and/or giving Region 10 ESC reason to believe that contractor will not or cannot perform the requirements of the contract; and/or
**vi.** Performing work or providing services under the contract prior to receiving a purchase order for such work.

Upon receipt of a written deficiency notice, contractor shall have ten (10) days to provide a satisfactory response to Region 10 ESC. Failure to adequately address all issues of concern may result in contract cancellation. Failure to deliver goods or services within the time specified or within a reasonable time period as interpreted by the purchasing agent, or failure to make replacements or corrections of rejected articles/services when so requested shall constitute grounds for the contract to be terminated. In the event that the participating Member must purchase in an open market, contractor agrees to reimburse the participating Member, within a reasonable time period, for all expenses incurred.

5.3 **Force Majeure**: If by reason of Force Majeure, either party hereto shall be rendered unable wholly or in part to carry out its obligations under this Agreement then such party shall give notice and full particulars of Force Majeure in writing to the other party within a reasonable time after occurrence of the event or cause relied upon, and the obligation of the party giving such notice, so far as it is affected by such Force Majeure, shall be suspended during the continuance of the inability then claimed, except as hereinafter provided, but for no longer period, and such party shall endeavor to remove or overcome such inability with all reasonable dispatch.

The term Force Majeure as employed herein, shall mean acts of God, strikes, lockouts, or other industrial disturbances, act of public enemy, orders of any kind of government of the United States or the State of Texas or any civil or military authority; insurrections; riots; epidemics; landslides; lighting; earthquake; fires; hurricanes; storms; floods; washouts; droughts; arrests; restraint of government and people; civil disturbances; explosions, breakage or accidents to machinery, pipelines or canals, or other causes not reasonably within the control of the party claiming such inability. It is understood and agreed that the settlement of strikes and lockouts shall be entirely within the discretion of the party having the difficulty, and that the above requirement that any Force Majeure shall be remedied with all reasonable dispatch shall not require the settlement of strikes and lockouts by acceding to the demands of the opposing party or parties when such settlement is unfavorable in the judgment of the party having the difficulty

5.4 **Cancellation for convenience**: Either party may cancel this contract in whole or in part by providing written notice. The cancellation will take effect 90 business days after the other party receives the notice of cancellation. After the 90th business day all work will cease following completion of final purchase order. Region 10 ESC reserves the right to request additional items not already on contract at any time.

## 6. ARTICLE 6 – LICENSES

6.1 **Duty to keep current license:** Vendor shall maintain in current status all federal, state and local licenses, bonds and permits required for the operation of the business conducted by vendor. Vendor shall remain fully informed of and in compliance with all ordinances and regulations pertaining to the lawful provision of services under the contract. Region 10 ESC reserves the right to stop work and/or cancel the contract of any vendor whose license(s) expire, lapse, are suspended or terminated.

6.2 **Suspension or Debarment**: Vendor shall provide a letter in the proposal notifying Region 10 ESC of any debarment, suspension or other lawful action taken against them by any federal, state, or local government within the last five (5) years that precludes Vendor or its employees from participating in any public procurement activity. The letter shall state the duration of the suspension or action taken, the relevant circumstances and the name of the agency imposing the suspension. Failure to supply or disclose this information may be grounds for cancellation of contract.

6.3 **Survival Clause:** All applicable software license agreements, warranties or service agreements that were entered into between Vendor and Customer/participating Member under the terms and conditions of the Contract shall survive the expiration or termination of the Contract. All Purchase Orders issued and accepted by Order Fulfiller shall survive expiration or termination of the Contract.

## 7. ARTICLE 7 – DELIVERY PROVISIONS

7.1 **Delivery**: Vendor shall deliver physical materials purchased on this contract to the participating Member issuing a Purchase Order. Conforming product shall be shipped within the timeframe agreed upon by the participating Member. If delivery is not or cannot be made within the time

specified by the Purchase Order the vendor must receive authorization from the participating Member for the delayed delivery, at which time the participating Member may cancel the order if estimated shipping time is not acceptable.

7.2 **Inspection & Acceptance:** If defective or incorrect material is delivered, participating Member may make the determination to return the material to the vendor at no cost to the participating Member. The vendor agrees to pay all shipping costs for the return shipment. Vendor shall be responsible for arranging the return of the defective or incorrect material.

7.3 **Responsibility for supplies tendered:** Vendor shall be responsible for the materials or supplies covered by this contract until they are delivered to the designated delivery point.

7.4 **Shipping Instructions:** Each case, crate, barrel, package, etc, delivered under this contract must be plainly labeled, securely tagged, and delivered in the place and time designated by the participating Member in their Purchase Order or by other mutual agreement.

7.5 **Additional charges:** Unless bought on F.O.B. "shipping point" and Vendor prepays transportation, no delivery charges shall be added to invoices except when express delivery is authorized and substituted on orders for the method specified in the contract. In such cases, the difference between freight or mail and express charges may be added to the invoice.

7.6 **Buyer's delays:** Region 10 ESC will not be responsible for any late fees due the prime contractor by the participating Member. The prime contractor will negotiate with the participating Member for the recovery of damages related to expenses incurred by the vendor for a delay for which the Member is responsible, which is unreasonable, and which was not within the contemplation of the parties to the contract between the two parties.

## 8. ARTICLE 8 – BILLING AND REPORTING

8.1 **Payments**: The participating entity using the contract will make payments directly to the awarded vendor. Payment shall be made after satisfactory performance, in accordance with all provisions thereof, and upon receipt of a properly completed invoice.

8.2 **Tax Exempt Status**: Since this is a national contract, knowing the tax laws in each state is the sole responsibility of the Vendor.

8.3 **Progress payments:** Progress payments may be made by the participating agency to the contractor on the basis of a duly certified and approved estimate of the work performed during the preceding month, if both parties agree to such payment schedule. All progress payments must be invoiced to the participating member. It is the responsibility of the member to review and approve any estimates of work completed. If the member issues a written statement to the Respondent that the estimate of work is not approved and certified, the member may withhold an amount from the progress payment that the member reasonably expects to incur in correcting the deficiency set forth in the written finding, as permitted by applicable State law. In such cases, the Respondent agrees to hold member harmless for any deficiency payment.

The prime contractor must agree to pay any subcontractors or material vendors within seven (7) days of their receipt of the progress payment, unless otherwise agreed on in writing between the parties involved. The contractor shall pay Equalis Group progress payments in accordance with this paragraph.

At the time all bonds are in place, the prime contractor and the participating member will agree upon a schedule of payments based on identifiable milestones. Acceptance of final payment tis a waiver of all claims except unsettled claims previously made in writing.

8.4 **Performance and Payment Bonds** (in applicable states)**:** Upon execution of a contract between participating agency and prime contractor, performance and payment bonds shall be provided to the member as required by pertinent state law. The prime contractor agrees to notify the participating member in writing of this requirement before accepting any work orders. If the prime contractor fails to deliver any required performance or payment bonds, the contract with Regino 10 ESC may be terminated. The contractor may be asked to supply copies of performance and payment bonds to Region 10 ESC for administrative purposes.

An irrevocable payment bond in an amount equal to 100% of the price specified in the contract between the prime contractor and the participating member shall be executed by a surety company authorized to do business in the state of the member or in the ruling jurisdiction of the member. This bond will protect all persons supplying labor and material to the prime contractor for the performance of the work provided in the contract. Such bonds are taxable at the contractor's tax rate. An irrevocable performance bond in an amount equal to 100% of the price specified in the contract between the participating member and the prime contractor shall be executed by a surety company authorized to do business in the state of the member or the ruling jurisdiction of the member.

8.5 **Retention:** When fifty (50) percent of the work is completed, one half of the amount retained shall be paid to the prime contractor if the prime contractor requests payment and if the participating member is satisfied with the progress of the work. After the work is fifty (50) percent completed, no more than five percent of the amount of any subsequent progress payments shall be retained, unless the governing board of the participating member determines satisfactory progress is not being made, at which point ten percent retention shall be reinstated.

Ten (10) percent of all contract payments shall be retained by the participating member as insurance of proper performance of the prime contractor. Participating member shall deposit retained amounts into an interest-bearing account, if required by applicable law governing the participating member. Interest earned on the retained amounts shall be paid to the prime contractor upon completion of the project, or as otherwise required by applicable governing the participating member. Prime contractor agrees to identify the amount to be retained on invoices to participating member for each progress payment.

If the participating member and the prime contractor agree to a substitute security, the prime contractor must provide participating member with a signed and acknowledged waiver of any right or power of the obligor to set off any claim against the member.

## 9. ARTICLE 9 – PRICING

9.1 **Market competitive guarantee**: Vendor agrees to provide market competitive pricing, based on the value offered upon award, to Region 10 ESC and its participating public agencies throughout the duration of the contract.

9.2 **Price increase**: Should it become necessary or proper during the term of this contract to make any change in design or any alterations that will increase expense, Region 10 ESC must be notified immediately. Price increases must be approved by Region 10 ESC and no payment for additional materials or services, beyond the amount stipulated in the contract, shall be paid without prior approval. All price increases must be supported by manufacture documentation, or a formal cost justification letter.

Vendor must honor previous prices for thirty (30) days after approval and written notification from Region 10 ESC if requested.

It is Vendor's responsibility to keep all pricing up to date and on file with Region 10 ESC. All price changes must be provided to Region 10 ESC, using the same format as was accepted in the original contract.

9.3 **Additional Charges**: All deliveries shall be freight prepaid, F.O.B. destination and shall be included in all pricing offered unless otherwise clearly stated in writing.

9.4 **Price reduction and adjustment:** Price reduction may be offered at any time during contract. Special, time-limited reductions are permissible under the following conditions: 1) reduction is available to all Members equally; 2) reduction is for a specific time period, normally not less than thirty (30) days; and 3) original price is not exceeded after the time-limit. Vendor shall offer Region 10 ESC any published price reduction during the contract period.

9.5 **Prevailing Wage**: It shall be the responsibility of the Vendor to comply, when applicable, with the prevailing wage legislation in effect in the jurisdiction of the purchaser (Region 10 ESC or its Participating Members). It shall further be the responsibility of the Vendor to monitor the prevailing wage rates as established by the appropriate Department of Labor for any increase in rates during the term of this contract and adjust wage rates accordingly.

9.6 **Administrative Fees:** The Vendor agrees to pay administrative fees to Equalis Group based on the terms set in the Equalis Group Administration Agreement. All pricing submitted to Region 10 shall include the administrative fee to be remitted to Equalis Group by the awarded vendor.

9.7 **Price Calculation:** Cost plus a percentage as a primary mechanism to calculate pricing is not allowed. Pricing may either be in the form of line item pricing, defined as a specific individual price on a product or service, or a percentage discount from a verifiable catalog or price list. Other discounts or incentives may be offered.

## 10. ARTICLE 10 – PRICING AUDIT

10.1 **Audit rights:** Vendor shall, at Vendor's sole expense, maintain appropriate due diligence of all purchases made by Region 10 ESC and any participating entity that accesses this Agreement. Equalis Group and Region 10 ESC each reserve the right to audit the accounting for a period of three (3) years from the time such purchases are made. This audit right shall survive termination of this Agreement for a period of one (1) year from the effective date of termination. In the State of New Jersey, this audit right shall survive termination of this Agreement for a period of five (5) years from the date of final payment. Such records shall be made available to the New Jersey Office of the State Comptroller upon request. Region 10 ESC shall have the authority to conduct random audits of Vendor's pricing that is offered to eligible entities at Region 10 ESC's sole cost and expense. Notwithstanding the foregoing, in the event that Region 10 ESC is made aware of any pricing being offered to eligible agencies that is materially inconsistent with the pricing under this agreement, Region 10 ESC shall have the ability to conduct an extensive audit of Vendor's pricing at Vendor's sole cost and expense. Region 10 ESC may conduct the audit internally or may engage a third-party auditing firm. In the event of an audit, the requested materials shall be provided in the format and at the location designated by Region 10 ESC or Equalis Group.

## 11. ARTICLE 11 – PROPOSER PRODUCT LINE REQUIREMENTS

11.1 **Current products**: Proposals shall be for products and services in current production and marketed to the general public and education/government agencies at the time the proposal is submitted.

11.2 **Discontinued products**: If a product or model is discontinued, Vendor may substitute a new product or model if the replacement product meets or exceeds the specifications and performance of the discontinued model and if the discount is the same or greater than the discontinued model.

11.3 **New products/Services**: New products and/or services that meet the scope of work may be added to the contract. Pricing shall be equivalent to the percentage discount for other products. Vendor may replace or add product lines to an existing contract if the line is replacing or supplementing products on contract, is equal or superior to the original products offered, is discounted in a similar or to a greater degree, and if the products meet the requirements of the solicitation. No products and/or services may be added to avoid competitive procurement requirements. Region 10 ESC may require additions to be submitted with documentation from Participating Members demonstrating an interest in, or a potential requirement for, the new product or service. Region 10 ESC may reject any additions without cause.

11.4 **Options**: Optional equipment for products under contract may be added to the contract at the time they become available under the following conditions: 1) the option is priced at a discount similar to other options; 2) the option is an enhancement to the unit that improves performance or reliability.

11.5 **Product line**: Vendors with a published catalog may submit the entire catalog. Region 10 ESC reserves the right to select products within the catalog for award without having to award all contents. Region 10 ESC may reject any addition of equipment options without cause.

11.6 **Warranty conditions:** All supplies, equipment and services shall include manufacturer's minimum standard warranty and one (1) year labor warranty unless otherwise agreed to in writing.

11.7 **Buy American requirement:** Vendors may only use unmanufactured construction material mined or produced in the United States, as required by the Buy American Act. Where trade agreements apply, to the extent permitted by applicable law, then unmanufactured construction material mined or produced in a designated country may also be used. Vendors are required to check state specific requirements to ensure compliance with this requirement.

11.8 **Domestic preference:** Region 10 ESC prefers the purchase, acquisition, or use of goods, products, or materials produced in the United States.

## 12. ARTICLE 12 – SITE REQUIREMENTS

12.1 **Cleanup**: Vendor shall clean up and remove all debris and rubbish resulting from their work as required or directed by Member. Upon completion of the work, the premises shall be left in good repair and an orderly, neat, clean and unobstructed condition conducive to the Member's business purpose.

12.2 **Site Preparation**: Vendor shall not begin a project for which Participating Member has not prepared the site, unless Vendor does the preparation work at no cost, or until Participating Member includes the cost of site preparation in a purchase order to the contractor. Site preparation includes, but is not limited to moving furniture, moving equipment or obstructions to the work area, installation of wiring for networks or any other necessary pre-installation requirements.

12.3 **Registered sex offender restrictions**: For work to be performed at schools, Vendor agrees that no employee or employee of a subcontractor who has been adjudicated to be a registered sex offender will perform work at any time when students are or are reasonably expected to be present. Vendor agrees that a violation of this condition shall be considered a material breach and may result in the cancellation of the purchase order at the Participating Member's discretion. Vendor must identify any additional costs associated with compliance of this term. If no costs are specified, compliance with this term will be provided at no additional charge. Vendor is also responsible for ensuring that their employees or contractors who have direct contact with students are properly fingerprinted and background checked in accordance with local state law, if applicable.

12.4 **Safety measures**: Vendor shall take all reasonable precautions for the safety of employees on the worksite and shall erect and properly maintain all necessary safeguards for protection of workers and the public. Vendor shall post warning signs against all hazards created by its operation and work in progress. Proper precautions shall be taken pursuant to state law and standard practices to protect workers, general public and existing structures from injury or damage.

12.5 **Smoking/Tobacco**: Persons working under the contract shall adhere to local tobacco and smoking (including e-cigarettes/vaping) policies. Smoking will only be permitted in posted areas or off premises.

12.6 **Stored materials**: Upon prior written agreement between the vendor and Member, payment may be made for materials not incorporated in the work but delivered and suitably stored at the site or some other location, for installation at a later date. An inventory of the stored materials must be provided to Participating Member with the application for payment seeking compensation for stored materials. Such materials must be stored and protected in a secure location and be insured for their full value by the vendor against loss and damage. Vendor agrees to provide proof of coverage and/or addition of Participating Member as an additional insured upon Participating Member's request. Additionally, if stored offsite, the materials must also be clearly identified as property of buying Participating Member and be separated from other materials. Participating Member must be allowed reasonable opportunity to inspect and take inventory of stored materials, on or offsite, as necessary.

Until final acceptance by the Participating Member, it shall be the Vendor's responsibility to protect all materials and equipment. Vendor warrants and guarantees that title for all work, materials and equipment shall pass to the Member upon final acceptance.

12.7 **Maintenance Facilities and Support**: It is preferred that each contractor should have maintenance facilities and a support system available for servicing and repair of product and/or equipment. If a third party is to be used to provide maintenance and support to the participating Member, Vendor must notify Region 10 ESC of that third party information. All technicians, applicators, installers shall be fully certified, trained and licensed to perform said duties.

## 13. ARTICLE 13 – MISCELLANEOUS

13.1 **Funding Out Clause**: Any/all contracts exceeding one (1) year shall include a standard "funding out" clause. A contract for the acquisition, including lease, of real or personal property is a commitment of the entity's current revenue only, provided the contract contains either or both of the following provisions:

"Retains to the entity the continuing right to terminate the contract at the expiration of each budget period during the term of the contract and is conditioned on a best efforts attempt by the entity to obtain appropriate funds for payment of the contract in the subsequent fiscal year."

13.2 **Disclosures**: Vendor affirms that he/she has not given, offered to give, nor intends to give at any time hereafter any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor or service to a public servant in connection with this contract.

13.2.1 Vendor has a continuing duty to disclose a complete description of any and all relationships that might be considered a conflict of interest in doing business with Members in Equalis Group.

13.2.2 Vendor affirms that, to the best of his/her knowledge, the offer was arrived at independently, and was submitted without collusion with anyone to obtain information or gain any favoritism that would in any way limit competition or give an unfair advantage over other vendors in the award of this contract.

13.3 **Indemnity**: Vendor shall protect, indemnify, and hold harmless both Region 10 ESC and Equalis Group and its Members, administrators, employees and agents against all claims, damages, losses and expenses arising out of or resulting from the actions of Vendor, Vendor employees or Vendor subcontractors in the preparation of the solicitation and the later execution of the contract, including any supplemental agreements with Members. Any litigation involving either Region 10 ESC or Equalis Group, its administrators and employees and agents shall be in a court of competent jurisdiction in Dallas County, Texas. Texas law shall apply to any such suit, without giving effect to its choice of laws provisions. Any litigation involving Equalis Group participating Members shall be in the jurisdiction of the participating Member.

13.4 **Franchise Tax**: Vendor hereby certifies that he/she is not currently delinquent in the payment of any required franchise taxes, and shall remain current on any such franchise taxes throughout the term of this contract.

13.5 **Marketing**: Vendor agrees to allow Region 10 ESC and Equalis Group to use their name and logo within website, marketing materials and advertisement. Any use of the Region 10 ESC or Equalis Group name and logo or any form of publicity, inclusive of press releases, regarding this contract by Vendor must have prior approval from Region 10 ESC.

13.6 **Insurance**: Unless otherwise modified elsewhere in this document, prior to commencing services under this contract for a participating Member, contractor shall procure, provide and maintain during the life of this agreement comprehensive public liability insurance to include course of construction insurance and automobile liability, providing limits of not less than $1,000,000.00 per occurrence. The insurance form will be an "all risk" type of policy with standard exclusions. Coverage will include temporary structures, scaffolding, temporary office trailers, materials, and equipment. Contractor shall pay for the deductibles required by the insurance provided under this agreement.

13.6.1 Certificates of insurance shall be delivered to the Member prior to commencement of work. The insurance company shall be licensed to do business and write the appropriate lines of insurance in the applicable state in which work is being conducted. Vendor shall give the participating entity a minimum of ten (10) days' notice prior to any modifications or cancellation of policies. Vendor shall require all subcontractors performing any work to maintain coverage as specified.

13.6.2 Prior to commencing any work under this contract, any subcontractor shall also procure, provide, and maintain, at its own expense until final acceptance of the work performed, insurance coverage in a form acceptable to the prime contractor. All subcontractors shall provide worker's compensation insurance which waives all subrogation rights against the prime contractor and Member.

13.7 **Subcontracts/Sub Contractors**: If Vendor serves as prime contractor, it shall notify participating agency of any/all subcontract proposed to complete the work prior to commencing work on the project. The Vendor shall provide notification in a timely manner, allowing the participating agency sufficient time for requisite review. Participating agencies explicitly reserve the right to reject any proposed subcontractor. Pursuant to relevant legal provisions, participating public agencies retain the right to request verification of compliance and to confirm said compliance from any subcontractor engaged in activities under this Agreement. Any/all subcontracts selected by Vendor shall abide by the terms and conditions of this contract and the solicitation.

13.7.1 No subcontract relationships shall be entered into with a party not licensed to do business in the jurisdiction in which the work will be performed. Contractor must use subcontractors openly, include such arrangements in the proposal, and certify upon request that such use

complies with the rules associated with the procurement codes and statutes in the state in which the contractor is conducting business.

13.7.2 Contractor agrees to pay subcontractors in a timely manner. Failure to pay subcontractors for work faithfully performed and properly invoiced may result in suspension or termination of this contract. Prior to participating Member's release of final retained amounts, Contractor shall produce verified statements from all subcontractors and material suppliers that those entities have been paid in full amounts due and owing to them.

13.8 **Legal Obligations**: It is the Vendor's responsibility to be aware of and comply with all local, state, and federal laws governing the sale of products/services identified in this RFP and any awarded contract and shall comply with all while fulfilling the RFP. Applicable laws and regulations must be followed even if not specifically identified herein.

[Signatures follow on Signature Form]

## 14. CONTRACT SIGNATURE FORM

**Please note**: A copy of the Contract Signature Form has been provided in Section 2; Proposal Submission and Required Forms

The undersigned hereby proposes and agrees to furnish goods and/or services in strict compliance with the terms, specifications and conditions at the prices proposed within response unless noted in writing. The undersigned further certifies that he/she is an officer of the company and has authority to negotiate and bind the company named below and has not prepared this proposal in collusion with any other Respondent and that the contents of this proposal as to prices, terms or conditions of said proposal have not been communicated by the undersigned nor by any employee or agent to any person engaged in this type of business prior to the official opening of this proposal.

**VENDORS MUST SUBMIT THIS FORM AS PROVIDED IN SECTION 2 COMPLETED AND SIGNED WITH THEIR RESPONSE TO BE CONSIDERED**

Prices are guaranteed: **120 days**

Company name _____

Address _____

City/State/Zip _____

Telephone No. _____

Fax No. _____

Email address _____

Printed name _____

Position with company _____

Authorized signature _____

**Term of contract** **July 1,2024** **to** **June 30, 2026**

Unless otherwise stated, all contracts are for a period of two (2) years with an option to renew annually for an additional three (3) years if agreed to by Region 10 ESC. Vendor shall honor all administrative fees for any sales made based on the contract whether renewed or not.

_____ _____

Region 10 ESC Authorized Agent Date

_____

Print Name

**Equalis Group Contract Number** _____

# ATTACHMENT A – EQUALIS GROUP ADMINISTRATIVE AGREEMENT

**NOTE:** This agreement is provided as a model agreement which winning supplier will enter into upon award with Equalis Group. Respondents are asked not to respond with redlines for this model contract. Respondent should complete the Equalis Group Administration Agreement Declaration form found in section two of the Proposal Submission and Required Forms document. In this form, the respondent will need to indicate acceptance of these terms, or if they wish to negotiate.

THIS ADMINISTRATION AGREEMENT (this "**Agreement**"), effective as of July 1, 2024 (the "**Effective Date**"), is entered into by and between Winning Supplier, ("**Winning Supplier**") and Equalis Group LLC, a Delaware limited liability company with its principal place of business at 5540 Granite Parkway, Suite 200, Plano, Texas 75024 ("**Equalis**"). Throughout this Agreement, Winning Supplier and Equalis are referred to interchangeably as in the singular "**Party**" or in the plural "**Parties**."

## SECTION 1. RECITALS

**A.** Education Service Center, Region 10 ("**Region 10**") serves as a lead public agency (a "**Lead Public Agency**") for Equalis Group ("**Equalis Group**"), a national cooperative purchasing organization, by publicly procuring master group purchasing agreements for products and services to be made available to Equalis Group members ("**Equalis Group Member**" or "**Member**").

**B.** Region 10 issued request for proposal ("**RFP**") #R10-1166 on behalf of Region 10 and Equalis Group Members for Job Order Contracting ("**Products & Services**") and awarded a contract to Winning Supplier.

**C.** Region 10 and Winning Supplier entered into that certain master group purchasing agreement (the "**Master Agreement**") #contract number effective as of July 1, 2024 to provide Products & Services to Equalis Group Members.

**D.** The Master Agreement and this Agreement, together with all attachments, appendices, and exhibits hereto, constitutes the entire agreement between the Parties.

**E.** Equalis Group serves as the contract administrator of the Master Agreement on behalf of Region 10.

**F.** Equalis actively promotes Master Agreements to current and prospective Equalis Group Members (collectively "**Prospective Participants**") through a range of marketing, prospecting, and sales strategies, including, but not limited to, marketing and sales collateral development, direct mail, web marketing, electronic communications, attendance at events, Winning Supplier sales representative training, and Winning Supplier field sales support (collectively, "**Equalis Services**") as more fully defined in **Appendix B**.

**G.** Any Prospective Participant who purchases Products & Services from Winning Supplier subject to the Master Agreement shall be considered a "**Program Participant**".

**H.** Winning Supplier desires to promote and expand its operations and increase the sales of its Products & Services to public sector, private sector, and non-profit organizations through Equalis Group.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the Parties agree to the following terms and conditions:

## SECTION 2. BUSINESS TERMS

**Defined Terms**. Any capitalized terms contained herein not defined in this Agreement shall have the same meaning as defined in the Master Agreement.

**Appendices**. The appendices attached hereto are made a part of this Agreement (if one, an "**Appendix**" or more, "**Appendices**").

**Appendix A** defines Winning Supplier's reporting requirements.

**Appendix B** sets forth the roles and responsibilities of the Parties.

**Appendix C** defines the financial terms between the Parties.

**Terms in Appendices.** In all cases where the terms of this Agreement and any Appendices disagree, the terms in the Appendix shall control.

**Publicity & Joint Marketing**.

**Publicity**. A Party may only issue press releases or other public announcements with respect to this Agreement with the prior, written consent of the other Party.

**Joint Marketing / Logo & Name Use.** Winning Supplier authorizes Equalis to use Winning Supplier's trademarks, names, and logos as provided by Winning Supplier to Equalis. Equalis authorizes Winning Supplier to use Equalis' trademarks, names, and logos as provided by Equalis to Winning Supplier. Each Party's use of the other Party's trademarks, names, and logos will be limited to standard communication, including correspondence, newsletters, and website material, and joint marketing efforts, including, but not limited to, utilizing the same on correspondence, collateral, agreements, websites, newsletters, or other marketing materials promoting the Products & Services pursuant to the Master Agreement and this Agreement. Notwithstanding the foregoing, the Parties understand and agree that except as provided herein, neither Party shall have any right, title, or interest in the other Party's trademarks, names, and logos. Upon termination of this Agreement, each Party shall immediately cease use of the other Party's trademarks, names, and logos.

## SECTION 3. TERMS & CONDITIONS

**Contract Administration**. Equalis Group shall perform all of its duties, responsibilities and obligations as contract administrator of the Master Agreement on behalf of Region 10, and Supplier hereby acknowledges

and agrees that all duties, responsibilities and obligations will be undertaken by Equalis Group solely in its capacity as the contract administrator under the Master Agreement.

**Express Limitation of Equalis Liability**. With respect to any purchases of Products & Services by Region 10 or any Program Participant pursuant to the Master Agreement, Equalis shall not be: (i) construed as a, re-marketer, representative, partner, or agent of any type of the Winning Supplier, Region 10, or any Program Participant; (ii) obligated by, liable for, or in any way responsible for any order of Products & Services made by Region 10 or any Program Participant or any employee thereof under the Master Agreement or for any payment required to be made with respect to such order for Products & Services; and (iii) obligated by, liable for, or in any way responsible for any failure by Region 10 or any Program Participant to comply with procedures or requirements of applicable law or the Master Agreement or to obtain the due authorization and approval necessary to purchase Products & Services under the Master Agreement. Equalis makes no representation or guaranty with respect to any minimum purchases by Region 10 or any Program Participant, whether individually or collectively, or any employee thereof under this Agreement or the Master Agreement. The terms of this section shall survive the termination of this Agreement.

**Indemnification**. Equalis Group shall be afforded all of the rights, privileges and indemnifications afforded to Lead Agency by or from Supplier under the Lead Agency Agreement, and such rights, privileges and indemnifications shall accrue and apply with equal effect to Equalis Group, its agents, employees, directors, and representatives under this Agreement including, but not limited to, the Supplier's obligation to provide appropriate insurance.

**Term & Termination**. The Term of this Agreement is the same as the Term of the Region 10 Master Agreement. This Agreement shall be terminated, if and when the Master Agreement is terminated. Upon termination of the Master Agreement for any reason, Winning Supplier shall continue making Administrative Fee and other payments, as set forth in **Appendix C**, to Equalis that are generated by individual Program Participant's purchase of Products & Services for a period of either i) one (1) year from the date of termination, or ii) through the then current expiration date of the Master Agreement, whichever is shorter, to the extent that Winning Supplier continues to generate revenue from each Program Participant's purchase of Products & Services following the termination of the Master Agreement.

**Audit of Winning Supplier**. Equalis, whether directly or through an independent auditor or accounting firm, shall have the right to perform audits, including inspection of books, records, and computer data relevant to Winning Supplier's provision of Products & Services to Program Participants and payment of Administrative Fees to Equalis, pursuant to the Master Agreement and this Administration Agreement, to ensure that pricing, inventory, quality, process, and business controls are maintained; provided, however, that such inspections and audits will be conducted upon reasonable notice to Winning Supplier and so as not to unreasonably interfere with Winning Supplier's business or operations.

**Notices**. All notices, claims, certificates, requests, demands, and other communications required or permitted hereunder ("**Notice**") must be in writing and will be deemed given to the addresses set forth herein (a) when delivered personally to the recipient, (b) upon delivery by reputable overnight courier service (charges prepaid), or (c) upon delivery or refusal of delivery by certified or registered mail, return receipt requested, and addressed to the intended recipient. The Parties agree that day-to-day business communications, including notification of a change of address or revisions to any Appendix, may be made via electronic communication, including email.

**Addresses for Notices.** This section may be modified at any time by either Party providing the other Party with written Notice, including via email, of a change of address or addition or deletion to the individuals who will be copied on all Notices.

If to **Winning Supplier:**

Name / Title: _____

Street Address: _____

City/St/Zip: _____

If to **Equalis:**

Equalis Group LLC

Attn: Eric Merkle, SVP

5540 Granite Parkway, Suite 200

Plano, Texas 75024

**Waiver and Modification**. This Agreement may not be amended, changed, modified, or altered without the prior written consent of the parties hereto, and no provision of this Agreement may be discharged or waived,

except by a writing signed by the parties. A waiver of any particular provision will not be deemed a waiver of any other provision, nor will a waiver given on one occasion be deemed to apply to any other occasion.

**Governing Law; Invalidity**. This Agreement shall be construed and enforced in accordance with, and governed by, the laws of the State of Texas without regard to rules of conflict of laws. If any provision of this Agreement is declared unlawful or unenforceable by judicial determination or performance, then the remainder of this Agreement shall continue in force as if the invalidated provision did not exist. Any suits filed by either Party pursuant to this Agreement shall be brought in a court of competent jurisdiction located in Richardson, Dallas County, Texas. In the event either Party initiates a suit and that suit is adjudicated by a court of competent jurisdiction, the prevailing Party shall be entitled to reasonable attorney's fees and costs from the non-prevailing Party in addition to any other relief to which the court determines the prevailing Party is entitled or awarded.

**Assignment**. This Agreement and the rights and obligations hereunder may not be assignable by either Party hereto without the prior written consent of the other Party, which consent shall not be unreasonably withheld, conditioned, or delayed, provided, however, that either Party may assign its respective rights and obligations under this Agreement without the consent of the other Party in the event either Party shall hereafter effect a corporate reorganization, consolidation, merger, merge into, sale to, or a transfer of all or substantially all of its properties or assets to another entity. Subject to the preceding sentence, this Agreement will be binding upon, inure to the benefit of, and be enforceable by the Parties and their respective successors and assigns. Any instrument purporting to make an assignment in violation of this section shall be null and void. This Agreement may be extended to additional entities affiliated with either Party upon the agreement of the other Party. No such extension will relieve the extending Party of its rights and obligations under this Agreement.

**No Third-Party Beneficiaries; Survival of Representations**. This Agreement is made solely for the benefit of the Parties to it, and no other persons will acquire or have any right under or by virtue of this Agreement. Except as otherwise provided herein, all representations, warranties, covenants, and agreements of the Parties shall remain in full force and effect regardless of any termination of this Agreement, in whole or in part.

**Entire Agreement**. The Region 10 Master Agreement and this Agreement, together with all attachments, appendices, and exhibits hereto, constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior oral or written representations and agreements with regard to the same subject matter. The Parties acknowledge that this Agreement has been negotiated and incorporates their collective agreement as to the provisions to be contained herein. Therefore, no presumption will arise giving benefit of interpretation by virtue of authorship of any provision of this Agreement, and any ambiguity may not be construed for or against any Party.

**Execution in Counterparts**. This Agreement may be executed in one or more counterparts, each of which will be deemed an original. For purposes of this Agreement, a facsimile, scanned, or electronic signature will be deemed an original signature.

**Titles, Headings & Recitals**. The Preamble to this Agreement is hereby incorporated herein and made part of this Agreement. The Recitals stated within this Agreement are deemed to be a part of this Agreement. The titles and headings of the sections and paragraphs of this Agreement are inserted for convenience only and shall not constitute a part hereof or affect in any way the meaning or interpretation of this Agreement.

(Signature page to follow)

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their duly authorized representatives as of the Effective Date.

| **WINNING SUPPLIER** | **EQUALIS GROUP, LLC** |
|---|---|
| By: _____ | By: _____ |
| Name: _____ | Name: _____ |
| Title: _____ | Title: _____ |
| Date: _____ | Date: _____ |

## APPENDIX A: WINNING SUPPLIER REPORTING REQUIREMENTS

This Appendix may be modified at any time with the mutual written consent of the Parties, including via email. Winning Supplier shall electronically provide Equalis with a detailed line-item monthly report showing the dollar volume of all member Products & Services sales under the contract for the previous month. Reports shall be sent via e-mail to Equalis offices at Reporting@EqualisGroup.org. Reports are due on the **fifteenth (15th)** day after the end of the previous month. It is the responsibility of Winning Supplier to collect and compile all sales under the Master Agreement from Program Participants and submit one (1) monthly report. Fields below marked as *required indicate a required field. All other fields are preferred, but not required:

| | |
|---|---|
| **Member Data** | Equalis Member ID |
| | Vendor Customer Number *required (or Equalis Member ID) |
| | Customer Name *required |
| | Customer Street Address *required |
| | Customer City *required |
| | Customer Zip Code *required |
| | Customer State *required |
| **Distributor Data** | Distributor Name |
| | Distributor ID |
| | Distributor Street Address |
| | Distributor City |
| | Distributor Zip Code |
| | Distributor State |
| **Product Data** | Product Category level 1 |
| | Product Category level 2 *(Where available or applicable)* |
| | Product Category level 3 *(Where available or applicable)* |
| | Distributor Product Number |
| | Manufacturer Product Number |
| | Product Description |
| | Product Brand Name |
| | Product packaging Unit of Measure, multiple levels if necessary |
| **Spend Data** | Purchase Unit of Measure |
| | Purchase Quantity |
| | Distributor Landed Cost Total $ (without deviations) |
| | Distributor Landed Cost Total $ (with mfr deviations) |
| | Customer Purchase Total $ *required |
| | Admin Fee % *required |
| | Admin Fee $ *required |

## APPENDIX B: ROLES & RESPONSIBILITIES

This Appendix defines the roles and responsibilities of Equalis and Winning Supplier under this Agreement. This Appendix may be modified at any time with the mutual written consent of the Parties, including via email.

**1. Equalis Services.**

**1.1. Winning Supplier Sales Representative Training**. Equalis will develop, as appropriate and subject to Winning Supplier approval, various sales training materials, sales tools, and marketing collateral to promote the Master Agreement and Winning Supplier's Products & Services. Equalis, as appropriate, will i) conduct periodic sales trainings with Winning Supplier sales representatives assigned to sell Products & Services, ii) provide sales representatives with marketing collateral and sales tools to utilize with sales prospects, with particular focus on the procurement process that led to the establishment of the Master Agreement, the legal ability for sales prospects in any state to purchase Products & Services through the Master Agreement without having to conduct their own bid or RFP process, and the key differentiators in the design of this program with Winning Supplier, and iii) attend at least one Winning Supplier company-wide sales and/or leadership meeting per year.

**1.2. Sales Support**. Equalis will engage in Winning Supplier sales efforts as agreed by the Parties through participating in i) individual sales calls, ii) joint sales calls, iii) communications and customer service, iv) discussions and communication with sales prospects during the sales process to address questions relating to the procurement process, legal authority to purchase through the Master Agreement, and program design, v) trainings for Equalis Members' teams, vi) regular business reviews to monitor Program success, and vii) general contract administration.

**1.3. Marketing**. Equalis will incorporate information about the Products & Services into Equalis Group's website and general collateral materials. Equalis and Winning Supplier will jointly develop and approve marketing materials to promote Products & Services, such as website content, brochures and collateral, talking points, press releases, and correspondence. Equalis will market the Products & Services to Prospective Participants as part of Equalis' ongoing marketing activities through Equalis Group; these marketing efforts may consist of a combination of i) general marketing of all of Equalis Group's master group purchasing agreements, including the Master Agreement and Winning Supplier's Products & Services, ii) marketing of Winning Supplier's Products & Services specifically and/or as part of a package of selected master group purchasing agreements to targeted Prospective Participants, and iii) attending trade shows, conferences, and meetings.

**2. Winning Supplier Roles & Responsibilities**.

As a condition to Winning Supplier entering into the Master Agreement, which is available to all Public Sector Entities, Winning Supplier must make certain representations, warranties, and covenants to Equalis designed to ensure the success of the Master Agreement for all Prospective Participants, sales prospects, and Winning Supplier.

**2.1. Equalis Group Membership Agreement**. Winning Supplier will make available the Equalis Group Master Intergovernmental Cooperative Purchasing Agreement (whether in hard copy, electronically, or via www.EqualisGroup.org) and request any Prospective Participants subject to the Master Agreement who have not already joined Equalis Group to join Equalis Group in conjunction with executing Winning Supplier's Customer Agreements and/or beginning to purchase Products & Services from Winning Supplier to ensure that Winning Supplier and each Program Participant are in full compliance with applicable state procurement statutes.

**2.2.** **Corporate Commitment**. Winning Supplier commits that i) the Master Agreement has received all necessary corporate authorizations and support of Winning Supplier's executive management, ii) the Master Agreement will be promoted to Public Sector Entities, and iii) Winning Supplier will identify an executive corporate sponsor and a separate national account manager that will be responsible for the overall management of the Master Agreement and this Agreement.

**2.3.** **Sales Commitment**. Winning Supplier commits to market the Master Agreement as a market strategy in the public sector and that its sales force will be trained, engaged, and committed to offering the Master Agreement to Public Sector Entities through Equalis Group in the geographies defined in the Master Agreement. Winning Supplier commits that all sales under the Master Agreement will be accurately and timely reported to Equalis. Winning Supplier also commits that its sales force will be compensated, including sales incentives, for sales to Program Participants under the Master Agreement in a consistent or better manner compared to sales to Public Sector Entities if Winning Supplier were not awarded the Master Agreement. Supplier will make available to interested Prospective Participants such price lists or quotes as may be necessary for such Prospective Participants to evaluate potential purchases of Products & Services under the Master Agreement.

**2.4.** **Marketing Commitment**. Winning Supplier commits to work with Equalis to develop a sales and marketing plan ("**Plan**") within the first ninety (90) days of the Master Agreement Effective Date. The Plan may include, but is not limited to, the following:

**2.4.1.** Issuing co-branded press release

**2.4.2.** Publishing Master Agreement details and contact information on both Equalis Group and Winning Supplier's websites

**2.4.3.** Scheduling and holding training on the Master Agreement for the sales teams of both Equalis Group and Winning Supplier

**2.4.4.** Jointly participating in national and regional conferences

**2.4.5.** Jointly attending national and regional Equalis Group Member networking events

**2.4.6.** Designing, publishing, and distributing co-branded marketing materials

**2.4.7.** Engaging in ongoing marketing and promotion of the Master Agreement for the entire Term of the Master Agreement (e.g., developing and presenting case studies, collateral pieces, and presentations)

# APPENDIX C: FINANCIAL TERMS

This Appendix may be modified at any time with the mutual written consent of the Parties.

**1. Administrative Fee**.

On or before the fifteenth (15th) of each month, Winning Supplier shall remit to Equalis an administrative fee payment (the "**Administrative Fee**") (percentage to be negotiated) of the total Winning Supplier revenue (the "**Equalis Group Spend**" or "**Spend**") invoiced to Program Participants during the prior calendar month. "Spend" shall mean the cumulative purchases of Products & Services by Program Participants under the Master Agreement net of taxes, shipping costs, returns, and credits. All Administrative Fees not paid when due shall bear interest at a rate equal to the lesser of one- and one-half percent (1.5%) per month or the maximum rate permitted by law until paid in full.

**2. Case-by-Case Administrative Fee Adjustments**.

The Parties understand and acknowledge that Wining Supplier may have to provide aggressive deviated pricing on a case-by-case basis to win certain opportunities with Prospective Participants when those opportunities represent a sufficiently large Spend and/or are highly competitive. In such situations, Winning Supplier may request Equalis accept a reduced Administrative Fee. The Parties agree to evaluate each such situation as it arises and utilize best efforts to establish an adjusted Administrative Fee rate upon mutual written agreement (including via email) of the Parties.

**3. Rebates or Other Payments**.

Insert rebate or other payment language as agreed.

# ATTACHMENT C: STATE NOTICE

Pursuant to certain state notice provisions, including but not limited to Oregon Revised Statutes Chapter 279A.220, the following public agencies and political subdivisions of the referenced public agencies are eligible to register with Equalis Group and access the Vendor Contract award made pursuant to this solicitation, and hereby given notice of the foregoing Request for Proposal for purposes of complying with the procedural requirements of said statutes:

Nationwide:

| | | | | |
|---|---|---|---|---|
| State of Alabama | State of Hawaii | State of Massachusetts | State of New Mexico | State of South Dakota |
| State of Alaska | State of Idaho | State of Michigan | State of New York | State of Tennessee |
| State of Arizona | State of Illinois | State of Minnesota | State of North Carolina | State of Texas |
| State of Arkansas | State of Indiana | State of Mississippi | State of North Dakota | State of Utah |
| State of California | State of Iowa | State of Missouri | State of Ohio | State of Vermont |
| State of Colorado | State of Kansas | State of Montana | State of Oklahoma | State of Virginia |
| State of Connecticut | State of Kentucky | State of Nebraska | State of Oregon | State of Washington |
| State of Delaware | State of Louisiana | State of Nevada | State of Pennsylvania | State of West Virginia |
| State of Florida | State of Maine | State of New Hampshire | State of Rhode Island | State of Wisconsin |
| State of Georgia | State of Maryland | State of New Jersey | State of South Carolina | State of Wyoming |
| District of Columbia | | | | |

Lists of political subdivisions and local governments in the above referenced states/districts may be found at http://www.usa.gov/Agencies/State_and_Territories.shtml and https://www.usa.gov/local-governments.

Certain Public Agencies and Political Subdivisions:

**CITIES, TOWNS, VILLAGES AND BOROUGHS INCLUDING BUT NOT LIMITED TO:**

BAKER CITY GOLF COURSE, OR
CITY OF ADAIR VILLAGE, OR
CITY OF ASHLAND, OR
CITY OF AUMSVILLE, OR
CITY OF AURORA, OR
CITY OF BAKER, OR
CITY OF BATON ROUGE, LA
CITY OF BEAVERTON, OR
CITY OF BEND, OR
CITY OF BOARDMAN, OR
CITY OF BONANAZA, OR
CITY OF BOSSIER CITY, LA
CITY OF BROOKINGS, OR
CITY OF BURNS, OR
CITY OF CANBY, OR
CITY OF CANYONVILLE, OR
CITY OF CLATSKANIE, OR
CITY OF COBURG, OR
CITY OF CONDON, OR
CITY OF COQUILLE, OR
CITY OF CORVALLI, OR
CITY OF CORVALLIS PARKS AND RECREATION DEPARTMENT, OR
CITY OF COTTAGE GROVE, OR
CITY OF DONALD, OR
CITY OF EUGENE, OR

CITY OF FOREST GROVE, OR
CITY OF GOLD HILL, OR
CITY OF GRANTS PASS, OR
CITY OF GRESHAM, OR
CITY OF HILLSBORO, OR
CITY OF INDEPENDENCE, OR
CITY AND COUNTY OF HONOLULU, HI
CITY OF KENNER, LA
CITY OF LA GRANDE, OR
CITY OF LAFAYETTE, LA
CITY OF LAKE CHARLES, OR
CITY OF LEBANON, OR
CITY OF MCMINNVILLE, OR
CITY OF MEDFORD, OR
CITY OF METAIRIE, LA
CITY OF MILL CITY, OR
CITY OF MILWAUKIE, OR
CITY OF MONROE, LA
CITY OF MOSIER, OR
CITY OF NEW ORLEANS, LA
CITY OF NORTH PLAINS, OR
CITY OF OREGON CITY, OR
CITY OF PILOT ROCK, OR
CITY OF PORTLAND, OR
CITY OF POWERS, OR
CITY OF PRINEVILLE, OR
CITY OF REDMOND, OR
CITY OF REEDSPORT, OR
CITY OF RIDDLE, OR
CITY OF ROGUE RIVER, OR
CITY OF ROSEBURG, OR
CITY OF SALEM, OR
CITY OF SANDY, OR
CITY OF SCAPPOOSE, OR
CITY OF SHADY COVE, OR
CITY OF SHERWOOD, OR
CITY OF SHREVEPORT, LA
CITY OF SILVERTON, OR
CITY OF SPRINGFIELD, OR
CITY OF ST. HELENS, OR
CITY OF ST. PAUL, OR
CITY OF SULPHUR, LA
CITY OF TIGARD, OR
CITY OF TROUTDALE, OR
CITY OF TUALATIN, OR
CITY OF WALKER, LA
CITY OF WARRENTON, OR
CITY OF WEST LINN, OR
CITY OF WILSONVILLE, OR
CITY OF WINSTON, OR
CITY OF WOODBURN, OR
LEAGUE OF OREGON CITES
THE CITY OF HAPPY VALLEY OREGON
ALPINE, UT
ALTA, UT
ALTAMONT, UT
ALTON, UT
AMALGA, UT
AMERICAN FORK CITY, UT
ANNABELLA, UT
ANTIMONY, UT
APPLE VALLEY, UT
AURORA, UT
BALLARD, UT
BEAR RIVER CITY, UT
BEAVER, UT
BICKNELL, UT
BIG WATER, UT
BLANDING, UT
BLUFFDALE, UT
BOULDER, UT
CITY OF BOUNTIFUL, UT
BRIAN HEAD, UT
BRIGHAM CITY CORPORATION, UT
BRYCE CANYON CITY, UT
CANNONVILLE, UT
CASTLE DALE, UT
CASTLE VALLEY, UT
CITY OF CEDAR CITY, UT
CEDAR FORT, UT
CITY OF CEDAR HILLS, UT
CENTERFIELD, UT
CENTERVILLE CITY CORPORATION, UT
CENTRAL VALLEY, UT
CHARLESTON, UT
CIRCLEVILLE, UT
CLARKSTON, UT
CLAWSON, UT
CLEARFIELD, UT
CLEVELAND, UT
CLINTON CITY CORPORATION, UT
COALVILLE, UT
CORINNE, UT
CORNISH, UT
COTTONWOOD HEIGHTS, UT
DANIEL, UT
DELTA, UT
DEWEYVILLE, UT
DRAPER CITY, UT
DUCHESNE, UT
EAGLE MOUNTAIN, UT
EAST CARBON, UT
ELK RIDGE, UT
ELMO, UT
ELSINORE, UT
ELWOOD, UT
EMERY, UT
ENOCH, UT

ENTERPRISE, UT
EPHRAIM, UT
ESCALANTE, UT
EUREKA, UT
FAIRFIELD, UT
FAIRVIEW, UT
FARMINGTON, UT
FARR WEST, UT
FAYETTE, UT
FERRON, UT
FIELDING, UT
FILLMORE, UT
FOUNTAIN GREEN, UT
FRANCIS, UT
FRUIT HEIGHTS, UT
GARDEN CITY, UT
GARLAND, UT
GENOLA, UT
GLENDALE, UT
GLENWOOD, UT
GOSHEN, UT
GRANTSVILLE, UT
GREEN RIVER, UT
GUNNISON, UT
HANKSVILLE, UT
HARRISVILLE, UT
HATCH, UT
HEBER CITY CORPORATION, UT
HELPER, UT
HENEFER, UT
HENRIEVILLE, UT
HERRIMAN, UT
HIDEOUT, UT
HIGHLAND, UT
HILDALE, UT
HINCKLEY, UT
HOLDEN, UT
HOLLADAY, UT
HONEYVILLE, UT
HOOPER, UT
HOWELL, UT
HUNTINGTON, UT
HUNTSVILLE, UT
CITY OF HURRICANE, UT
HYDE PARK, UT
HYRUM, UT
INDEPENDENCE, UT
IVINS, UT
JOSEPH, UT
JUNCTION, UT
KAMAS, UT
KANAB, UT
KANARRAVILLE, UT
KANOSH, UT
KAYSVILLE, UT
KINGSTON, UT
KOOSHAREM, UT
LAKETOWN, UT
LA VERKIN, UT
LAYTON, UT
LEAMINGTON, UT
LEEDS, UT
LEHI CITY CORPORATION, UT
LEVAN, UT
LEWISTON, UT
LINDON, UT
LOA, UT
LOGAN CITY, UT
LYMAN, UT
LYNNDYL, UT
MANILA, UT
MANTI, UT
MANTUA, UT
MAPLETON, UT
MARRIOTT-SLATERVILLE, UT
MARYSVALE, UT
MAYFIELD, UT
MEADOW, UT
MENDON, UT
MIDVALE CITY INC., UT
MIDWAY, UT
MILFORD, UT
MILLVILLE, UT
MINERSVILLE, UT
MOAB, UT
MONA, UT
MONROE, UT
CITY OF MONTICELLO, UT
MORGAN, UT
MORONI, UT
MOUNT PLEASANT, UT
MURRAY CITY CORPORATION, UT
MYTON, UT
NAPLES, UT
NEPHI, UT
NEW HARMONY, UT
NEWTON, UT
NIBLEY, UT
NORTH LOGAN, UT
NORTH OGDEN, UT
NORTH SALT LAKE CITY, UT
OAK CITY, UT
OAKLEY, UT
OGDEN CITY CORPORATION, UT
OPHIR, UT
ORANGEVILLE, UT
ORDERVILLE, UT
OREM, UT

PANGUITCH, UT
PARADISE, UT
PARAGONAH, UT
PARK CITY, UT
PAROWAN, UT
PAYSON, UT
PERRY, UT
PLAIN CITY, UT
PLEASANT GROVE CITY, UT
PLEASANT VIEW, UT
PLYMOUTH, UT
PORTAGE, UT
PRICE, UT
PROVIDENCE, UT
PROVO, UT
RANDOLPH, UT
REDMOND, UT
RICHFIELD, UT
RICHMOND, UT
RIVERDALE, UT
RIVER HEIGHTS, UT
RIVERTON CITY, UT
ROCKVILLE, UT
ROCKY RIDGE, UT
ROOSEVELT CITY CORPORATION, UT
ROY, UT
RUSH VALLEY, UT
CITY OF ST. GEORGE, UT
SALEM, UT
SALINA, UT
SALT LAKE CITY CORPORATION, UT
SANDY, UT
SANTA CLARA, UT
SANTAQUIN, UT
SARATOGA SPRINGS, UT
SCIPIO, UT
SCOFIELD, UT
SIGURD, UT
SMITHFIELD, UT
SNOWVILLE, UT
CITY OF SOUTH JORDAN, UT
SOUTH OGDEN, UT
CITY OF SOUTH SALT LAKE, UT
SOUTH WEBER, UT
SPANISH FORK, UT
SPRING CITY, UT
SPRINGDALE, UT
SPRINGVILLE, UT
STERLING, UT
STOCKTON, UT
SUNNYSIDE, UT
SUNSET CITY CORP, UT
SYRACUSE, UT
TABIONA, UT
CITY OF TAYLORSVILLE, UT
TOOELE CITY CORPORATION, UT
TOQUERVILLE, UT
TORREY, UT
TREMONTON CITY, UT
TRENTON, UT
TROPIC, UT
UINTAH, UT
VERNAL CITY, UT
VERNON, UT
VINEYARD, UT
VIRGIN, UT
WALES, UT
WALLSBURG, UT
WASHINGTON CITY, UT
WASHINGTON TERRACE, UT
WELLINGTON, UT
WELLSVILLE, UT
WENDOVER, UT
WEST BOUNTIFUL, UT
WEST HAVEN, UT
WEST JORDAN, UT
WEST POINT, UT
WEST VALLEY CITY, UT
WILLARD, UT
WOODLAND HILLS, UT
WOODRUFF, UT
WOODS CROSS, UT

**COUNTIES AND PARISHES INCLUDING BUT NOT LIMITED TO:**

ASCENSION PARISH, LA
ASCENSION PARISH, LA, CLEAR OF COURT
CADDO PARISH, LA
CALCASIEU PARISH, LA
CALCASIEU PARISH SHERIFF'S OFFICE, LA
CITY AND COUNTY OF HONOLULU, HI
CLACKAMAS COUNTY, OR
CLACKAMAS COUNTY DEPT OF TRANSPORTATION, OR
CLATSOP COUNTY, OR
COLUMBIA COUNTY, OR
COOS COUNTY, OR
COOS COUNTY HIGHWAY DEPARTMENT, OR
COUNTY OF HAWAII, OR
CROOK COUNTY, OR
CROOK COUNTY ROAD DEPARTMENT, OR
CURRY COUNTY, OR
DESCHUTES COUNTY, OR
DOUGLAS COUNTY, OR
EAST BATON ROUGE PARISH, LA
GILLIAM COUNTY, OR
GRANT COUNTY, OR
HARNEY COUNTY, OR

HARNEY COUNTY SHERIFFS OFFICE, OR
HAWAII COUNTY, HI
HOOD RIVER COUNTY, OR
JACKSON COUNTY, OR
JEFFERSON COUNTY, OR
JEFFERSON PARISH, LA
JOSEPHINE COUNTY GOVERNMENT, OR
LAFAYETTE CONSOLIDATED GOVERNMENT, LA
LAFAYETTE PARISH, LA
LAFAYETTE PARISH CONVENTION & VISITORS COMMISSION
LAFOURCHE PARISH, LA
KAUAI COUNTY, HI
KLAMATH COUNTY, OR
LAKE COUNTY, OR
LANE COUNTY, OR
LINCOLN COUNTY, OR
LINN COUNTY, OR
LIVINGSTON PARISH, LA
MALHEUR COUNTY, OR
MAUI COUNTY, HI
MARION COUNTY, SALEM, OR
MORROW COUNTY, OR
MULTNOMAH COUNTY, OR
MULTNOMAH COUNTY BUSINESS AND COMMUNITY SERVICES, OR
MULTNOMAH COUNTY SHERIFFS OFFICE, OR
MULTNOMAH LAW LIBRARY, OR
ORLEANS PARISH, LA
PLAQUEMINES PARISH, LA
POLK COUNTY, OR
RAPIDES PARISH, LA
SAINT CHARLES PARISH, LA
SAINT CHARLES PARISH PUBLIC SCHOOLS, LA
SAINT LANDRY PARISH, LA
SAINT TAMMANY PARISH, LA
SHERMAN COUNTY, OR
TERREBONNE PARISH, LA
TILLAMOOK COUNTY, OR
TILLAMOOK COUNTY SHERIFF'S OFFICE, OR
TILLAMOOK COUNTY GENERAL HOSPITAL, OR
UMATILLA COUNTY, OR
UNION COUNTY, OR
WALLOWA COUNTY, OR
WASCO COUNTY, OR
WASHINGTON COUNTY, OR
WEST BATON ROUGE PARISH, LA
WHEELER COUNTY, OR
YAMHILL COUNTY, OR
COUNTY OF BOX ELDER, UT
COUNTY OF CACHE, UT
COUNTY OF RICH, UT
COUNTY OF WEBER, UT
COUNTY OF MORGAN, UT
COUNTY OF DAVIS, UT
COUNTY OF SUMMIT, UT
COUNTY OF DAGGETT, UT
COUNTY OF SALT LAKE, UT
COUNTY OF TOOELE, UT
COUNTY OF UTAH, UT
COUNTY OF WASATCH, UT
COUNTY OF DUCHESNE, UT
COUNTY OF UINTAH, UT
COUNTY OF CARBON, UT
COUNTY OF SANPETE, UT
COUNTY OF JUAB, UT
COUNTY OF MILLARD, UT
COUNTY OF SEVIER, UT
COUNTY OF EMERY, UT
COUNTY OF GRAND, UT
COUNTY OF BEVER, UT
COUNTY OF PIUTE, UT
COUNTY OF WAYNE, UT
COUNTY OF SAN JUAN, UT
COUNTY OF GARFIELD, UT
COUNTY OF KANE, UT
COUNTY OF IRON, UT
COUNTY OF WASHINGTON, UT

**OTHER AGENCIES INCLUDING ASSOCIATIONS, BOARDS, DISTRICTS, COMMISSIONS, COUNCILS, PUBLIC CORPORATIONS, PUBLIC DEVELOPMENT AUTHORITIES, RESERVATIONS AND UTILITIES INCLUDING BUT NOT LIMITED TO:**

BANKS FIRE DISTRICT, OR
BATON ROUGE WATER COMPANY
BEND METRO PARK AND RECREATION DISTRICT
BIENVILLE PARISH FIRE PROTECTION DISTRICT 6, LA
BOARDMAN PARK AND RECREATION DISTRICT
CENTRAL CITY ECONOMIC OPPORTUNITY CORP, LA
CENTRAL OREGON INTERGOVERNMENTAL COUNCIL
CITY OF BOGALUSA SCHOOL BOARD, LA
CLACKAMAS RIVER WATER
CLATSKANIE PEOPLE'S UTILITY DISTRICT
CLEAN WATER SERVICES
CONFEDERATED TRIBES OF THE UMATILLA INDIAN RESERVATION
COOS FOREST PROTECTIVE ASSOCIATION
CHEHALEM PARK AND RECREATION DISTRICT
DAVID CROCKETT STEAM FIRE COMPANY #1, LA
EUGENE WATER AND ELECTRIC BOARD
HONOLULU INTERNATIONAL AIRPORT
HOODLAND FIRE DISTRICT #74
HOUSING AUTHORITY OF PORTLAND
ILLINOIS VALLEY FIRE DISTRICT
LAFAYETTE AIRPORT COMMISSION, LA

LAFOURCHE PARISH HEALTH UNIT – DHH-OPH REGION 3
LOUISIANA PUBLIC SERVICE COMMISSION, LA
LOUISIANA WATER WORKS
MEDFORD WATER COMMISSION
MELHEUR COUNTY JAIL, OR
METRO REGIONAL GOVERNMENT
METRO REGIONAL PARKS
METROPOLITAN EXPOSITION RECREATION COMMISSION
METROPOLITAN SERVICE DISTRICT (METRO)
MULTNOMAH EDUCATION SERVICE DISTRICT
NEW ORLEANS REDEVELOPMENT AUTHORITY, LA
NORTHEAST OREGON HOUSING AUTHORITY, OR
PORT OF BRANDON, OR
PORT OF MORGAN CITY, LA
PORTLAND DEVELOPMENT COMMISSION, OR
PORTLAND FIRE AND RESCUE
PORTLAND HOUSING CENTER, OR
OREGON COAST COMMUNITY ACTION
OREGON HOUSING AND COMMUNITY SERVICES
OREGON LEGISLATIVE ADMINISTRATION
ROGUE VALLEY SEWER, OR
SAINT LANDRY PARISH TOURIST COMMISSION
SAINT MARY PARISH REC DISTRICT 2
SAINT MARY PARISH REC DISTRICT 3
SAINT TAMMANY FIRE DISTRICT 4, LA
SALEM MASS TRANSIT DISTRICT
SEWERAGE AND WATER BOARD OF NEW ORLEANS, LA
SOUTH LAFOURCHE LEVEE DISTRICT, LA
TRI-COUNTY METROPOLITAN TRANSPORTATION DISTRICT OF OREGON
TUALATIN HILLS PARK & RECREATION DISTRICT
TUALATIN VALLEY FIRE & RESCUE
TUALATIN VALLEY WATER DISTRICT
WILLAMALANE PARK AND RECREATION DISTRICT
WILLAMETTE HUMANE SOCIETY

**K-12 INCLUDING BUT NOT LIMITED TO:**

ACADIA PARISH SCHOOL BOARD
BEAVERTON SCHOOL DISTRICT
BEND-LA PINE SCHOOL DISTRICT
BOGALUSA HIGH SCHOOL, LA
BOSSIER PARISH SCHOOL BOARD
BROOKING HARBOR SCHOOL DISTRICT
CADDO PARISH SCHOOL DISTRICT
CALCASIEU PARISH SCHOOL DISTRICT
CANBY SCHOOL DISTRICT
CANYONVILLE CHRISTIAN ACADEMY
CASCADE SCHOOL DISTRICT
CASCADES ACADEMY OF CENTRAL OREGON
CENTENNIAL SCHOOL DISTRICT
CENTRAL CATHOLIC HIGH SCHOOL
CENTRAL POINT SCHOOL DISTRICT NO.6
CENTRAL SCHOOL DISTRICT 13J
COOS BAY SCHOOL DISTRICT NO.9
CORVALLIS SCHOOL DISTRICT 509J
COUNTY OF YAMHILL SCHOOL DISTRICT 29
CULVER SCHOOL DISTRICT
DALLAS SCHOOL DISTRICT NO.2
DAVID DOUGLAS SCHOOL DISTRICT
DAYTON SCHOOL DISTRICT NO.8
DE LA SALLE N CATHOLIC HS
DESCHUTES COUNTY SCHOOL DISTRICT NO.6
DOUGLAS EDUCATIONAL DISTRICT SERVICE
DUFUR SCHOOL DISTRICT NO.29
EAST BATON ROUGE PARISH SCHOOL DISTRICT
ESTACADA SCHOOL DISTRICT NO.10B
FOREST GROVE SCHOOL DISTRICT
GEORGE MIDDLE SCHOOL
GLADSTONE SCHOOL DISTRICT
GRANTS PASS SCHOOL DISTRICT 7
GREATER ALBANY PUBLIC SCHOOL DISTRICT
GRESHAM BARLOW JOINT SCHOOL DISTRICT
HEAD START OF LANE COUNTY
HIGH DESERT EDUCATION SERVICE DISTRICT
HILLSBORO SCHOOL DISTRICT
HOOD RIVER COUNTY SCHOOL DISTRICT
JACKSON CO SCHOOL DIST NO.9
JEFFERSON COUNTY SCHOOL DISTRICT 509-J
JEFFERSON PARISH SCHOOL DISTRICT
JEFFERSON SCHOOL DISTRICT
JUNCTION CITY SCHOOLS, OR
KLAMATH COUNTY SCHOOL DISTRICT
KLAMATH FALLS CITY SCHOOLS
LAFAYETTE PARISH SCHOOL DISTRICT
LAKE OSWEGO SCHOOL DISTRICT 7J
LANE COUNTY SCHOOL DISTRICT 4J
LINCOLN COUNTY SCHOOL DISTRICT
LINN CO. SCHOOL DIST. 95C
LIVINGSTON PARISH SCHOOL DISTRICT
LOST RIVER JR/SR HIGH SCHOOL
LOWELL SCHOOL DISTRICT NO.71
MARION COUNTY SCHOOL DISTRICT
MARION COUNTY SCHOOL DISTRICT 103
MARIST HIGH SCHOOL, OR
MCMINNVILLE SCHOOL DISTRICT NOAO
MEDFORD SCHOOL DISTRICT 549C
MITCH CHARTER SCHOOL
MONROE SCHOOL DISTRICT NO.1J
MORROW COUNTY SCHOOL DIST, OR
MULTNOMAH EDUCATION SERVICE DISTRICT
MULTISENSORY LEARNING ACADEMY

MYRTLE PINT SCHOOL DISTRICT 41
NEAH-KAH-NIE DISTRICT NO.56
NEWBERG PUBLIC SCHOOLS
NESTUCCA VALLEY SCHOOL DISTRICT NO.101
NOBEL LEARNING COMMUNITIES
NORTH BEND SCHOOL DISTRICT 13
NORTH CLACKAMAS SCHOOL DISTRICT
NORTH DOUGLAS SCHOOL DISTRICT
NORTH WASCO CITY SCHOOL DISTRICT 21
NORTHWEST REGIONAL EDUCATION SERVICE DISTRICT
ONTARIO MIDDLE SCHOOL
OREGON TRAIL SCHOOL DISTRICT NOA6
ORLEANS PARISH SCHOOL DISTRICT
PHOENIX-TALENT SCHOOL DISTRICT NOA
PLEASANT HILL SCHOOL DISTRICT
PORTLAND JEWISH ACADEMY
PORTLAND PUBLIC SCHOOLS
RAPIDES PARISH SCHOOL DISTRICT
REDMOND SCHOOL DISTRICT
REYNOLDS SCHOOL DISTRICT
ROGUE RIVER SCHOOL DISTRICT
ROSEBURG PUBLIC SCHOOLS
SCAPPOOSE SCHOOL DISTRICT 1J
SAINT TAMMANY PARISH SCHOOL BOARD, LA
SEASIDE SCHOOL DISTRICT 10
SHERWOOD SCHOOL DISTRICT 88J
SILVER FALLS SCHOOL DISTRICT 4J
SOUTH LANE SCHOOL DISTRICT 45J3
SOUTHERN OREGON EDUCATION SERVICE DISTRICT
SPRINGFIELD PUBLIC SCHOOLS
SUTHERLIN SCHOOL DISTRICT
SWEET HOME SCHOOL DISTRICT NO.55
TERREBONNE PARISH SCHOOL DISTRICT
THE CATLIN GABEL SCHOOL
TIGARD-TUALATIN SCHOOL DISTRICT
UMATILLA MORROW ESD
WEST LINN WILSONVILLE SCHOOL DISTRICT
WILLAMETTE EDUCATION SERVICE DISTRICT
WOODBURN SCHOOL DISTRICT
YONCALLA SCHOOL DISTRICT
ACADEMY FOR MATH ENGINEERING & SCIENCE (AMES), UT
ALIANZA ACADEMY, UT
ALPINE DISTRICT, UT
AMERICAN LEADERSHIP ACADEMY, UT
AMERICAN PREPARATORY ACADEMY, UT
BAER CANYON HIGH SCHOOL FOR SPORTS & MEDICAL SCIENCES, UT
BEAR RIVER CHARTER SCHOOL, UT
BEAVER SCHOOL DISTRICT, UT
BEEHIVE SCIENCE & TECHNOLOGY ACADEMY (BSTA), UT
BOX ELDER SCHOOL DISTRICT, UT
CBA CENTER, UT
CACHE SCHOOL DISTRICT, UT
CANYON RIM ACADEMY, UT
CANYONS DISTRICT, UT
CARBON SCHOOL DISTRICT, UT
CHANNING HALL, UT
CHARTER SCHOOL LEWIS ACADEMY, UT
CITY ACADEMY, UT
DAGGETT SCHOOL DISTRICT, UT
DAVINCI ACADEMY, UT
DAVIS DISTRICT, UT
DUAL IMMERSION ACADEMY, UT
DUCHESNE SCHOOL DISTRICT, UT
EARLY LIGHT ACADEMY AT DAYBREAK, UT
EAST HOLLYWOOD HIGH, UT
EDITH BOWEN LABORATORY SCHOOL, UT
EMERSON ALCOTT ACADEMY, UT
EMERY SCHOOL DISTRICT, UT
ENTHEOS ACADEMY, UT
EXCELSIOR ACADEMY, UT
FAST FORWARD HIGH, UT
FREEDOM ACADEMY, UT
GARFIELD SCHOOL DISTRICT, UT
GATEWAY PREPARATORY ACADEMY, UT
GEORGE WASHINGTON ACADEMY, UT
GOOD FOUNDATION ACADEMY, UT
GRAND SCHOOL DISTRICT, UT
GRANITE DISTRICT, UT
GUADALUPE SCHOOL, UT
HAWTHORN ACADEMY, UT
INTECH COLLEGIATE HIGH SCHOOL, UT
IRON SCHOOL DISTRICT, UT
ITINERIS EARLY COLLEGE HIGH, UT
JOHN HANCOCK CHARTER SCHOOL, UT
JORDAN DISTRICT, UT
JUAB SCHOOL DISTRICT, UT
KANE SCHOOL DISTRICT, UT
KARL G MAESER PREPARATORY ACADEMY, UT
LAKEVIEW ACADEMY, UT
LEGACY PREPARATORY ACADEMY, UT
LIBERTY ACADEMY, UT
LINCOLN ACADEMY, UT
LOGAN SCHOOL DISTRICT, UT
MARIA MONTESSORI ACADEMY, UT
MERIT COLLEGE PREPARATORY ACADEMY, UT
MILLARD SCHOOL DISTRICT, UT
MOAB CHARTER SCHOOL, UT
MONTICELLO ACADEMY, UT
MORGAN SCHOOL DISTRICT, UT
MOUNTAINVILLE ACADEMY, UT
MURRAY SCHOOL DISTRICT, UT
NAVIGATOR POINTE ACADEMY, UT
NEBO SCHOOL DISTRICT, UT
NO UT ACAD FOR MATH ENGINEERING & SCIENCE (NUAMES), UT

NOAH WEBSTER ACADEMY, UT
NORTH DAVIS PREPARATORY ACADEMY, UT
NORTH SANPETE SCHOOL DISTRICT, UT
NORTH STAR ACADEMY, UT
NORTH SUMMIT SCHOOL DISTRICT, UT
ODYSSEY CHARTER SCHOOL, UT
OGDEN PREPARATORY ACADEMY, UT
OGDEN SCHOOL DISTRICT, UT
OPEN CLASSROOM, UT
OPEN HIGH SCHOOL OF UTAH, UT
OQUIRRH MOUNTAIN CHARTER SCHOOL, UT
PARADIGM HIGH SCHOOL, UT
PARK CITY SCHOOL DISTRICT, UT
PINNACLE CANYON ACADEMY, UT
PIUTE SCHOOL DISTRICT, UT
PROVIDENCE HALL, UT
PROVO SCHOOL DISTRICT, UT
QUAIL RUN PRIMARY SCHOOL, UT
QUEST ACADEMY, UT
RANCHES ACADEMY, UT
REAGAN ACADEMY, UT
RENAISSANCE ACADEMY, UT
RICH SCHOOL DISTRICT, UT
ROCKWELL CHARTER HIGH SCHOOL, UT
SALT LAKE ARTS ACADEMY, UT
SALT LAKE CENTER FOR SCIENCE EDUCATION, UT
SALT LAKE SCHOOL DISTRICT, UT
SALT LAKE SCHOOL FOR THE PERFORMING ARTS, UT
SAN JUAN SCHOOL DISTRICT, UT
SEVIER SCHOOL DISTRICT, UT
SOLDIER HOLLOW CHARTER SCHOOL, UT
SOUTH SANPETE SCHOOL DISTRICT, UT
SOUTH SUMMIT SCHOOL DISTRICT, UT
SPECTRUM ACADEMY, UT
SUCCESS ACADEMY, UT
SUCCESS SCHOOL, UT
SUMMIT ACADEMY, UT
SUMMIT ACADEMY HIGH SCHOOL, UT
SYRACUSE ARTS ACADEMY, UT
THOMAS EDISON - NORTH, UT
TIMPANOGOS ACADEMY, UT
TINTIC SCHOOL DISTRICT, UT
TOOELE SCHOOL DISTRICT, UT
TUACAHN HIGH SCHOOL FOR THE PERFORMING ARTS, UT
UINTAH RIVER HIGH, UT
UINTAH SCHOOL DISTRICT, UT
UTAH CONNECTIONS ACADEMY, UT
UTAH COUNTY ACADEMY OF SCIENCE, UT
UTAH ELECTRONIC HIGH SCHOOL, UT
UTAH SCHOOLS FOR DEAF & BLIND, UT
UTAH STATE OFFICE OF EDUCATION, UT
UTAH VIRTUAL ACADEMY, UT
VENTURE ACADEMY, UT
VISTA AT ENTRADA SCHOOL OF PERFORMING ARTS AND TECHNOLOGY, UT
WALDEN SCHOOL OF LIBERAL ARTS, UT
WASATCH PEAK ACADEMY, UT
WASATCH SCHOOL DISTRICT, UT
WASHINGTON SCHOOL DISTRICT, UT
WAYNE SCHOOL DISTRICT, UT
WEBER SCHOOL DISTRICT, UT
WEILENMANN SCHOOL OF DISCOVERY, UT

**HIGHER EDUCATION**

ARGOSY UNIVERSITY
BATON ROUGE COMMUNITY COLLEGE, LA
BIRTHINGWAY COLLEGE OF MIDWIFERY
BLUE MOUNTAIN COMMUNITY COLLEGE
BRIGHAM YOUNG UNIVERSITY - HAWAII
CENTRAL OREGON COMMUNITY COLLEGE
CENTENARY COLLEGE OF LOUISIANA
CHEMEKETA COMMUNITY COLLEGE
CLACKAMAS COMMUNITY COLLEGE
COLLEGE OF THE MARSHALL ISLANDS
COLUMBIA GORGE COMMUNITY COLLEGE
CONCORDIA UNIVERSITY
GEORGE FOX UNIVERSITY
KLAMATH COMMUNITY COLLEGE DISTRICT
LANE COMMUNITY COLLEGE
LEWIS AND CLARK COLLEGE
LINFIELD COLLEGE
LINN-BENTON COMMUNITY COLLEGE
LOUISIANA COLLEGE, LA
LOUISIANA STATE UNIVERSITY
LOUISIANA STATE UNIVERSITY HEALTH SERVICES
MARYLHURST UNIVERSITY
MT. HOOD COMMUNITY COLLEGE
MULTNOMAH BIBLE COLLEGE
NATIONAL COLLEGE OF NATURAL MEDICINE
NORTHWEST CHRISTIAN COLLEGE
OREGON HEALTH AND SCIENCE UNIVERSITY
OREGON INSTITUTE OF TECHNOLOGY
OREGON STATE UNIVERSITY
OREGON UNIVERSITY SYSTEM
PACIFIC UNIVERSITY
PIONEER PACIFIC COLLEGE
PORTLAND COMMUNITY COLLEGE
PORTLAND STATE UNIVERSITY
REED COLLEGE
RESEARCH CORPORATION OF THE UNIVERSITY OF HAWAII
ROGUE COMMUNITY COLLEGE

SOUTHEASTERN LOUISIANA UNIVERSITY
SOUTHERN OREGON UNIVERSITY (OREGON UNIVERSITY SYSTEM)
SOUTHWESTERN OREGON COMMUNITY COLLEGE
TULANE UNIVERSITY
TILLAMOOK BAY COMMUNITY COLLEGE
UMPQUA COMMUNITY COLLEGE
UNIVERSITY OF HAWAII BOARD OF REGENTS
UNIVERSITY OF HAWAII-HONOLULU COMMUNITY COLLEGE
UNIVERSITY OF OREGON-GRADUATE SCHOOL
UNIVERSITY OF PORTLAND
UNIVERSITY OF NEW ORLEANS
WESTERN OREGON UNIVERSITY
WESTERN STATES CHIROPRACTIC COLLEGE
WILLAMETTE UNIVERSITY
XAVIER UNIVERSITY
UTAH SYSTEM OF HIGHER EDUCATION, UT
UNIVERSITY OF UTAH, UT
UTAH STATE UNIVERSITY, UT
WEBER STATE UNIVERSITY, UT
SOUTHERN UTAH UNIVERSITY, UT
SNOW COLLEGE, UT
DIXIE STATE COLLEGE, UT
COLLEGE OF EASTERN UTAH, UT
UTAH VALLEY UNIVERSITY, UT
SALT LAKE COMMUNITY COLLEGE, UT
UTAH COLLEGE OF APPLIED TECHNOLOGY, UT

**STATE AGENCIES**

ADMIN. SERVICES OFFICE
BOARD OF MEDICAL EXAMINERS
HAWAII CHILD SUPPORT ENFORCEMENT AGENCY
HAWAII DEPARTMENT OF TRANSPORTATION
HAWAII HEALTH SYSTEMS CORPORATION
OFFICE OF MEDICAL ASSISTANCE PROGRAMS
OFFICE OF THE STATE TREASURER
OREGON BOARD OF ARCHITECTS
OREGON CHILD DEVELOPMENT COALITION
OREGON DEPARTMENT OF EDUCATION
OREGON DEPARTMENT OF FORESTRY
OREGON DEPT OF TRANSPORTATION
OREGON DEPT. OF EDUCATION
OREGON LOTTERY
OREGON OFFICE OF ENERGY
OREGON STATE BOARD OF NURSING
OREGON STATE DEPT OF CORRECTIONS
OREGON STATE POLICE
OREGON TOURISM COMMISSION
OREGON TRAVEL INFORMATION COUNCIL
SANTIAM CANYON COMMUNICATION CENTER
SEIU LOCAL 503, OPEU
SOH- JUDICIARY CONTRACTS AND PURCH
STATE DEPARTMENT OF DEFENSE, STATE OF HAWAII
STATE OF HAWAII
STATE OF HAWAII, DEPT. OF EDUCATION
STATE OF LOUISIANA
STATE OF LOUISIANA DEPT. OF EDUCATION
STATE OF LOUISIANA, 26$^{TH}$ JUDICIAL DISTRICT ATTORNEY
STATE OF UTAH

# Equalis Group Contract Information Sheet

**Contract Information**

| | |
|---|---|
| Awarded Vendor: | S-Works Construction Corp. |
| Contract Number: | R10-1166D |
| Effective Date: | July 1, 2024 |
| Initial Term Expiration Date: | June 30, 2027 |
| Renewable Through: | June 30, 2029 |

Please note: Any renewal letters issued will be posted publicly on the vendor's landing page at equalisgroup.org.

**RFP Process Information**

| | |
|---|---|
| RFP Number: | RFP R10-1166 |
| RFP Title: | Job Order Contracting (JOC) |
| Dates Advertised: | March 28 & April 4, 2024 |
| # of Vendors that Requested RFP: | 72 |
| Questions Due: | April 18, 2023 |
| Public Bid Opening Date and Time: | April 26, 2024, 2:00 pm CT # |
| of Responses Submitted: | 14 |
| Number of Awarded Vendors: | 5 |
| Date of Board Approval: | June 19, 2024 |

**Evaluation Criteria, as Set Forth in the RFP**

| | |
|---|---|
| Products and Pricing | 30 pts |
| Performance Capability | 25 pts |
| Qualifications and Experience | 25 pts |
| MWBE Status/Programs | 10 pts |
| Commitment to Members | 10 pts |

**Justification for Award to Multiple Respondents**

1) Region 10 ESC stated clearly in the RFP that multiple vendors could be awarded if multiple awards were determined to be in the best interest of Region 10 and EdTech members.
2) The evaluation committee determined that multiple awards were necessary to cover as much geographical area as possible for the national Equalis Group membership while limiting awards to only the number of awardees deemed to be competitive and advantageous for the membership.

Any information designated by the vendor as proprietary has been redacted from the contract document that is posted publicly. For any questions regarding this process or this contract, please contact Clint Pechacek, Purchasing Consultant, at clint.pechacek@region10.org, or 972-348-1184.

# SECTION THREE: PART A – VENDOR CONTRACT AND GENERAL TERMS AND CONDITIONS

## VENDOR CONTRACT AND SIGNATURE FORM

*This Vendor Contract and Signature Form ("Contract") is made as of July 1, 2024, by and between* S-Works Construction Corp. *("Vendor") and Region 10 Education Service Center ("Region 10 ESC") for the purchase of Job Order Contracting ("the products and services").*

RECITALS

WHEREAS, both parties agree and understand that the following pages will constitute the contract between the successful vendor(s) and Region 10 ESC, having its principal place of business at ***Education Service Center, Region 10, 400 E Spring Valley Rd, Richardson, TX 75081***

WHEREAS, Vendor agrees to include, in writing, any required exceptions or deviations from these terms, conditions, and specifications; and it is further understood that if agreed to by Region 10 ESC, said exceptions or deviations will be incorporated into the final contract "Vendor Contract."

WHEREAS, this contract consists of the provisions set forth below, including provisions of all attachments referenced herein. In the event of a conflict between the provisions set forth below and those contained in any attachment, the provisions set forth below shall control.

WHEREAS, the Vendor Contract will provide that any state, county, special district, local government, school district, private K-12 school, technical or vocational school, higher education institution (including community colleges, colleges and universities, both public and private), other government agencies or non-profit organization may purchase products and services at prices indicated in the Vendor Contract upon registering and becoming a Member with Region 10 ESC; and it being further understood that Region 10 ESC shall act as the Lead Public Agency with respect to all such purchase agreements. This process may be referred to as "piggybacking", "cooperative purchasing", "joint powers", or other terminology depending on the specific state or agency location.

WHEREAS, Equalis Group has the administrative and legal capacity to administer purchases on behalf of Region 10 ESC under the Vendor Contract with participating public agencies and entities, as permitted by applicable law.

## 1. ARTICLE 1 – GENERAL TERMS AND CONDITIONS

1.1 Equalis Group shall be afforded all of the rights, privileges and indemnifications afforded to Region 10 ESC under the Vendor Contract, and such rights, privileges and indemnifications shall accrue and apply with equal effect to Equalis Group, including, without limitation, Vendor's obligation to provide insurance and other indemnifications to Lead Public Agency.

1.2 Awarded vendor shall perform all duties, responsibilities and obligations, set forth in this agreement, and required under the Vendor Contract.

1.3 Equalis Group shall perform its duties, responsibilities and obligations as administrator of purchases, set forth in this agreement, and required under the Vendor Contract.

1.4 **Customer Support**: The vendor shall provide timely and accurate technical advice and sales support to Region 10 ESC staff, Equalis Group staff and participating agencies. The vendor shall respond to such requests within one (1) working day after receipt of the request.

## 2. ARTICLE 2 – ANTICIPATED TERM OF AGREEMENT

2.1 **Term:** The term of the Contract shall commence upon award and shall remain in effect for a period of two (2) years, unless terminated, canceled or extended as otherwise provided herein. The Contractor agrees that Region 10 ESC shall have the right, at its sole option, to renew the Contract for three (3) additional one-year periods or portions thereof. In the event that Region 10 ESC exercises such rights, all terms, conditions and provisions of the original Contract shall remain the same and apply during the renewal period with the possible exception of price and minor scope additions and/or deletions.

2.2 **Automatic Renewal:** Renewal will take place automatically for one (1) year unless Region 10 ESC gives written notice to the awarded supplier at least ninety (90) days prior to the expiration.

## 3. ARTICLE 3 – REPRESENTATIONS AND COVENANTS

3.1 **Scope**: This contract is based on the need to provide the economic benefits of volume purchasing and reduction in administrative costs through cooperative purchasing to schools and other Members.

3.2 **Compliance**: Cooperative Purchasing Agreements between Equalis Group and its Members have been established under state procurement law.

3.3 **Vendor's promise**: Vendor agrees all prices, terms, warranties, and benefits granted by Vendor to Members through this contract are comparable to or better than the equivalent terms offered by Vendor to any present customer meeting the same qualifications or requirements.

## 4. ARTICLE 4 – FORMATION OF CONTRACT

4.1 **Vendor contract documents**: Region 10 ESC will review proposed Vendor contract documents. Vendor's contract document shall not become part of Region 10 ESC's contract with vendor unless and until an authorized representative of Region 10 ESC reviews and approves it.

4.2 **Form of contract**: The form of contract for this solicitation shall be the Request for Proposal, the awarded proposal(s) to the lowest responsible respondent(s), and properly issued and reviewed purchase orders referencing the requirements of the Request for Proposal. If a vendor submitting a proposal requires Region 10 ESC and/or Member to sign an additional agreement, a copy of the proposed agreement must be included with the proposal.

4.3 **Entire Agreement (Parol evidence)**: The contract, as specified above, represents the final written expression of agreement. All agreements are contained herein and no other agreements or representations that materially alter it are acceptable.

4.4 **Assignment of Contract**: No assignment of contract may be made without the prior written approval of Region 10 ESC. Purchase orders and payment can only be made to awarded vendor unless otherwise approved by Region 10 ESC. Awarded vendor is required to notify Region 10 ESC when any material change in operations is made that may adversely affect Members (i.e. awarded vendor bankruptcy, change of ownership, merger, etc.).

4.5 **Contract Alterations**: No alterations to the terms of this contract shall be valid or binding unless authorized and signed with a "wet signature" by a Region 10 ESC staff member.

4.6 **Order of precedence**: In the event of a conflict in the provisions of the contract as accepted by Region 10 ESC, the following order of precedence shall prevail:

- General terms and conditions
- Specifications and scope of work
- Attachments and exhibits
- Documents referenced or included in the solicitation

4.7 **Supplemental Agreements**: The entity participating in the Region 10 ESC contract and awarded vendor may enter into a separate supplemental agreement to further define the level of service requirements over and above the minimum defined in this contract i.e. invoice requirements, ordering requirements, specialized delivery, etc. Any supplemental agreement developed as a result of this contract is exclusively between the participating entity and awarded vendor. Neither Region 10 ESC, Equalis Group, its agents, Members and employees shall be made party to any claim for breach of such agreement.

## 5. ARTICLE 5 – TERMINATION OF CONTRACT

5.1 **Cancellation for cause**: If, for any reason, the Vendor fails to fulfill its obligation in a timely manner, or if the vendor violates any of the covenants, agreements, or stipulations of this contract, Region 10 ESC reserves the right to terminate the contract immediately and pursue all other applicable remedies afforded by law. Such termination shall be effective by delivery of notice, to the vendor, specifying the effective date of termination. In such event, participating Member shall retain sole ownership of all data or intellectual property provided to vendor for the performance of services, as well as any material, reports, or data which the participating Member has already paid the vendor for. Vendor shall retain sole ownership of its own intellectual property and may reclaim or otherwise remove access to any material the participating Member has not paid for.. If such event does occur, then vendor will be entitled to receive just and equitable compensation for the satisfactory work completed.

5.2 **Delivery/Service failures**: Region 10 ESC may issue a written deficiency notice to contractor for acting or failing to act in any of the following:

**i**. Providing material that does not meet the specifications of the contract;
**ii.** Providing work and/or material that was not awarded under the contract;
**iii.** Failing to adequately perform the services set forth in the scope of work and specifications;
i**v.** Failing to complete required work or furnish required materials within a reasonable amount of time;
**v.** Failing to make progress in performance of the contract and/or giving Region 10 ESC reason to believe that contractor will not or cannot perform the requirements of the contract; and/or
**vi.** Performing work or providing services under the contract prior to receiving a purchase order for such work.

Upon receipt of a written deficiency notice, contractor shall have ten (10) days to provide a satisfactory response to Region 10 ESC. Failure to adequately address all issues of concern may result in contract cancellation. Failure to deliver goods or services within the time specified or within a reasonable time period as interpreted by the purchasing agent, or failure to make replacements or corrections of rejected articles/services when so requested shall constitute grounds for the contract to be terminated. In the event that the participating Member must purchase in an open market, contractor agrees to reimburse the participating Member, within a reasonable time period, for all expenses incurred.

5.3 **Force Majeure**: If by reason of Force Majeure, either party hereto shall be rendered unable wholly or in part to carry out its obligations under this Agreement then such party shall give notice and full particulars of Force Majeure in writing to the other party within a reasonable time after occurrence of the event or cause relied upon, and the obligation of the party giving such notice, so far as it is affected by such Force Majeure, shall be suspended during the continuance of the inability then claimed, except as hereinafter provided, but for no longer period, and such party shall endeavor to remove or overcome such inability with all reasonable dispatch.

The term Force Majeure as employed herein, shall mean acts of God, strikes, lockouts, or other industrial disturbances, act of public enemy, orders of any kind of government of the United States or the State of Texas or any civil or military authority; insurrections; riots; epidemics; landslides; lighting; earthquake; fires; hurricanes; storms; floods; washouts; droughts; arrests; restraint of government and people; civil disturbances; explosions, breakage or accidents to machinery, pipelines or canals, or other causes not reasonably within the control of the party claiming such inability. It is understood and agreed that the settlement of strikes and lockouts shall be entirely within the discretion of the party having the difficulty, and that the above requirement that any Force Majeure shall be remedied with all reasonable dispatch shall not require the settlement of strikes and lockouts by acceding to the demands of the opposing party or parties when such settlement is unfavorable in the judgment of the party having the difficulty

5.4 **Cancellation for convenience**: Either party may cancel this contract in whole or in part by providing written notice. The cancellation will take effect 90 business days after the other party receives the notice of cancellation. After the 90th business day all work will cease following completion of final purchase order. Region 10 ESC reserves the right to request additional items not already on contract at any time.

## 6. ARTICLE 6 – LICENSES

6.1 **Duty to keep current license:** Vendor shall maintain in current status all federal, state and local licenses, bonds and permits required for the operation of the business conducted by vendor. Vendor shall remain fully informed of and in compliance with all ordinances and regulations pertaining to the lawful provision of services under the contract. Region 10 ESC reserves the right to stop work and/or cancel the contract of any vendor whose license(s) expire, lapse, are suspended or terminated.

6.2 **Suspension or Debarment**: Vendor shall provide a letter in the proposal notifying Region 10 ESC of any debarment, suspension or other lawful action taken against them by any federal, state, or local government within the last five (5) years that precludes Vendor or its employees from participating in any public procurement activity. The letter shall state the duration of the suspension or action taken, the relevant circumstances and the name of the agency imposing the suspension. Failure to supply or disclose this information may be grounds for cancellation of contract.

6.3 **Survival Clause:** All applicable software license agreements, warranties or service agreements that were entered into between Vendor and Customer/participating Member under the terms and conditions of the Contract shall survive the expiration or termination of the Contract. All Purchase Orders issued and accepted by Order Fulfiller shall survive expiration or termination of the Contract.

## 7. ARTICLE 7 – DELIVERY PROVISIONS

7.1 **Delivery**: Vendor shall deliver physical materials purchased on this contract to the participating Member issuing a Purchase Order. Conforming product shall be shipped within the timeframe agreed upon by the participating Member. If delivery is not or cannot be made within the time

specified by the Purchase Order the vendor must receive authorization from the participating Member for the delayed delivery, at which time the participating Member may cancel the order if estimated shipping time is not acceptable.

7.2 **Inspection & Acceptance:** If defective or incorrect material is delivered, participating Member may make the determination to return the material to the vendor at no cost to the participating Member. The vendor agrees to pay all shipping costs for the return shipment. Vendor shall be responsible for arranging the return of the defective or incorrect material.

7.3 **Responsibility for supplies tendered:** Vendor shall be responsible for the materials or supplies covered by this contract until they are delivered to the designated delivery point.

7.4 **Shipping Instructions:** Each case, crate, barrel, package, etc, delivered under this contract must be plainly labeled, securely tagged, and delivered in the place and time designated by the participating Member in their Purchase Order or by other mutual agreement.

7.5 **Additional charges:** Unless bought on F.O.B. "shipping point" and Vendor prepays transportation, no delivery charges shall be added to invoices except when express delivery is authorized and substituted on orders for the method specified in the contract. In such cases, the difference between freight or mail and express charges may be added to the invoice.

7.6 **Buyer's delays:** Region 10 ESC will not be responsible for any late fees due the prime contractor by the participating Member. The prime contractor will negotiate with the participating Member for the recovery of damages related to expenses incurred by the vendor for a delay for which the Member is responsible, which is unreasonable, and which was not within the contemplation of the parties to the contract between the two parties.

## 8. ARTICLE 8 – BILLING AND REPORTING

8.1 **Payments**: The participating entity using the contract will make payments directly to the awarded vendor. Payment shall be made after satisfactory performance, in accordance with all provisions thereof, and upon receipt of a properly completed invoice.

8.2 **Tax Exempt Status**: Since this is a national contract, knowing the tax laws in each state is the sole responsibility of the Vendor.

8.3 **Progress payments:** Progress payments may be made by the participating agency to the contractor on the basis of a duly certified and approved estimate of the work performed during the preceding month, if both parties agree to such payment schedule. All progress payments must be invoiced to the participating member. It is the responsibility of the member to review and approve any estimates of work completed. If the member issues a written statement to the Respondent that the estimate of work is not approved and certified, the member may withhold an amount from the progress payment that the member reasonably expects to incur in correcting the deficiency set forth in the written finding, as permitted by applicable State law. In such cases, the Respondent agrees to hold member harmless for any deficiency payment.

The prime contractor must agree to pay any subcontractors or material vendors within seven (7) days of their receipt of the progress payment, unless otherwise agreed on in writing between the parties involved. The contractor shall pay Equalis Group progress payments in accordance with this paragraph.

At the time all bonds are in place, the prime contractor and the participating member will agree upon a schedule of payments based on identifiable milestones. Acceptance of final payment tis a waiver of all claims except unsettled claims previously made in writing.

8.4 **Performance and Payment Bonds** (in applicable states)**:** Upon execution of a contract between participating agency and prime contractor, performance and payment bonds shall be provided to the member as required by pertinent state law. The prime contractor agrees to notify the participating member in writing of this requirement before accepting any work orders. If the prime contractor fails to deliver any required performance or payment bonds, the contract with Regino 10 ESC may be terminated. The contractor may be asked to supply copies of performance and payment bonds to Region 10 ESC for administrative purposes.

An irrevocable payment bond in an amount equal to 100% of the price specified in the contract between the prime contractor and the participating member shall be executed by a surety company authorized to do business in the state of the member or in the ruling jurisdiction of the member. This bond will protect all persons supplying labor and material to the prime contractor for the performance of the work provided in the contract. Such bonds are taxable at the contractor's tax rate. An irrevocable performance bond in an amount equal to 100% of the price specified in the contract between the participating member and the prime contractor shall be executed by a surety company authorized to do business in the state of the member or the ruling jurisdiction of the member.

8.5 **Retention:** When fifty (50) percent of the work is completed, one half of the amount retained shall be paid to the prime contractor if the prime contractor requests payment and if the participating member is satisfied with the progress of the work. After the work is fifty (50) percent completed, no more than five percent of the amount of any subsequent progress payments shall be retained, unless the governing board of the participating member determines satisfactory progress is not being made, at which point ten percent retention shall be reinstated.

Ten (10) percent of all contract payments shall be retained by the participating member as insurance of proper performance of the prime contractor. Participating member shall deposit retained amounts into an interest-bearing account, if required by applicable law governing the participating member. Interest earned on the retained amounts shall be paid to the prime contractor upon completion of the project, or as otherwise required by applicable governing the participating member. Prime contractor agrees to identify the amount to be retained on invoices to participating member for each progress payment.

If the participating member and the prime contractor agree to a substitute security, the prime contractor must provide participating member with a signed and acknowledged waiver of any right or power of the obligor to set off any claim against the member.

## 9. ARTICLE 9 – PRICING

9.1 **Market competitive guarantee**: Vendor agrees to provide market competitive pricing, based on the value offered upon award, to Region 10 ESC and its participating public agencies throughout the duration of the contract.

9.2 **Price increase**: Should it become necessary or proper during the term of this contract to make any change in design or any alterations that will increase expense, Region 10 ESC must be notified immediately. Price increases must be approved by Region 10 ESC and no payment for additional materials or services, beyond the amount stipulated in the contract, shall be paid without prior approval. All price increases must be supported by manufacture documentation, or a formal cost justification letter.

Vendor must honor previous prices for thirty (30) days after approval and written notification from Region 10 ESC if requested.

It is Vendor's responsibility to keep all pricing up to date and on file with Region 10 ESC. All price changes must be provided to Region 10 ESC, using the same format as was accepted in the original contract.

9.3 **Additional Charges**: All deliveries shall be freight prepaid, F.O.B. destination and shall be included in all pricing offered unless otherwise clearly stated in writing.

9.4 **Price reduction and adjustment:** Price reduction may be offered at any time during contract. Special, time-limited reductions are permissible under the following conditions: 1) reduction is available to all Members equally; 2) reduction is for a specific time period, normally not less than thirty (30) days; and 3) original price is not exceeded after the time-limit. Vendor shall offer Region 10 ESC any published price reduction during the contract period.

9.5 **Prevailing Wage**: It shall be the responsibility of the Vendor to comply, when applicable, with the prevailing wage legislation in effect in the jurisdiction of the purchaser (Region 10 ESC or its Participating Members). It shall further be the responsibility of the Vendor to monitor the prevailing wage rates as established by the appropriate Department of Labor for any increase in rates during the term of this contract and adjust wage rates accordingly.

9.6 **Administrative Fees:** The Vendor agrees to pay administrative fees to Equalis Group based on the terms set in the Equalis Group Administration Agreement. All pricing submitted to Region 10 shall include the administrative fee to be remitted to Equalis Group by the awarded vendor.

9.7 **Price Calculation:** Cost plus a percentage as a primary mechanism to calculate pricing is not allowed. Pricing may either be in the form of line item pricing, defined as a specific individual price on a product or service, or a percentage discount from a verifiable catalog or price list. Other discounts or incentives may be offered.

## 10. ARTICLE 10 – PRICING AUDIT

10.1 **Audit rights:** Vendor shall, at Vendor's sole expense, maintain appropriate due diligence of all purchases made by Region 10 ESC and any participating entity that accesses this Agreement. Equalis Group and Region 10 ESC each reserve the right to audit the accounting for a period of three (3) years from the time such purchases are made. This audit right shall survive termination of this Agreement for a period of one (1) year from the effective date of termination. In the State of New Jersey, this audit right shall survive termination of this Agreement for a period of five (5) years from the date of final payment. Such records shall be made available to the New Jersey Office of the State Comptroller upon request. Region 10 ESC shall have the authority to conduct random audits of Vendor's pricing that is offered to eligible entities at Region 10 ESC's sole cost and expense. Notwithstanding the foregoing, in the event that Region 10 ESC is made aware of any pricing being offered to eligible agencies that is materially inconsistent with the pricing under this agreement, Region 10 ESC shall have the ability to conduct an extensive audit of Vendor's pricing at Vendor's sole cost and expense. Region 10 ESC may conduct the audit internally or may engage a third-party auditing firm. In the event of an audit, the requested materials shall be provided in the format and at the location designated by Region 10 ESC or Equalis Group.

## 11. ARTICLE 11 – PROPOSER PRODUCT LINE REQUIREMENTS

11.1 **Current products**: Proposals shall be for products and services in current production and marketed to the general public and education/government agencies at the time the proposal is submitted.

11.2 **Discontinued products**: If a product or model is discontinued, Vendor may substitute a new product or model if the replacement product meets or exceeds the specifications and performance of the discontinued model and if the discount is the same or greater than the discontinued model.

11.3 **New products/Services**: New products and/or services that meet the scope of work may be added to the contract. Pricing shall be equivalent to the percentage discount for other products. Vendor may replace or add product lines to an existing contract if the line is replacing or supplementing products on contract, is equal or superior to the original products offered, is discounted in a similar or to a greater degree, and if the products meet the requirements of the solicitation. No products and/or services may be added to avoid competitive procurement requirements. Region 10 ESC may require additions to be submitted with documentation from Participating Members demonstrating an interest in, or a potential requirement for, the new product or service. Region 10 ESC may reject any additions without cause.

11.4 **Options**: Optional equipment for products under contract may be added to the contract at the time they become available under the following conditions: 1) the option is priced at a discount similar to other options; 2) the option is an enhancement to the unit that improves performance or reliability.

11.5 **Product line**: Vendors with a published catalog may submit the entire catalog. Region 10 ESC reserves the right to select products within the catalog for award without having to award all contents. Region 10 ESC may reject any addition of equipment options without cause.

11.6 **Warranty conditions:** All supplies, equipment and services shall include manufacturer's minimum standard warranty and one (1) year labor warranty unless otherwise agreed to in writing.

11.7 **Buy American requirement:** Vendors may only use unmanufactured construction material mined or produced in the United States, as required by the Buy American Act. Where trade agreements apply, to the extent permitted by applicable law, then unmanufactured construction material mined or produced in a designated country may also be used. Vendors are required to check state specific requirements to ensure compliance with this requirement.

11.8 **Domestic preference:** Region 10 ESC prefers the purchase, acquisition, or use of goods, products, or materials produced in the United States.

## 12. ARTICLE 12 – SITE REQUIREMENTS

12.1 **Cleanup**: Vendor shall clean up and remove all debris and rubbish resulting from their work as required or directed by Member. Upon completion of the work, the premises shall be left in good repair and an orderly, neat, clean and unobstructed condition conducive to the Member's business purpose.

12.2 **Site Preparation**: Vendor shall not begin a project for which Participating Member has not prepared the site, unless Vendor does the preparation work at no cost, or until Participating Member includes the cost of site preparation in a purchase order to the contractor. Site preparation includes, but is not limited to moving furniture, moving equipment or obstructions to the work area, installation of wiring for networks or any other necessary pre-installation requirements.

12.3 **Registered sex offender restrictions**: For work to be performed at schools, Vendor agrees that no employee or employee of a subcontractor who has been adjudicated to be a registered sex offender will perform work at any time when students are or are reasonably expected to be present. Vendor agrees that a violation of this condition shall be considered a material breach and may result in the cancellation of the purchase order at the Participating Member's discretion. Vendor must identify any additional costs associated with compliance of this term. If no costs are specified, compliance with this term will be provided at no additional charge. Vendor is also responsible for ensuring that their employees or contractors who have direct contact with students are properly fingerprinted and background checked in accordance with local state law, if applicable.

12.4 **Safety measures**: Vendor shall take all reasonable precautions for the safety of employees on the worksite and shall erect and properly maintain all necessary safeguards for protection of workers and the public. Vendor shall post warning signs against all hazards created by its operation and work in progress. Proper precautions shall be taken pursuant to state law and standard practices to protect workers, general public and existing structures from injury or damage.

12.5 **Smoking/Tobacco**: Persons working under the contract shall adhere to local tobacco and smoking (including e-cigarettes/vaping) policies. Smoking will only be permitted in posted areas or off premises.

12.6 **Stored materials**: Upon prior written agreement between the vendor and Member, payment may be made for materials not incorporated in the work but delivered and suitably stored at the site or some other location, for installation at a later date. An inventory of the stored materials must be provided to Participating Member with the application for payment seeking compensation for stored materials. Such materials must be stored and protected in a secure location and be insured for their full value by the vendor against loss and damage. Vendor agrees to provide proof of coverage and/or addition of Participating Member as an additional insured upon Participating Member's request. Additionally, if stored offsite, the materials must also be clearly identified as property of buying Participating Member and be separated from other materials. Participating Member must be allowed reasonable opportunity to inspect and take inventory of stored materials, on or offsite, as necessary.

Until final acceptance by the Participating Member, it shall be the Vendor's responsibility to protect all materials and equipment. Vendor warrants and guarantees that title for all work, materials and equipment shall pass to the Member upon final acceptance.

12.7 **Maintenance Facilities and Support**: It is preferred that each contractor should have maintenance facilities and a support system available for servicing and repair of product and/or equipment. If a third party is to be used to provide maintenance and support to the participating Member, Vendor must notify Region 10 ESC of that third party information. All technicians, applicators, installers shall be fully certified, trained and licensed to perform said duties.

## 13. ARTICLE 13 – MISCELLANEOUS

13.1 **Funding Out Clause**: Any/all contracts exceeding one (1) year shall include a standard "funding out" clause. A contract for the acquisition, including lease, of real or personal property is a commitment of the entity's current revenue only, provided the contract contains either or both of the following provisions:

"Retains to the entity the continuing right to terminate the contract at the expiration of each budget period during the term of the contract and is conditioned on a best efforts attempt by the entity to obtain appropriate funds for payment of the contract in the subsequent fiscal year."

13.2 **Disclosures**: Vendor affirms that he/she has not given, offered to give, nor intends to give at any time hereafter any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor or service to a public servant in connection with this contract.

13.2.1 Vendor has a continuing duty to disclose a complete description of any and all relationships that might be considered a conflict of interest in doing business with Members in Equalis Group.

13.2.2 Vendor affirms that, to the best of his/her knowledge, the offer was arrived at independently, and was submitted without collusion with anyone to obtain information or gain any favoritism that would in any way limit competition or give an unfair advantage over other vendors in the award of this contract.

13.3 **Indemnity**: Vendor shall protect, indemnify, and hold harmless both Region 10 ESC and Equalis Group and its Members, administrators, employees and agents against all claims, damages, losses and expenses arising out of or resulting from the actions of Vendor, Vendor employees or Vendor subcontractors in the preparation of the solicitation and the later execution of the contract, including any supplemental agreements with Members. Any litigation involving either Region 10 ESC or Equalis Group, its administrators and employees and agents shall be in a court of competent jurisdiction in Dallas County, Texas. Texas law shall apply to any such suit, without giving effect to its choice of laws provisions. Any litigation involving Equalis Group participating Members shall be in the jurisdiction of the participating Member.

13.4 **Franchise Tax**: Vendor hereby certifies that he/she is not currently delinquent in the payment of any required franchise taxes, and shall remain current on any such franchise taxes throughout the term of this contract.

13.5 **Marketing**: Vendor agrees to allow Region 10 ESC and Equalis Group to use their name and logo within website, marketing materials and advertisement. Any use of the Region 10 ESC or Equalis Group name and logo or any form of publicity, inclusive of press releases, regarding this contract by Vendor must have prior approval from Region 10 ESC.

13.6 **Insurance**: Unless otherwise modified elsewhere in this document, prior to commencing services under this contract for a participating Member, contractor shall procure, provide and maintain during the life of this agreement comprehensive public liability insurance to include course of construction insurance and automobile liability, providing limits of not less than $1,000,000.00 per occurrence. The insurance form will be an "all risk" type of policy with standard exclusions. Coverage will include temporary structures, scaffolding, temporary office trailers, materials, and equipment. Contractor shall pay for the deductibles required by the insurance provided under this agreement.

13.6.1 Certificates of insurance shall be delivered to the Member prior to commencement of work. The insurance company shall be licensed to do business and write the appropriate lines of insurance in the applicable state in which work is being conducted. Vendor shall give the participating entity a minimum of ten (10) days' notice prior to any modifications or cancellation of policies. Vendor shall require all subcontractors performing any work to maintain coverage as specified.

13.6.2 Prior to commencing any work under this contract, any subcontractor shall also procure, provide, and maintain, at its own expense until final acceptance of the work performed, insurance coverage in a form acceptable to the prime contractor. All subcontractors shall provide worker's compensation insurance which waives all subrogation rights against the prime contractor and Member.

13.7 **Subcontracts/Sub Contractors**: If Vendor serves as prime contractor, it shall notify participating agency of any/all subcontract proposed to complete the work prior to commencing work on the project. The Vendor shall provide notification in a timely manner, allowing the participating agency sufficient time for requisite review. Participating agencies explicitly reserve the right to reject any proposed subcontractor. Pursuant to relevant legal provisions, participating public agencies retain the right to request verification of compliance and to confirm said compliance from any subcontractor engaged in activities under this Agreement. Any/all subcontracts selected by Vendor shall abide by the terms and conditions of this contract and the solicitation.

13.7.1 No subcontract relationships shall be entered into with a party not licensed to do business in the jurisdiction in which the work will be performed. Contractor must use subcontractors openly, include such arrangements in the proposal, and certify upon request that such use

complies with the rules associated with the procurement codes and statutes in the state in which the contractor is conducting business.

13.7.2 Contractor agrees to pay subcontractors in a timely manner. Failure to pay subcontractors for work faithfully performed and properly invoiced may result in suspension or termination of this contract. Prior to participating Member's release of final retained amounts, Contractor shall produce verified statements from all subcontractors and material suppliers that those entities have been paid in full amounts due and owing to them.

13.8 **Legal Obligations**: It is the Vendor's responsibility to be aware of and comply with all local, state, and federal laws governing the sale of products/services identified in this RFP and any awarded contract and shall comply with all while fulfilling the RFP. Applicable laws and regulations must be followed even if not specifically identified herein.

[Signatures follow on Signature Form]

**PROPOSAL FORM 20: GENERAL TERMS AND CONDITIONS ACCEPTANCE FORM**

*Signature on the Vendor Contract Signature form certifies complete acceptance of the General Terms and Conditions in this solicitation, except as noted below (additional pages may be attached, if necessary).*

**Check one of the following responses to the General Terms and Conditions:**

☒ We take no exceptions/deviations to the general terms and conditions

(*Note: If none are listed below, it is understood that no exceptions/deviations are taken.)*

☐ We take the following exceptions/deviations to the general terms and conditions. All exceptions/deviations must be clearly explained. Reference the corresponding general terms and conditions that you are taking exceptions/deviations to. Clearly state if you are adding additions terms and conditions to the general terms and conditions. Provide details on your exceptions/deviations below:

(*Note: Unacceptable exceptions shall remove your proposal from consideration for award. Region 10 ESC shall be the sole judge on the acceptance of exceptions/deviations and the decision shall be final.*)

**PROPOSAL FORM 23: VENDOR CONTRACT AND SIGNATURE FORM**

The undersigned hereby proposes and agrees to furnish goods and/or services in strict compliance with the terms, specifications and conditions at the prices proposed within response unless noted in writing. The undersigned further certifies that he/she is an officer of the company and has authority to negotiate and bind the company named below and has not prepared this proposal in collusion with any other Respondent and that the contents of this proposal as to prices, terms or conditions of said proposal have not been communicated by the undersigned nor by any employee or agent to any person engaged in this type of business prior to the official opening of this proposal.

**VENDORS MUST SUBMIT THIS FORM COMPLETED AND SIGNED WITH THEIR RESPONSE TO BE CONSIDERED**

| | |
|---|---|
| Company name | **S-Works Construction Corp.** |
| Address | **212 E. Market St.** |
| City/State/Zip | **Leesburg, VA 20176** |
| Telephone No. | **703-953-3733** |
| Fax No. | **703-955-7710** |
| Email address | **rruckman@sworksconstruction.com** |
| Printed name | **Richard Ruckman** |
| Position with company | **CEO & Co-Owner** |
| Authorized signature | |

**Term of contract** July 1, 2024 **to** June 30, 2026

Unless otherwise stated, all contracts are for a period of two (2) years with an option to renew annually for an additional three (3) years if agreed to by Region 10 ESC. Vendor shall honor all administrative fees for any sales made based on the contract whether renewed or not.

Dr. Jana Melsheimer
Jana Melsheimer (Jun 19, 2024 15:34 CDT)

Region 10 ESC Authorized Agent

Jun 19, 2024

Date

**Dr. Jana Melsheimer**

Print Name

**Equalis Group Contract Number** R10-1166D

Region 10 ESC
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Construction Corp.

# R10-1166 – Job Order Contracting (JOC)

**Submitted By**: S-Works Construction Corp.

**Due**: April 26th, 2024 @ 2:00PM CDT (3PM EST)

Construction Corporation

April 26th, 2024

Education Service Center, Region 10
400 E. Spring Valley Rd,
Richardson, TX 75081

**Re: S-Works Construction Corp. Response to R10-1166 Job Order Contracting**

S-Works Construction Corporation is pleased to present our response for the Education Service Center, Region 10's **RFP #R10-1166 Job Order Contracting.** The following Proposal Form Checklist outlines the contents of this response.

S-Works Construction Corp. is an independent, bonded, full-service general contractor and licensed Class A contractor. Under the leadership of Founder and President Joseph Salama and CEO Rich Ruckman, S-Works Construction offers an array of services to meet the time and cost constraints associated with any construction project. We are a certified Virginia SWaM contractor as a small, micro business, and we hold both the SLBE (formerly LDBE) certification and Maryland SBR certification. We are currently pursuing our 8(a) certification with the SBA, our Virginia DBE certification with SBSD, and our Maryland MBE certification through MDOT. We are a disabled owned business and have held the DOBE Disability IN certification.

Richard Ruckman, Co-Owner and CEO of S-Works Construction Corp. is the authorized representative of S-Works Construction empowered to sign this proposal and commit S-Works Construction to the representations and obligations contained in this response. We would like to thank the County of Spotsylvania for your consideration. Should you have any questions regarding this proposal, please contact Richard Ruckman at rruckman@sworksconstruction.com or 703-217-9651.

Sincerely,

Richard Ruckman
Co-Owner and Chief Executive Officer

# Proposal Form Checklist

## The following documents must be submitted with the Proposal

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**The below documents can be found in Section 2; Proposal Submission and Required Bid Forms and must be submitted with the proposal. Please note Proposal Form 1 is a separate attachment (attachment B)**.

**PROPOSAL PRICING:** Attachment B is provided separately in a Microsoft Excel file and is required to complete your price proposal.

- [X] **PROPOSAL FORM 1: ATTACHMENT B - PRICING**

### QUESTIONNAIRE & EVALUATION CRITERIA:

- [X] **PROPOSAL FORM 2: QUESTIONNAIRE & EVALUATION CRITERIA**

### OTHER REQUIRED PROPOSAL FORMS:

- [X] **PROPOSAL FORM 3: CERTIFICATIONS AND LICENSES**
- [X] **PROPOSAL FORM 4: CLEAN AIR AND WATER ACT**
- [X] **PROPOSAL FORM 5: DEBARMENT NOTICE**
- [X] **PROPOSAL FORM 6: LOBBYING CERTIFICATION**
- [X] **PROPOSAL FORM 7: CONTRACTOR CERTIFICATION REQUIREMENTS**
- [X] **PROPOSAL FORM 8: ANTITRUST CERTIFICATION STATEMENTS**
- [X] **PROPOSAL FROM 9: IMPLEMENTATION OF HOUSE BILL 1295**
- [X] **PROPOSAL FROM 10: BOYCOTT CERTIFICATION AND TERRORIST STATE CERTIFICATION**
- [X] **PROPOSAL FORM 11: RESIDENT CERTIFICATION**
- [X] **PROPOSAL FORM 12: FEDERAL FUNDS CERIFICATION FORM**
- [X] **PROPOSAL FORM 13: FEMA REQUIREMENTS**
- [X] **PROPOSAL FORM 14: ADDITIONAL ARIZONA CONTRACTOR REQUIREMENTS**
- [X] **PROPOSAL FORM 15: OWNERSHIP DISCLOSURE FORM (N.J.S. 52:25-24.2)**
- [X] **PROPOSAL FORM 16: NON-COLLUSION AFFIDAVIT**
- [X] **PROPOSAL FORM 17: AFFIRMATIVE ACTION AFFIDAVIT (P.L. 1975, C.127)**
- [X] **PROPOSAL FORM 18: C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM**
- [X] **PROPOSAL FORM 19: STOCKHOLDER DISCLOSURE CERTIFICATION**
- [X] **PROPOSAL FORM 20: GENERAL TERMS AND CONDITIONS ACCEPTANCE FORM**
- [X] **PROPOSAL FORM 21: EQUALIS GROUP ADMINISTRATION AGREEMENT**
- [X] **PROPOSAL FORM 22: OPEN RECORDS POLICY ACKNOWLEDGEMENT AND ACCEPTANCE**
- [X] **PROPOSAL FORM 23: VENDOR CONTRACT AND SIGNATURE FORM**

Please note: S-Works has altered this checklist to align with the attached proposal forms numbering and titles. This checklist is different from the checklist provided in the RFP starting at Proposal Form 13: FEMA Requirements

**PROPOSAL FORM 2: QUESTIONNAIRE & EVALUATION CRITERIA**

**Instructions:**
Respondents should incorporate their questionnaire responses directly into the green cells below. Failure to provide responses in this format may result in the proposal being deemed as non-responsive at the sole discretion of Region 10.

Respondents may incorporate additional documents as part of their response which may be utilized by Region 10 as part of the evaluation. Additional documents must be consolidated as part of this Section 2 at the end of your response. **Vendor responses are strictly limited to 100 total pages (not including Attachment B – Pricing Excel pricesheet).** Vendors who submit more than 30 additional pages may result in the proposal being deemed non-responsive at the sole discretion of Region 10.

Region 10 has associated the evaluation criteria with the question that most closely aligns with that respective evaluation criteria. Region 10 reserves the right at its sole discretion to base its evaluation and specific evaluation criteria on any part of the respondent's proposal.

| Evaluation Criteria | Question | Answer |
|---|---|---|
| **Basic Information** | | |
| Required information for notification of RFP results | *What is your company's official registered name?* | S-Works Construction Corp. |
| | *What is the mailing address of your company's headquarters?* | 212 E. Market St. Leesburg, VA 20176 |
| | *Who is the main contact for any questions and notifications concerning this RFP response, including notification of award? Provide name, title, email address, and phone number.* | Richard Ruckman, Chief Executive Officer. rruckman@sworksconstruction.com 703-217-9651 |
| **Products/Pricing (30 Points)** | | |
| Coverage of products and services | No answer is required. Region 10 will utilize your overall response and the products/services provided in Attachment B to make this determination | |
| Ability of offered products and services to meet the needs requested in the scope | No answer is required. Region 10 will utilize your overall response and the products/services provided in Attachment B to make this determination | |
| Pricing for all available products and services, including warranties if applicable | *Does pricing submitted include the required administrative fee?* | Yes |
| | *Do you offer any incentives for customers? If yes, please describe.* | S-Works offers line-item estimate discounts on large quantity scopes of work; for example with K-12 work we generally offer painting line discounts when multiple schools or buildings are being painted under one contract. |

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| Ability of Customers to verify that they received contract pricing | *Describe your process for verifying work orders and estimations with a customer, including any methodology used to minimize the use of micro estimating and change orders.* | Our scope and project deliverable quality control begins with our construction of a detailed SOW and drawing (as needed) of the clients project to ensure our full understanding, this document is provided to the client before our estimate to ensure we capture the full extent of the work and deliverable. This also limits changes later on, as the scope of work is set from the beginning, through a throughout understanding with the client. This process ensures all scope is encompassed prior to bid submission. |
| Payment methods | *Define your invoicing process and methods of payments you will accept. Please include the overall process for agencies to make payments* | S-Works is a small business who operates on a Net 30 payment system. Payments are submitted in draft form (pencil copy) prior to the end of the month for the clients review, and then submitted via the client's invoice process once approved. |
| Other factors relevant to this section as submitted by the Respondent | No answer is required. Region 10 will utilize your overall response and the products/services provided in Attachment B to make this determination | |
| **Performance Capability (25 Points)** | | |
| Job order contracting experience and capabilities | *Please provide a high-level overview of the job order contracting services being offered and how they address the scope being requested herein.* | S-Works has over (60) combined years of JOC experience with over (10) operations members directly experienced in every facet of Job Order Contracting. We have helped K-12, municipality and even federal clients to learn and grow their JOC capabilities. No project is too small or too big to handle, and we are capable of bidding, running and closing almost any work type through all of the CSI divisions offered through most standard price books. |
| | *Describe your company's past experience with Job Order Contracting estimating and include specific examples of other cooperatives and/or public agencies where you have performed these services.* | [redacted] |
| | *Outline your process for qualifying, selecting, and managing subcontractors. Specifically address how your firm ensures subcontractors comply with local, state, and federal requirements as well as industry standards.* | S-Works prides itself on the longstanding relationships we build with our sub-contracting partners, which have been with us since our founding. Always being open to growth; we are always open to recommendations, which we thoroughly vet via recommendations and industry supplier referrals. Each year both our new and existing partners go through a renewal process; whereby we inspect their insurance and safety records to ensure they continue to be a safe and effective choice for our clients. |
| | *Outline applicable innovative solutions or value-added services that differentiate your company from competitors.* | S-Works Construction prides ourself on being a small business capable of prioritizing and customizing the needs of all clients, while upholding a personal customer service experience. Our flexibility and proactive approach to construction has been advantageous to both clients and end users for several reasons, including but not limited to quick response times, involvement in projects from conceptualization to close-out, self-design assist efforts, and a positive working relationship between all parties. |
| | *List the number and location of offices or service centers for all states being proposed in solicitation. Additionally, if your company does not offer all products and services in all 50 states, please describe any geographical limitations on any product or service offered.* | S-Works has (2) primary office locations; Leesburg, VA and Orlando, Fl. Both offices are fully functional with staff available for all of our client's JOC needs. For projects outside of these states, we have multiple connections to local sub-contracting teams ready and available for client support as needed to support this JOC contract. |

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| | *Outline any value-added capabilities not already addressed.* | S-Works is able to self-preform many of the division 2 demo and 9 finish trades, allowing us to same time and money through direct buying materials and scheduling our own crews to preform the work. We are also a small business and with that have less overhead, allowing our pricing to be far more competitive than the standard industry. |
| Implementation and support plan | *Describe your company's implementation and training plan for new customers.* | S-Works provides an in-person presentation to all new and prospective clients, where we showcase our past performance and current capabilities. This is inclusive of a combination PowerPoint presentation, as well as a printed placemat with POC's and client references for the clients to reference. |
| | *Outline what ongoing communication and support is available to customers and key stakeholders.* | S-Works's team members are dedicated to customer service with all our clients, subcontractors, vendors, etc. We offer customer service support 24/7/365 days a year. S-Works Construction Customer Service Department is in operation Monday-Friday from 7:00 am – 4:00 pm. After hours we have dedicated team members that respond to calls. |
| | *Outline your organization's commitment to jobsite safety including any specific policies, practices, or initiatives.* | S-Works has implemented an OSHA approved safety plan; inclusive of toolbox talks, quarterly operations and communications meetings and site safety programs. These are tailored to each site's individual location and needs but is always inclusive of a job board with OSHA and state safety information as well as a listing of nearby medical facilities. |
| Project management capabilities | *Describe project management capabilities including scheduling, coordination, progress monitoring, and reporting processes.* | S-Works's staff is trained in P6, Microsoft Project and Excel allowing them to produce and update project schedules, including the production of baseline, monthly progress and 2 & 3 week look aheads. We tailor our project management to each client's individual needs, as determined in the initial project scope or specifications review. |
| | *Outline capabilities to provide comprehensive project documentation including submittals, change orders, and close-out documentation.* | S-Works utilizes both Procore & E-Builder to capture, store & distribute project related documentation. These programs allow client, A/E, subcontractors, and other project staff to see real time status reports on each document, as well allow these documents to be assigned for individual review. |
| | *Describe your quality control processes including inspections, testing, and quality assurance measures.* | S-Works implements a three phased approach to our quality control process; which starts with our pre-project review of all submitted equipment, material, and products. We then implement on-site review of the same materials when received on-site; to ensure the correct products are being installed. We then finish out our quality control process, by conducting on-site inspections to ensure these products, materials & equipment are installed to manufacturer specification. |
| | *Describe your organization's ability to handle multiple concurrent projects and how you allocate resources to ensure timely completion.* | S-Works prides itself on our agility and staff member's capabilities to manage multiple contracts and clients. With a focus on JOC style contracting, our team members are accustomed to managing multiple projects, in various stages. S-Works allocates work to its staff based on the client, to ensure a continuous POC for the life of the contract. We weekly check in with each staff member, to assess project load and move support resources around as their project load fluctuates. |
| Performance bonding | *Provide your company's performance bond plan as described in the scope herein.* | S-Works maintains a strong financial position and growing bonding capacity, allowing us to obtain performance bonds for projects of varying sizes and complexities. This ensures that we can support the requirements of public agency contracts under the JOC framework. |
| Customer service/problem resolution | *Describe your company's Customer Service Department (hours of operation, how you* | S-Works Construction employees remain available to clients via email and phone after hours to ensure all needs and emergencies are addressed swiftly. For emergency situations our CEO is directly available at 703 217-9651. |

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| | *resolve issues, number of service centers, etc.).* | |
| Financial condition of vendor | *Demonstrate your financial strength and stability with meaningful data. This could include, but is not limited to, such items as financial statements, SEC filings, credit & bond ratings, letters of credit, and detailed refence letters* | S-Works would be happy to provide this information upon request; after bid award. |
| | *What was your annual sales volume over last three (3) years?* | [redacted] |
| History of meeting products and services deadlines | *Outline the process timeline for product pickup, delivery and any other applicable capabilities not already addressed.* | S-Works has standardized its' bidding processes to align with standard JOC framework; ensuring a 2-week proposal delivery once all SOW has been confirmed. For emergency projects we are capable of quicker proposal delivery timelines based on the complexity of the project. Our project specific completion and close-out timelines are driven by material availability, and overall schedule production but is very transparent to ensure client satisfaction. |
| Other factors relevant to this section as submitted by the Respondent | *Describe the capacity of your company to provide management reports, i.e. consolidated billing by location, time and attendance reports, etc. for each eligible agency* | S-Works utilizes two systems for our EPR reporting, each capable of producing and supplying customer specific data. Our finance software creates, tracks and summarizes individual billings (usually AIA) as well as client receivable summaries. Our workforce ERP captures, stores and reports our resource use for each individual project, from both a single resource and multi resource report format. |
| | *Provide your safety record, safety rating, EMR and worker's compensation rate where available.* | At present, S-Works Construction Corporation does not yet qualify for an experience modification rating from the National Council on Compensation Insurance. Questions on this can be directed towards our CEO for additional information. For our workers compensation rate our Executive Supervisor rate is .72 cents per $100 of payroll, and our admin rate is .07 cents per $100 of payroll. |
| **Qualification and Experience (25 Points)** | | |
| Respondent reputation in the marketplace | *Provide a link to your company's website* | www.sworksconstruction.com |
| | *Please provide a brief history of your company, including the year it was established.* | S-Works was established in the Northern Virginia area in 2017 by founder and President Joe Salama. In March of 2023 Richard Ruckman joined the organization as Co-Owner and CEO. S-Works is an independent, bonded, full-service General Contractor and licensed Class A construction company. The S-Works team of trained and certified in-house experts and subcontractors has a proven track record of successfully partnering with the most talented architectural firms, commercial property owners, and developers to construct many of the region's premier building structures and spaces. Since 2020, our company has structured our business plan to focus on JOC and other IDIQ contracts. |
| Past relationship with Region 10 ESC and/or Region 10 ESC members | *Have you worked with Region 10 in the past? If so, provide the timeframe and main contact for that work?* | S-Works has not worked with Region 10 in the past. |
| Experience and qualification of key employees | *Please provide contact information and resumes for the person(s) who will be responsible for the following areas. Region 10 requests contacts to cover the following:* * *Executive Support* | Executive Support – Richard Ruckman, CEO & Co-Owner, rruckmn@sworksconstruction.com<br>Account Manager – Camden Seiler, Vice President, cseiler@sworksconstruction.com<br>Contract Manager – Kyle Clayton, Project Manager, kclayton@sworksconstruction.com<br>Marketing – Amanda Ruckman, Marketing Director, aruckman@sworksconstruction.com |

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|---|---|---|
| | * Account Manager<br>* Contract Manager<br>* Marketing<br>* Billing, reporting & Accounts Payable | Billing, Reporting, & Accounts Payable – Deveri Dorsey, Administrative Assistant, accounting@sworksconstruction.com |
| Past experience working with the public sector | *What are your overall public sector sales, excluding Federal Government, for last three (3) years?* | [redacted] |
| | *What is your strategy to increase market share in the public sector?* | S-Works Construction will work directly with Equalis to produce a co-branded press releases aligned with the Equalis mission. We will place announcements on all our social media accounts. We will reach out to key entities that S-Works Construction Project Managers have worked with in the past on similar cooperative purchasing agreements, to work to grow our market share. |
| Past litigation, bankruptcy, reorganization, state investigations of entity or current officers and directors | *Provide information regarding whether your firm, either presently or in the past, has been involved in any litigation, bankruptcy, or reorganization.* | S-Works is not presently nor in the past have we been involved in any litigation, bankruptcy, or reorganization. |
| Minimum of 5 public sector customer references relating to the products and services within this RFP | *Provide a minimum of five (5) customer references for product and/or services of similar scope dating within the past 3 years. Please try to provide references for K12, Higher Education, City/County and State entities. Provide the entity; contact name & title; city & state; phone number; years serviced; description of services; and annual volume* | 1. [redacted] |
| Company profile and capabilities | *Do you plan to sell to customers directly, use resellers or subcontractors, or a combination of both? If you intend to use resellers and/or subcontractors, describe your process for ensuring that resellers and subcontractors comply with the pricing and terms of the contract.* | S-Works operates as a General Contractor, working directly with its clients to present construction solutions tailored to their needs. In some instances S-Works hires and directly manages subcontractors for trade work not performed in house. We follow a hard bid IFB process that ensures the best value for the client, as well as implement sub-contract agreements to ensure the client's contract non-negotiables are followed. |
| Exhibited understanding of cooperative purchasing | No answer is required. Region 10 will utilize your overall response to this questionnaire to make this determination. Previous experience with cooperatives is not necessary to score well for this criterion. | |
| Other factors relevant to this section as submitted by the Respondent | *If your company is a privately held organization, please indicate if the* | S-Works is a privately held organization. S-Works is not owned or operated by anyone convicted of a felony. |

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| | *company is owned or operated by anyone who has been convicted of a felony. If yes, a detailed explanation of the names and conviction is required.* | |
| | Provide a copy of all current licenses, registrations and certifications issued by federal, state and local agencies, and any other licenses, registrations or certifications from any other governmental entity with jurisdiction, allowing Respondent to perform the covered services. These will be provided in the space provided in Form 3. No answer is required here. | |
| **MWBE Status and/or Program Capabilities (10 Points)** | | |
| MWBE status, subcontractor plan, and/or joint venture program | *Please indicate whether you hold any diversity certifications, including, but not limited to MWBE, SBE, DBE, DVBE, HUB, or HUBZone* | S-Works holds (3) certifications, and has applied and are pursuing (5) additional. We currently have SLBE (formerly LDBE): LD20963310, Va SWaM (Small, Micro Business): 816179, MD SBR: SB23-041411.<br>We are pursuing: 8a, MD MBE, DOBE, PA DSBE & VA DBE. |
| | *Do you currently have a diversity program in place, such as a Mentor Protégé Program or subcontractor program? If you have a diversity program, please describe it and indicate whether you plan to offer your program or partnership through Equalis Group?* | We currently have a Mentor Protégé in place with a local 8a firm, allowing us to offer small business specifically 8a set-aside compliance, as well as a larger project management workforce and experience. Should a client or project require this special set-aside compliance, or the additional skills available through this Mentor Protégé agreement we would happily offer this program through Equalis Group's Contract. |
| | Please attach any certifications you have as part of your response to Form 3. | |
| Good faith efforts to involve MWBE subcontractors in response | *Did your company contact MWBEs or minority chambers of commerce by telephone, written correspondence, or trade associations at least one week before the due date of this RFP to provide information relevant to this opportunity and to determine whether any MWBEs were interested in subcontracting and/or joint ventures?* | Yes. S-Works contacted the following companies via phone and/or email to gauge interest in working as a subcontractor for S-Works for projects awarded under this contract: MB Construction, HBH Solutions, Eminence HVAC, Modular Piping and Fabrications, Goel Services, Delaware Cornerstone Builders, TEI Electrical, Advent Contracting, American Air LLC, ASW Mechanical, Beverly Hills Mechanical, Caigen Mechanical, and Signature Renovations. |
| Demonstrated ongoing MWBE program | *Outline your subcontractor strategy and efforts your organization takes to include MWBE subcontractors in future work, including but not limited to efforts to reach out to individual MWBE businesses, minority chambers of commerce, and other minority business and trade associations.* | Our subcontractor procurement strategy prioritizes inclusivity and diversity by actively engaging with MWBE, 8(a), Virginia DBE, Maryland MBE, and other minority-owned certified subcontractors. Our efforts include targeted outreach to MWBE businesses through direct communication, company provided training to employees on how to search for MWBE subcontractors online and form new business relationships, and participation in multiple industry networking events through associations such as Society of American Military Engineers (SAME), Associated Builders and Contractors (ABC), National Association of Women in Construction (NAWIC), Loudoun Chamber of Commerce, Washington Building Congress (WBC), and Center for JOC Excellence (CJE). |
| **Commitment to Service Equalis Group Members (10 Points)** | | |
| Marketing plan, capability, and commitment | *Detail how your organization plans to market and promote this contract upon award, including how this contract will fit into your organization's current go-to-market strategy in the public sector.* | Upon award, S-Works plans to market and promote this contract through targeted outreach to public sector agencies. This effort aligns with our current go-to-market strategy, which emphasizes building strong relationships, highlighting our expertise in commercial construction, and showcasing our ability to deliver efficient and quality-driven projects under the JOC framework. This effort will be overseen by Amanda Ruckman, Marketing Director. |

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| | | Key tactics include direct engagement with agency decision-makers, participation in industry events, leveraging various social media marketing channels, and showcasing past successes to demonstrate our value proposition for JOC services within the public sector. |
| | *Detail how your organization will train your sales force and customer service representatives on this contract to ensure that they can competently and consistently present the contract to public agency customers and answer any questions they might have concerning it.* | Our operations and site operations team members act as our sales force and customer service representatives on all contracts with all clients. While most of our team members have previous JOC experience from prior employment, we include JOC specific training as part of our new employee onboarding training curriculum. Additionally, we provide semi-annual JOC refresher training to all employees to ensure we're following best practices and up to date on local, state, and federal JOC related changes. Upon award of this contract, S-Works will host a semi-annual training for this contract specifically to train employees, so they fully comprehend the scope, terms, and benefits of this contract. This training will include a contract deep-dive for comprehensive contract understanding, and presentation skills development and role-playing. The presentation skills development will focus on preparing team members to both present this contract to an agency and be prepared to answer any questions concerning it, and the role-playing will allow team members the opportunity to practice their presentations. Lastly, we train our employees to use a problem-solving approach, meaning we give them the tools and resources to be able to look up or find the answer to any question they're unable to answer immediately. |
| | *Acknowledge that your organization agrees to provide its company logo(s) to Region 10 ESC and Equalis Group and agrees to provide permission for reproduction of such logo in marketing communications and promotions* | S-Works Construction Corp. agrees to provide our company logo to Region 10 ESC and Equalis group, and agrees to provide permission for reproduction of such logo in marketing and communications promotions. |
| Ability to manage a cooperative contract | *Describe the capacity of your company to report monthly sales through this agreement to Equalis Group.* | S-Works will designate our Vice President, Camden Seiler, as the primary role for reporting monthly sales through this agreement to Equalis. Camden currently serves this role for other cooperatives with reporting requirements and is highly capable of completing the monthly reporting on time and accurately. In the event Camden is unable to do the monthly reporting (sickness, emergency, etc.) this responsibility falls upon CEO Richard Ruckman, who is also well trained and experienced in completing monthly sales reports. |
| | *Identify any contracts with other cooperative or government group purchasing organizations of which your company is currently a part of:* | [redacted] |
| Commitment to supporting agencies to utilize the contract | *If awarded a contract, how would you approach agencies in regards to this contract? Please indicate how this would work for both new customers to your organization, as well as existing.* | S-Works uses the same proactive and client-centered approach with both new and existing customers. Our approach is centered around clear communication, transparency, and establishing a strong working relationship through trust building and exceptional performance. We understand each agency has unique needs and requirements and are flexible in adapting to agency-specific processes and procedures. For all new customers, we initiate dialogue to understand the agency's specific needs, project goals, and expectations |

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| | | for JOC services. Once established, we will continue to follow up with the agency to confirm our compliance and understand if there are any new/additional agency-specific developments. S-Works highly values feedback, and we actively seek input on areas for improvement based on past experience to refine our services better. Lastly, our team members are trained as highly professional collaborative problem-solvers, with the end goal of ensuring projects are executed seamlessly and with mutual understanding from all parties. |
| Other factors relevant to this section as submitted by the Respondent | *Provide the number of sales representatives which will work on this contract and where the sales representatives are located.* | S-Works Operations team members act as our Company's sales representatives. This includes (2) Assistant Project Managers, (4) Project Managers, (1) Project Executive, (1) Vice President, (1) Director, and (1) CEO for a total of (10) sales representatives. Our Director resides in and works out of the state of Florida. The other (9) sales representatives work out of our Leesburg, Virginia office location. (2) of those sales representatives reside in the state of Maryland. |
| | | |

## PROPOSAL FORM 3: CERTIFICATIONS AND LICENSES

Provide a copy of all current licenses, registrations and certifications issued by federal, state and local agencies, and any other licenses, registrations or certifications from any other governmental entity with jurisdiction, allowing Respondent to perform the covered services including, but not limited to licenses, registrations or certifications. M/WBE, HUB, DVBE, small and disadvantaged business certifications and other diverse business certifications, as well as manufacturer certifications for sales and service must be included if applicable.

**S-Works Response:** Copies of the below licenses, registrations, and certifications, are attached.

Business Licenses:

- Virginia State Corporation Commission (SCC) Certificate
- Virginia Class A Contractors License
- Maryland Business License
- Washington D.C. Business License
- Philadelphia Commercial Activity License
- Arlington County Business License
- City of Alexandria Business License
- City of Falls Church Business License
- Fairfax County Business License
- Loudoun County Business License
- Prince William County Business License
- Town of Herndon Business License

Certifications:

- MWAA Small Local Business Enterprise (SLBE – formerly LDBE)
- Virginia Small, Women, and Minority-Owned (SWAM) – Small, Micro business
- Maryland Small Business Reserve (SBR). Please note, the state of Maryland does not provide a copy of this certification. As such, we have provided a screenshot of the S-Works company profile page in eMMA with the SBR certification number listed.

# Commonwealth of Virginia

## STATE CORPORATION COMMISSION

*Richmond, January 21, 2017*

*This is to certify that the certificate of incorporation of*

## S-WORKS CONSTRUCTION CORPORATION

*was this day issued and admitted to record in this office and that the said corporation is authorized to transact its business subject to all Virginia laws applicable to the corporation and its business. Effective date: January 21, 2017*

*State Corporation Commission*
*Attest:*

Joel H. Peck
*Clerk of the Commission*

CISJMA

# COMMONWEALTH of VIRGINIA

Department of Professional and Occupational Regulation
9960 Mayland Drive, Suite 400, Richmond, VA 23233
Telephone: (804) 367-8500

**EXPIRES ON**
03-31-2025

**NUMBER**
2705048748

BOARD FOR CONTRACTORS
CLASS A CONTRACTOR
*CLASSIFICATIONS* CBC RBC

S-WORKS CONSTRUCTION CORPORATION
212 E MARKET
LEESBURG, VA 20176

DPOR

Demetrios J. Melis, Director

*Status can be verified at http://www.dpor.virginia.gov*

(SEE REVERSE SIDE FOR PRIVILEGES AND INSTRUCTIONS)

DPOR-LIC (02/2017)

(DETACH HERE)

DPOR COMMONWEALTH of VIRGINIA
Department of Professional and Occupational Regulation

CLASS A BOARD FOR CONTRACTORS
CONTRACTOR

*CLASSIFICATIONS* CBC RBC
NUMBER: 2705048748 EXPIRES: 03-31-2025

S-WORKS CONSTRUCTION CORPORATION
212 E MARKET
LEESBURG, VA 20176

(FOLD)

RECEIVED

FEB 22 2023

*Status can be verified at http://www.dpor.virginia.gov*

DPOR-PC (02/2017)

90 County

# State of Maryland
## License

15156031

15156031

S-WORKS CONSTRUCTION CORPORATION
212 E MARKET ST
LEESBURG VA 20176

S-WORKS CONSTRUCTION CORPORATION
212 E MARKET ST
LEESBURG VA 20176

**23**

| CODE | UNIT | TYPE OF LICENSE | NO OF LIC | COST |
|---|---|---|---|---|
| 66 | 015 | OUT-OF-STATE CONTRACTOR (NOT FOR HOME IMPROVEMENT) | 1 | 11.25 |

DATE OF ISSUE MO DAY YR
08/16/2023

MONTHS PAID
9

Karen A Bushell

THIS LICENSE MUST BE PUBLICLY DISPLAYED
AND EXPIRES ON **APRIL 30, 2024**

| | | | |
|---|---|---|---|
| ISSUING FEES | 2.00 | | |
| TOTAL | 13.25 | | AMOUNT PAID 13.25 |

ISSUED BY
KAREN A. BUSHELL, CLERK OF CIRCUIT COURT
50 MARYLAND AVENUE, ROOM 1300
ROCKVILLE, MARYLAND 20850 (240)777-9460

HRG

The information below is for the Clerk's Office use only, customers can disregard.
These barcodes are for use with the new Cashiering System. When your site is upgraded, you will be given instructions for their use.

These barcodes must be scanned in order for RCS:

Scan this one first

*15$I50$I15156031$I15156031*

RECEIVED

AUG 21 2023

Scan this one second

*11.25$M0.00$M0.00$M2.00*

GOVERNMENT
OF THE
DISTRICT OF COLUMBIA
**Muriel Bowser, Mayor**

# Department of Consumer and Regulatory Affairs

**Business License Division**
**1100 4th Street S.W.**
**Washington DC 20024**

Date Issued: **6/27/2022**
Category: **4105**
License#: **410522000637**
License Period: **4/1/2022 - 3/31/2026**

## BASIC BUSINESS LICENSE

| Billing Name and Address: | Premise/Application's Name and Address: | Registered Agent's Name and Address: |
|---|---|---|
| **S-WORKS CONSTRUCTION CORPORATION**<br>**JOSEPH D SALAMA** | **S-WORKS CONSTRUCTION CORPORATION** | **1ST ALLIANCE RESOURCES, LLC** |
| **212 E. MARKET STREET**<br>**LEESBURG, VA 20176** | **212 E. MARKET ST -**<br>**LEESBURG, VA 20176** | **2300 N STREET NW**<br>**WASHINGTON DC20037** |

Owner's Name
Corp. Name **S-WORKS CONSTRUCTION CORPORATION**
Trade Name

| CofO/HOP#: | SSL: | Zone: | Ward: | ANC: | **PERM NO.** |
|---|---|---|---|---|---|
| **CLASS: A** | | **UNITS: 1** | | | |

### Regulated Businesses

**General Service and Repair**

**Gen Contr/Construction Mngr**

-- THE LAW REQUIRES THIS LICENSE TO BE POSTED IN A CONSPICUOUS PLACE ON THE PREMISES --

*License Effective from the later of Issued or Start of License-Period Date

Director:
Ernest Chrappah

City of Philadelphia
Department of
Licenses & Inspections
P.O. Box 53310
Philadelphia, Pa. 19105

**DISPLAY PROMINENTLY**
**if required by law**

S-Works Construction Corp.

212 E. Market St
Leesburg, VA 20176
USA

3702 Commercial Activity License

Activity License Type: Commercial Activity

| LICENSE CODE | LICENSE NO. | COMMERCIAL ACTIVITY LIC. | EXPIRES AT END OF | EFFECTIVE DATE |
|---|---|---|---|---|
| 3702 | 936564 | 936564 | | 10/26/2023 |

# ACTIVITY LICENSE

Interpreter services available. | خدمات الترجمة الشفهية متوفرة لدينا | អាចទទួលបានសេវាកម្មអ្នកបកប្រែភាសា ។ | 提供口译服务 | Services d'interprétation disponibles. | 통역이 제공됩니다 | Предоставляются услуги устного переводчика. | Se brindan servicios de interpretación. | Có sẵn dịch vụ thông dịch.

# ARLINGTON COUNTY, VIRGINIA
# BUSINESS LICENSE TAX CERTIFICATE

# 2024

**S-WORKS CONSTRUCTION CORPORATION**

Account #: BLC-1001194402-02

Trade Name:

**Renew by March 1, 2025**

Location Address:
212 E MARKET ST
LEESBURG, VA 20176-3113

Kim E. Klingler
COMMISSIONER OF REVENUE

Classification:
64, Contractors

Carla de la Pava
TREASURER

# 2024 City of Alexandria Business License

**Finance Department, Revenue Administration Division, City of Alexandria**
**301 King Street, Room 1700, Alexandria, VA 22314**
**Phone: 703.746.4800 http://www.alexandriava.gov/**

RECEIVED

MAR 25 2024

| | |
|---|---|
| **License Number:** | 144951-2024 |
| **Account Number:** | 144951 |
| **Tax Period:** | 2024 |
| **Business Name:** | S-Works Construction Corporation |
| **Trade Name:** | S-Works Construction Corporation |
| **Business Location:** | No City Address<br>Chantilly, VA 20151 |

S-Works Construction Corporation
212 E Market St
Leesburg, VA 20176

**License Classification(s):**

Reciprocity Contractor
1-111-111
Reciprocity Contractor

March 20, 2024

Dear Taxpayer:

This is your 2024 City of Alexandria Business License. The bottom portion of this page is perforated to allow you to tear off and post the business license in your establishment.

If you paid for your business license via check, please be aware that if your check is not honored by your financial institution, this business license shall be invalid.

As with all taxes, our goal is to administer Business License taxes fairly and in accordance with Commonwealth and Locality code. Our staff strives to provide professional assistance and quality customer service. Your satisfaction is important to us and your comments are always welcome.

If you have any questions regarding this letter, please visit http://www.alexandriava.gov/ or contact my office via phone at 703.746.4800.

Finance Department, Revenue Administration Division, City of Alexandria

*Keep this letter for your records.*

---

## City of Alexandria Business License

Revenue Administration Division, City of Alexandria, 301 King Street, Room 1700, Alexandria, VA 22314

**This license has been issued by the Revenue Administration Division of the City of Alexandria and is granted to:**

S-Works Construction Corporation
No City Address
Chantilly, VA 20151

| | |
|---|---|
| **License Number:** | 144951-2024 |
| **Account Number:** | 144951 |
| **Tax Period:** | 2024 |
| **Business Name:** | S-Works Construction Corporation |
| **Trade Name:** | S-Works Construction Corporation |
| **Business Location:** | No City Address<br>Chantilly, VA 20151 |
| **License Classification(s):** | Reciprocity Contractor<br>1-111-111<br>Reciprocity Contractor |

**City of Falls Church**
**Thomas D. Clinton,**
**Commissioner of the Revenue**
300 Park Avenue, Suite #202W
Falls Church, VA 22046-3351

**PHONE** (703) 248-5450
**FAX** (703) 248-5212

**HOURS**
Monday - Friday
8:00 a.m. - 5:00 p.m.
www.fallschurchva.gov

# 2024 Business License

| Account ID | 7519 |
|---|---|
| Start Date in Falls Church City | |
| Issue Date | 01/29/2024 |
| Expiration Date | 12/31/2024 |
| Type | CONTRACTOR IN STATE |

| BUSINESS LOCATION | OWNER ID |
|---|---|
| S-WORKS CONSTRUCTION CORPORATION<br>300 PARK AVE<br>FALLS CHURCH, VA 22046-3301 | 163002 |

BUSINESS NAME & MAILING ADDRESS

**S-WORKS CONSTRUCTION CORPORATION**
**212 E MARKET ST**
**LEESBURG, VA 20176-3113**

Paid 2024 license holders are in good standing until March 1st, 2025.

*Thank you for doing business in the City of Falls Church!*

Thomas D. Clinton
Commissioner of the Revenue

**NON-TRANSFERABLE**

**City of Falls Church**
**Thomas D. Clinton,**
**Commissioner of the Revenue**
300 Park Avenue, Suite #202W
Falls Church, VA 22046-3351

**PHONE** (703) 248-5450
**FAX** (703) 248-5212

**HOURS**
Monday - Friday
8:00 a.m. - 5:00 p.m.
www.fallschurchva.gov

2024 Business License

| Account ID | 7519 |
|---|---|
| Start Date in Falls Church City | |
| Issue Date | 01/29/2024 |
| Expiration Date | 12/31/2024 |
| Type | CONTRACTOR IN STATE |

| BUSINESS LOCATION | OWNER ID |
|---|---|
| S-WORKS CONSTRUCTION CORPORATION<br>300 PARK AVE<br>FALLS CHURCH, VA 22046-3301 | 163002 |

BUSINESS NAME & MAILING ADDRESS
S-WORKS CONSTRUCTION CORPORATION
212 E MARKET ST
LEESBURG, VA 20176-3113

Thomas D. Clinton
Commissioner of the Revenue

**Business License**
Paid 2024 license holders are in good standing until March 1st, 2025.

Office of the Commissioner of the Revenue
E-mail: commissioner@fallschurchva.gov

**Office Copy**

**NON-TRANSFERABLE**

Fairfax County
Dept. Tax Administration,
12000 Government Center Pkwy
Suite 223
Fairfax, VA 22035

RECEIVED
MAR 11 2024

654

S-WORKS CONSTRCTION CORP
212 E MARKET ST
LEESBURG VA 20176-3113

## 2024 BUSINESS LICENSE INFORMATION

| | | | |
|---|---|---|---|
| **ACCOUNT #:** | 000-15-2179 | **CLASSIFICATION:** | CONTRACTOR & CONTRACTING |
| **ORDINANCE CODE:** | 47224-00 | **LOCATION:** | THROUGHOUT COUNTY |
| **NAICS:** | 238110 | **LICENSE NUMBER:** | 2468467 |

Business licensing is a form of local taxation of gross receipts generated from business activity in Fairfax County.

Business licenses must be renewed annually by March 1st and filing should be completed online at www.fairfaxcounty.gov/taxes or by mail.

For any questions concerning this license, please call 703-222-8234 between the hours of 8:00 a.m. and 4:30 p.m. Monday - Friday (Hearing impaired persons may call TTY: 711), or send us e-mail through our website, www.fairfaxcounty.gov/taxes.

Detach along this perforation

**FAIRFAX COUNTY BUSINESS PROFESSIONAL & OCCUPATIONAL LICENSE**
12000 Government Center Parkway Fairfax, VA 22035, Phone: 703-222-8234

BUSINESS LOCATION:
**THROUGHOUT COUNTY**

BUSINESS OWNER:
**S-WORKS CONSTRCTION CORP**

TRADE NAME:
**S-WORKS CONSRUCTION CORP**

BUSINESS MAILING ADDRESS:
**212 E MARKET ST**
**LEESBURG VA 20176**

COUNTY OF FAIRFAX 2024 1742 VIRGINIA

LICENSE NUMBER:
**2468467**

LICENSE TAX PERIOD:
**January 01, 2024** TO **December 31, 2024**
THIS LICENSE IS VALID THRU MARCH 1, 2025

CLASSIFICATION:
**CONTRACTOR & CONTRACTING**

Young Tarry, Director
Personal Property & Business License Division
Department of Tax Administration

Jay Doshi, Director
Department of Tax Administration

The issuance of this license does not relieve the business owner of the responsibility of complying with all County and other legal requirements.

**Robert S. Wertz, Jr.**
**Commissioner of the Revenue**
**Loudoun County, Virginia**
PO Box 8000
Leesburg, VA 20177-9804

RECEIVED

MAR 18 2024

655

***RETURN SERVICE REQUESTED***

*EG02*

**********AUTO**5-DIGIT 20176 6 93
S-WORKS CONSTRUCTION CORPORATION
212 E MARKET ST
LEESBURG, VA 20176-3113

**License document should be prominently displayed in your commercial establishment.**

- Business licensing is a form of local taxation of gross receipts generated from business activity in Loudoun.
- The business license must be renewed annually by March 1st. Filing should be completed online at www.loudoun.gov/efile.
- All registrants for local tax assessment are responsible for complying with all county and other legal requirements with respect to such business, occupation, profession, or calling which is registered with the Office of the Commissioner of the Revenue.
- The issuance of this Business, Professional & Occupational (BPOL) license does NOT relieve the taxpayer/licensee of the responsibility of securing all other necessary licenses, permits, and approvals (including the payment of any additional fees or taxes) which may be required by the County or other lawful authority.

For additional information logon to: www.loudoun.gov/cor

Detach along this perforation

ROBERT S. WERTZ, JR., COMMISSIONER OF THE REVENUE
1 Harrison Street, SE, 1st Floor, PO Box 8000, Leesburg, VA 20177-9804

**LOUDOUN COUNTY BUSINESS PROFESSIONAL & OCCUPATIONAL LICENSE**

BUSINESS LOCATION:
**1 VARIOUS OUTSIDE ANY TOWN**
**LEESBURG VA 20176-0000**

BUSINESS OWNER:
**S WORKS CONSTRUCTION CORPORATION**

TRADE NAME:
**S-WORKS CONSTRUCTION CORPORATION**

ATTN:

ADDRESS:
**212 E MARKET ST**
**LEESBURG VA 20176-3113**

**2024**

LICENSE NUMBER:
**B517747**

LICENSE TAX PERIOD:
**JAN 01, 2024 TO DEC 31, 2024**

THIS LICENSE IS VALID THRU MARCH 1,2025

CLASSIFICATION:
**CONTRACTOR &**
**CONTRACTING/DEVELOPER**

Robert S. Wertz Jr.
COMMISSIONER OF THE REVENUE

TREASURER

*The issuance of this license does not relieve the business owner of the responsibility of complying with all County and other legal requirements.*

PRINCE WILLIAM COUNTY
Tax Administration - Taxpayer Services
PO Box 2467
Woodbridge, VA 22195-2467

# 2024 BUSINESS LICENSE

**PRINCE WILLIAM COUNTY TAX ADMINISTRATION**

1 County Complex Ct. Woodbridge, VA 22195
Telephone: 703-792-6710
Email: taxpayerservices@pwcgov.org

S-WORKS CONSTRUCTION CORPORATION
212 E. MARKET ST
LEESBURG, VA 20176

| | |
|---|---|
| **Account Number:** | 10863858 |
| **Business Name:** | S-WORKS CONSTRUCTION CORPORATION |
| **Trade Name:** | S-WORKS CONSTRUCTION CORPORATION |
| **Business Location:** | 14516 LEE RD STE A CHANTILLY, VA 20151 |
| **Tax Period:** | 2024 |
| **License Number:** | 10863858-2024 |
| **License Class(es):** | Reciprocal Contractor (RC) |

March 5, 2024

Dear Taxpayer:

This is your 2024 Prince William County Business License. The bottom portion of this page is perforated to allow you to tear off and post the business license in your establishment.

If you paid for your business license via check, please be aware that if your check is not honored by your financial institution, this business license shall be invalid.

As with all taxes, our goal is to administer Business License taxes fairly and in accordance with Commonwealth and Locality code. Our staff strives to provide professional assistance and quality customer service. Your satisfaction is important to us and your comments are always welcome.

If you have any questions regarding this letter, please visit www.pwcgov.org/tax or contact my office via phone at 703-792-6710.

Sincerely,

Tax Administration Prince William County

KEEP THIS LETTER FOR YOUR RECORDS.

## Prince William County 2024 Business License

Taxpayer Services, Prince William County
PO Box 2467, Woodbridge, VA 22195-2467
Phone: 703-792-6710 www.pwcgov.org/tax

**S-WORKS CONSTRUCTION CORPORATION**
**S-WORKS CONSTRUCTION CORPORATION**
**14516 LEE RD STE A**
**CHANTILLY, VA 20151**

| | |
|---|---|
| **Business Location:** | 14516 LEE RD STE A CHANTILLY, VA 20151 |
| **Tax Period:** | 2024 |
| **Account Type:** | Business License |
| **License Class(es):** | Reciprocal Contractor (RC) |

TOWN OF HERNDON
REVENUE DEPARTMENT
777 LYNN STREET
HERNDON, VIRGINIA 20170-4602
www.herndon-va.gov

License Number: **11666**
Business Name: **S WORKS CONSTRUCTION CORPORATION**
Business Location:
Classification: **CONTRACTOR**
Issue Date: **04/24/2024**
NAICS Code: **236210**

LICENSE MUST BE POSTED IN PLAIN SIGHT AT BUSINESS LOCATION

Business Mailing Address:
**S WORKS CONSTRUCTION CORPORATION**
**212 E MARKET ST**
**LEESBURG, VA 20176**

# 2024 Town of Herndon Business License Certificate

Expires December 31, 2024
Renew by March 1, 2025

Director of Finance

The issuance of this Business, Professional & Occupational (BPOL) license does NOT relieve the taxpayer/licensee of the responsibility of securing all other necessary licenses, permits, and approvals (including the payment of any additional fees or taxes) which may be required by the Town of Herndon or other lawful authority.

Metropolitan Washington
Airports Authority
1 Aviation Circle
Washington, DC 20001-6000

METROPOLITAN
WASHINGTON
AIRPORTS AUTHORITY

October 20, 2023

Mr. Joseph Salama
S-Works Construction Corporation
212 E. Market Street
Leesburg, VA 20176

**Certification Number: LD20963310**

**Certification Expiration Date: September 3, 2026**

Dear Mr. Salama:

We are pleased to inform you that your firm's application for certification as a Small Local Business Enterprise (SLBE) with the Metropolitan Washington Airports Authority (Airports Authority) has been approved.

This certification qualifies **S-Works Construction Corporation** to participate as a SLBE on non-federally funded contracts with the Airports Authority, which require SLBE participation.

If, there is a material change in the firm that may affect SLBE eligibility, you must promptly notify this office in writing. This includes, but is not limited to: ownership, officers, directors, scope of work being performed, daily operations, and affiliations with other businesses or individuals or physical location of the firm. Notification should include supporting documentation. The Airports Authority may commence actions to remove your firm's eligibility if you fail to comply with these requirements or otherwise fail to cooperate with the Airports Authority in any inquiry or investigation.

The Airports Authority reserves the right to review your firm's SLBE certification at any time and you may be required to provide any and all relevant documentation. Failure to cooperate by providing the requested information may lead to de-certification.

If you wish to expand or change your firm's SLBE certification to include NAICS codes not listed on page 2 of this letter, you must send a written request to this office. You may be asked to provide additional information concerning your firm's qualifications to perform work in the areas covered by the requested NAICS codes.

Please note that for SLBE program purposes, this certification allows **S-Works Construction Corporation** to be counted toward SLBE participation credit only for those business activities covered under the following North American Industry Classification System (NAICS) Codes:

**NAICS Codes and Descriptions**
NAICS 236220: CONSTRUCTION MANAGEMENT, COMMERCIAL AND INSTITUTIONAL BUILDING

Please apply for recertification 60 days before the expiration date to avoid loss of the certification.

Thank you for your interest in doing business with the Airports Authority. We look forward to your participation as a SLBE in the Airports Authority's contracting programs. If you have any questions, please contact the Department of Supplier Diversity at 703-417-8660.

Sincerely,



Cedric Kinlow

# COMMONWEALTH OF VIRGINIA

## DEPARTMENT OF SMALL BUSINESS & SUPPLIER DIVERSITY

101 N. 14th Street, 11th Floor
Richmond, VA 23219

***S-WORKS CONSTRUCTION CORPORATION***

**is a certified Small,Micro**
**Business meeting all the requirements set forth under the Code of Virginia Section 2.2-16.1 et seq.**
**and Administrative Code 7VAC 13-20 et seq.**

**Certification Number: 816179**
**Valid Through: Sep 30, 2025**

**Accordingly Certified**

**Tracey G. Wiley, Director**

CERTIFIED
SWaM Small, Women and Minority-Owned
*Supplier Diversity Strengthens the Commonwealth*
by the Virginia Department of Small Business & Supplier Diversity

# Maryland SBR Certification

## Company Information

Legal Name: S-WORKS CONSTRUCTION CORP.

Supplier: 1014396

Company Name (DBA): S-WORKS CONSTRUCTION CORP.

Is Remit-To Address?

eMMA Vendor ID: SUP1014396

Status: Active

DUNS Number: 081139129

Website: www.sworksconstruction.com

Business Description:

### Tax Information

Tax ID Type: EIN

Tax ID: 371848281

Ownership Type: Corporation

## Main Address

Address: 212 E MARKET ST

Address Line 2:

Address Line 3:

City: LEESBURG

State/Territory/Province: Virginia

Postal Code: 20176

Country: UNITED STATES

### Corporate Contact Information

Corporate Email: info@sworksconstructio...

Corporate Phone: 7039533733

Corporate Fax: 7039557710

## Procurement Programs

### State Programs

For information regarding the programs listed below, click here.

Is your company currently enrolled in the following programs?

Small Business Reserve (SBR): No

Apply for the SBR Program?: Yes

SBR Certification #: SB23-041411

Veteran-Owned Small Business Enterprise (VSBE): No

Apply for the VSBE Program?: No

**PROPOSAL FORM 4: CLEAN AIR WATER ACT**

I, the Vendor, am in compliance with all applicable standards, orders or regulations issued pursuant to the Clean Air Act of 1970, as Amended (42 U.S. C. 1857 (h), Section 508 of the Clean Water Act, as amended (33 U.S.C. 1368), Executive Order 117389 and Environmental Protection Agency Regulation, 40 CFR Part 15 as required under OMB Circular A-102, Attachment O, Paragraph 14 (1) regarding reporting violations to the grantor agency and to the United States Environment Protection Agency Assistant Administrator for the Enforcement.

Potential Vendor: **S-Works Construction Corp.**

Title of Authorized Representative: **Richard Ruckman, Chief Executive Officer and Co-Owner**

Mailing Address: **212 E. Market St. Leesburg, VA 20176**

Signature: 

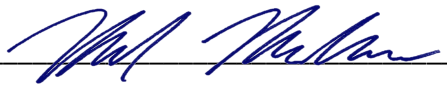
**PROPOSAL FORM 5: DEBARMENT NOTICE**

I, the Vendor, certify that my company has not been debarred, suspended or otherwise ineligible for participation in Federal Assistance programs under Executive Order 12549, "Debarment and Suspension", as described in the Federal Register and Rules and Regulations.

Potential Vendor: **S-Works Construction Corp.**

Title of Authorized Representative: **Richard Ruckman, Chief Executive Officer and Co-Owner**

Mailing Address: **212 E. Market St. Leesburg, VA 20176**

Signature: 

**PROPOSAL FORM 6: LOBBYING CERTIFICATION**

Submission of this certification is a prerequisite for making or entering into this transaction and is imposed by Section 1352, Title 31, U.S. Code. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Any person who fails to file the required certification shall be subject to civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The undersigned certifies, to the best of his/her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of a Federal contract, the making of a Federal grant, the making of a Federal loan, the entering into a cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all covered sub-awards exceeding $100,000 in Federal funds at all appropriate tiers and that all sub-recipients shall certify and disclose accordingly.



Signature of Respondent

**26 April 2024**

Date

**PROPOSAL FORM 7: CONTRACTOR CERTIFICATION REQUIREMENTS**

## Contractor's Employment Eligibility

By entering the contract, Contractor warrants compliance with the Federal Immigration and Nationality Act (FINA), and all other federal and state immigration laws and regulations. The Contractor further warrants that it is in compliance with the various state statutes of the states it will operate this contract in.

Participating Government Entities including School Districts may request verification of compliance from any Contractor or subcontractor performing work under this Contract. These Entities reserve the right to confirm compliance in accordance with applicable laws.

Should the Participating Entities suspect or find that the Contractor or any of its subcontractors are not in compliance, they may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Contract for default, and suspension and/or debarment of the Contractor. All costs necessary to verify compliance are the responsibility of the Contractor.

The Respondent complies and maintains compliance with the appropriate statutes which requires compliance with federal immigration laws by State employers, State contractors and State subcontractors in accordance with the E-Verify Employee Eligibility Verification Program.

Contractor shall comply with governing board policy of the Region 10 ESC Participating entities in which work is being performed.

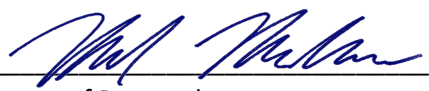
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## Fingerprint & Criminal Background Checks

If required to provide services on school district property at least five (5) times during a month, contractor shall submit a full set of fingerprints to the school district if requested of each person or employee who may provide such service. Alternately, the school district may fingerprint those persons or employees. An exception to this requirement may be made as authorized in Governing Board policy. The district shall conduct a fingerprint check in accordance with the appropriate state and federal laws of all contractors, subcontractors or vendors and their employees for which fingerprints are submitted to the district. Contractor, subcontractors, vendors and their employees shall not provide services on school district properties until authorized by the District.

The Respondent shall comply with fingerprinting requirements in accordance with appropriate statutes in the state in which the work is being performed unless otherwise exempted.

Contractor shall comply with governing board policy in the school district or Participating Entity in which work is being performed.



Signature of Respondent

26 April 2024

Date

**PROPOSAL FORM 8: ANTITRUST CERTIFICATION STATEMENTS**
**(Tex. Government Code § 2155.005)**

I affirm under penalty of perjury of the laws of the State of Texas that:

(1) I am duly authorized to execute this contract on my own behalf or on behalf of the company, corporation, firm, partnership or individual (Company) listed below;

(2) In connection with this proposal, neither I nor any representative of the Company has violated any provision of the Texas Free Enterprise and Antitrust Act, Tex. Bus. & Comm. Code Chapter 15;

(3) In connection with this proposal, neither I nor any representative of the Company has violated any federal antitrust law; and

(4) Neither I nor any representative of the Company has directly or indirectly communicated any of the contents of this proposal to a competitor of the Company or any other company, corporation, firm, partnership or individual engaged in the same line of business as the Company.

**VENDOR** S-Works Construction Corp.

**ADDRESS** 212 E. Market St.

Leesburg, VA 20176

**PHONE** 703-953-3733

**FAX** 703-955-7710

**RESPONDANT**

Signature

Richard Ruckman
Printed Name

CEO & Co-Owner
Position with Company

**AUTHORIZING OFFICIAL**

Signature

Richard Ruckman
Printed Name

CEO & Co-Owner
Position with Company

## PROPOSAL FORM 9: IMPLEMENTATION OF HOUSE BILL 1295

**Certificate of Interested Parties (Form 1295):**
In 2015, the Texas Legislature adopted House Bill 1295, which added section 2252.908 of the Government Code. The law states that a governmental entity or state agency may not enter into certain contracts with a business entity unless the business entity submits a disclosure of interested parties to the governmental entity or state agency at the time the business entity submits the signed contract to the governmental entity or state agency. The law applies only to a contract of a governmental entity or state agency that either (1) requires an action or vote by the governing body of the entity or agency before the contract may be signed or (2) has a value of at least $1 million. The disclosure requirement applies to a contract entered into on or after January 1, 2016.

The Texas Ethics Commission was required to adopt rules necessary to implement that law, prescribe the disclosure of interested parties form, and post a copy of the form on the commission's website. The commission adopted the Certificate of Interested Parties form (Form 1295) on October 5, 2015. The commission also adopted new rules (Chapter 46) on November 30, 2015, to implement the law. The commission does not have any additional authority to enforce or interpret House Bill 1295.

**Filing Process:**
Staring on January 1, 2016, the commission will make available on its website a new filing application that must be used to file Form 1295. A business entity must use the application to enter the required information on Form 1295 and print a copy of the completed form, which will include a certification of filing that will contain a unique certification number. An authorized agent of the business entity must sign the printed copy of the form and have the form notarized. The completed Form 1295 with the certification of filing must be filed with the governmental body or state agency with which the business entity is entering into the contract.

The governmental entity or state agency must notify the commission, using the commission's filing application, of the receipt of the filed Form 1295 with the certification of filing not later than the 30th day after the date the contract binds all parties to the contract. The commission will post the completed Form 1295 to its website within seven business days after receiving notice from the governmental entity or state agency.

Information regarding how to use the filing application will be available on this site starting on January 1, 2016.
https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm

**S-Works Construction Corp. currently does not conduct business in the state of Texas. If awarded a contract under this RFP, S-Works Construction Corp. is willing and able to attain the required licenses and other state-specific requirements to be in accordance with all Texas, Equalis, and Region 10 ESC laws and regulations, including submitting Form 1295.**

**PROPOSAL FORM 10: BOYCOTT CERTIFICATION AND TERRORIST STATE CERTIFICATION**

## BOYCOTT CERTIFICATION

Respondent must certify that during the term of any Agreement, it does not boycott Israel and will not boycott Israel. “Boycott” means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.

Does vendor agree? _____RAR_____
(Initials of Authorized Representative)

Respondent must certify that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and will not discriminate during the term of the contract against a firearm entity or firearm trade association. Respondent must aslo certify that it does not boycott energy companies; and will not boycott energy companies during the term of the contract.

Does vendor agree? _____RAR_____
(Initials of Authorized Representative)

## TERRORIST STATE CERTIFICATION

In accordance with Texas Government Code, Chapter 2252, Subchapter F, REGION 10 ESC is prohibited from entering into a contract with a company that is identified on a list prepared and maintained by the Texas Comptroller or the State Pension Review Board under Texas Government Code Sections 806.051, 807.051, or 2252.153. By execution of any agreement, the respondent certifies to REGION 10 ESC that it is not a listed company under any of those Texas Government Code provisions. Responders must voluntarily and knowingly acknowledge and agree that any agreement shall be null and void should facts arise leading the REGION 10 ESC to believe that the respondent was a listed company at the time of this procurement.

Does vendor agree? _____RAR_____
(Initials of Authorized Representative)

**PROPOSAL FORM 11: RESIDENT CERTIFICATION**

This Certification Section must be completed and submitted before a proposal can be awarded to your company. This information may be placed in an envelope labeled "Proprietary" and is not subject to public view. In order for a proposal to be considered, the following information must be provided. Failure to complete may result in rejection of the proposal:

As defined by Texas House Bill 602, a "nonresident Bidder" means a Bidder whose principal place of business is not in Texas, but excludes a contractor whose ultimate parent company or majority owner has its principal place of business in Texas.
Texas or Non-Texas Resident

- ☐ I certify that my company is a **"resident Bidder"**
- ☒ I certify that my company qualifies as a **"nonresident Bidder"**

If you qualify as a "nonresident Bidder," you must furnish the following information:

What is your resident state? (The state your principal place of business is located.)

| **S-Works Construction Corp.** | **212 E. Market St.** | |
|---|---|---|
| Company Name | Address | |
| **Leesburg** | **Virginia** | **20176** |
| City | State | Zip |

## PROPOSAL FORM 12: FEDERAL FUNDS CERTIFICATION FORM

When a participating agency seeks to procure goods and services using funds under a federal grant or contract, specific federal laws, regulations, and requirements may apply in addition to those under state law. This includes, but is not limited to, the procurement standards of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 CFR 200 (sometimes referred to as the "Uniform Guidance" or "EDGAR" requirements). All Vendors submitting proposals must complete this Federal Funds Certification Form regarding Vendor's willingness and ability to comply with certain requirements which may be applicable to specific participating agency purchases using federal grant funds. This completed form will be made available to participating agencies for their use while considering their purchasing options when using federal grant funds. Participating agencies may also require Vendors to enter into ancillary agreements, in addition to the contract's general terms and conditions, to address the member's specific contractual needs, including contract requirements for a procurement using federal grants or contracts.

**For each of the items below, Vendor should certify Vendor's agreement and ability to comply, where applicable, by having Vendor's authorized representative complete and initial the applicable lines after each section and sign the acknowledgment at the end of this form.** If a vendor fails to complete any item in this form, Region 10 ESC will consider the Vendor's response to be that they are unable or unwilling to comply. A negative response to any of the items may, if applicable, impact the ability of a participating agency to purchase from the Vendor using federal funds.

**1. Vendor Violation or Breach of Contract Terms:**

Contracts for more than the simplified acquisition threshold currently set at $150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 USC 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

Any Contract award will be subject to Region 10 ESC General Terms and Conditions, as well as any additional terms and conditions in any Purchase Order, participating agency ancillary contract, or Member Construction Contract agreed upon by Vendor and the participating agency which must be consistent with and protect the participating agency at least to the same extent as the Region 10 ESC Terms and Conditions.

The remedies under the Contract are in addition to any other remedies that may be available under law or in equity. By submitting a Proposal, you agree to these Vendor violation and breach of contract terms.

Does vendor agree? _____**RAR**_____

(Initials of Authorized Representative)

**2. Termination for Cause or Convenience:**

When a participating agency expends federal funds, the participating agency reserves the right to immediately terminate any agreement in excess of $10,000 resulting from this procurement process in the event of a breach or default of the agreement by Offeror in the event Offeror fails to: (1) meet schedules, deadlines, and/or delivery dates within the time specified in the procurement solicitation, contract, and/or a purchase order; (2) make any payments owed; or (3) otherwise perform in accordance with the contract and/or the procurement solicitation. participating agency also reserves the right to terminate the contract immediately, with written notice to offeror, for convenience, if participating agency believes, in its sole discretion that it is in the best

interest of participating agency to do so. Offeror will be compensated for work performed and accepted and goods accepted by participating agency as of the termination date if the contract is terminated for convenience of participating agency. Any award under this procurement process is not exclusive and participating agency reserves the right to purchase goods and services from other offerors when it is in participating agency's best interest.

Does vendor agree? _____**RAR**_____

(Initials of Authorized Representative)

**3. Equal Employment Opportunity:**

Except as otherwise provided under 41 CFR Part 60, all participating agency purchases or contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 shall be deemed to include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR Part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

The equal opportunity clause provided under 41 CFR 60-1.4(b) is hereby incorporated by reference. Vendor agrees that such provision applies to any participating agency purchase or contract that meets the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 and Vendor agrees that it shall comply with such provision.

Does vendor agree? _____**RAR**_____

(Initials of Authorized Representative)

**4. Davis-Bacon Act:**

When required by Federal program legislation, Vendor agrees that, for all participating agency prime construction contracts/purchases in excess of $2,000, Vendor shall comply with the Davis-Bacon Act (40 USC 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, Vendor is required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determinate made by the Secretary of Labor. In addition, Vendor shall pay wages not less than once a week.

Current prevailing wage determinations issued by the Department of Labor are available at www.wdol.gov. Vendor agrees that, for any purchase to which this requirement applies, the award of the purchase to the Vendor is conditioned upon Vendor's acceptance of the wage determination.

Vendor further agrees that it shall also comply with the Copeland "Anti-Kickback" Act (40 USC 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled.

Does vendor agree? _____RAR_____

(Initials of Authorized Representative)

**5. Contract Work Hours and Safety Standards Act:**

Where applicable, for all participating agency contracts or purchases in excess of $100,000 that involve the employment of mechanics or laborers, Vendor agrees to comply with 40 USC 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 USC 3702 of the Act, Vendor is required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 USC 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

Does vendor agree? _____RAR_____

(Initials of Authorized Representative)

**6. Right to Inventions Made Under a Contract or Agreement:**

If the participating agency's Federal award meets the definition of "funding agreement" under 37 CFR 401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance or experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

Vendor agrees to comply with the above requirements when applicable.

Does vendor agree? _____RAR_____

(Initials of Authorized Representative)

**7. Clean Air Act and Federal Water Pollution Control Act:**

Clean Air Act (42 USC 7401-7671q.) and the Federal Water Pollution Control Act (33 USC 1251-1387), as amended –Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 USC 7401-7671q.) and the Federal Water Pollution Control Act, as amended (33 USC 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

When required, Vendor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act and the Federal Water Pollution Control Act.

Does vendor agree? _____RAR_____

(Initials of Authorized Representative)

**8. Debarment and Suspension:**

Debarment and Suspension (Executive Orders 12549 and 12689) – A contract award (see 2 CFR 180.220) must not be made to parties listed on the government-wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR Part 1966 Comp. p. 189) and 12689 (3CFR Part 1989 Comp. p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

Vendor certifies that Vendor is not currently listed on the government-wide exclusions in SAM, is not debarred, suspended, or otherwise excluded by agencies or declared ineligible under statutory or regulatory authority other than Executive Order 12549. Vendor further agrees to immediately notify the Cooperative and all participating agencies with pending purchases or seeking to purchase from Vendor if Vendor is later listed on the government-wide exclusions in SAM, or is debarred, suspended, or otherwise excluded by agencies or declared ineligible under statutory or regulatory authority other than Executive Order 12549.

Does vendor agree? _____**RAR**_____

(Initials of Authorized Representative)

**9. Byrd Anti-Lobbying Amendment:**

Byrd Anti-Lobbying Amendment (31 USC 1352) -- Vendors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 USC 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award. As applicable, Vendor agrees to file all certifications and disclosures required by, and otherwise comply with, the Byrd Anti-Lobbying Amendment (31 USC 1352).

Does vendor agree? _____**RAR**_____

(Initials of Authorized Representative)

**10. Procurement of Recovered Materials:**

For participating agency purchases utilizing Federal funds, Vendor agrees to comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act where applicable and provide such information and certifications as a participating agency may require to confirm estimates and otherwise comply. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery,

and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Does vendor agree? _____RAR_____

(Initials of Authorized Representative)

**11. Profit as a Separate Element of Price:**

For purchases using federal funds in excess of $150,000, a participating agency may be required to negotiate profit as a separate element of the price. See, 2 CFR 200.323(b). When required by a participating agency, Vendor agrees to provide information and negotiate with the participating agency regarding profit as a separate element of the price for a particular purchase. However, Vendor agrees that the total price, including profit, charged by Vendor to the participating agency shall not exceed the awarded pricing, including any applicable discount, under Vendor's Cooperative Contract.

Does vendor agree? _____RAR_____

(Initials of Authorized Representative)

**12. Domestic Preference**

Vendor must be prepared to provide a comprehensive list of the number of goods, products, and/or materials (including but not limited to iron, aluminum, steel, cement, and other manufactured products) being used for specific purchase orders under the contract award which were produced in the United States upon request to Region 10 ESC or any Equalis member who intends to use this contract with federal funds.

Does vendor agree? _____RAR_____

(Initials of Authorized Representative)

**13. Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment**

Vendor agrees that recipients and subrecipients are prohibited from obligating or expending loan or grant funds to procure or obtain, extend or renew a contract to procure or obtain, or enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system from companies described in Public Law 115-232, section 889. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country are also prohibited.

Does vendor agree? _____RAR_____

(Initials of Authorized Representative)

**14. General Compliance and Cooperation with Participating Agencies:**

In addition to the foregoing specific requirements, Vendor agrees, in accepting any Purchase Order from a participating agency, it shall make a good faith effort to work with participating agencies to provide such information and to satisfy such requirements as may apply to a particular participating agency purchase or purchases including, but not limited to, applicable recordkeeping and record retention requirements.

Does vendor agree? RAR

(Initials of Authorized Representative)

**15. Applicability to Subcontractors**

Offeror agrees that all contracts it awards pursuant to the Contract shall be bound by the foregoing terms and conditions.

Does vendor agree? RAR

(Initials of Authorized Representative)

By signature below, I certify that the information in this form is true, complete, and accurate and that I am authorized by my company to make this certification and all consents and agreements contained herein.

S-Works Construction Corp.

Company Name



Signature of Authorized Company Official

Richard Ruckman

Printed Name

Chief Executive Officer & Co-Owner

Title

26 April 2024

Date

**PROPOSAL FORM 13: FEMA REQUIREMENTS**

When a participating agency seeks to procure goods and services using funds under a federal grant or contract, specific federal laws, regulations, and requirements may apply in addition to those under state law. This includes, but is not limited to, the procurement standards of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 CFR 200 (sometimes referred to as the "Uniform Guidance" or "EDGAR" requirements). Additionally, Appendix II to Part 200 authorizes FEMA to require or recommend additional provisions for contracts.

All respondents submitting proposals must complete this FEMA Recommended Contract Provisions Form regarding respondent's willingness and ability to comply with certain requirements which may be applicable to specific participating agency purchases using FEMA funds. This completed form will be made available to Members for their use while considering their purchasing options when using FEMA grant funds. Members may also require Supplier Partners to enter into ancillary agreements, in addition to the contract's general terms and conditions, to address the member's specific contractual needs, including contract requirements for a procurement using federal grants or contracts.

**For each of the items below, Respondent should certify Respondent's agreement and ability to comply, where applicable, by having respondents authorized representative complete and initial the applicable lines after each section and sign the acknowledgment at the end of this form**. If a Respondent fails to complete any item in this form, Region 10 ESC will consider the respondent's response to be that they are unable or unwilling to comply. A negative response to any of the items may, if applicable, impact the ability of a participating agency to purchase from the Supplier Partner using federal funds.

1. *Access to Records*

For All Procurements

The Winning Supplier agrees to provide the participating agency, the pass-through entity (if applicable), the FEMA Administrator, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of the Contractor which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts, and transcriptions.

The Winning Supplier agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

The Winning Supplier agrees to provide the FEMA Administrator or his authorized representatives access to construction or other work sites pertaining to the work being completed under the contract.

Does Respondent agree? RAR
(Initials of Authorized Representative)

For Contracts Entered into After August 1, 2017 Under a Major Disaster or Emergency Declaration

In compliance with section 1225 of the Disaster Recovery Reform Act of 2018, the participating agency, and the Winning Supplier acknowledge and agree that no language in this contract is intended to prohibit audits or internal reviews by the FEMA Administrator or the Comptroller General of the United States."

Does Respondent agree? RAR
(Initials of Authorized Representative)

2. *Changes*

FEMA recommends that all contracts include a changes clause that describes how, if at all, changes can be made by either party to alter the method, price, or schedule of the work without breaching the contract. The language of the clause may depend on the nature of the contract and the procured item(s) or service(s). The participating agency should also consult their servicing legal counsel to determine whether and how contract changes are permissible under applicable state, local, or tribal laws or regulations.

Does Respondent agree? **RAR**
(Initials of Authorized Representative)

3. *Use of DHS Seal, Logo, and Flags*

The Winning Supplier shall not use the DHS seal(s), logos, crests, or reproductions of flags or likenesses of DHS agency officials without specific FEMA pre-approval. The contractor shall include this provision in any subcontracts.

Does Respondent agree? **RAR**
(Initials of Authorized Representative)

4. *Compliance with Federal Law, Regulations, And Executive Orders and Acknowledgement of Federal Funding*

This is an acknowledgement that when FEMA financial assistance is used to fund all or a portion of the participating agency's contract with the Winning Supplier, the Winning Supplier will comply with all applicable federal law, regulations, executive orders, FEMA policies, procedures, and directives.

Does Respondent agree? **RAR**
(Initials of Authorized Representative)

5. *No Obligation by Federal Government*

The federal government is not a party to this or any contract resulting from this or future procurements with the participating agencies and is not subject to any obligations or liabilities to the non-federal entity, contractor, or any other party pertaining to any matter resulting from the contract.

Does Respondent agree? **RAR**
(Initials of Authorized Representative)

6. *Program Fraud and False or Fraudulent Statements or Related Acts*

The Winning Supplier acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

Does Respondent agree? **RAR**
(Initials of Authorized Representative)

7. *Affirmative Socioeconomic Steps*

If subcontracts are to be let, the Winning Supplier is required to take all necessary steps identified in 2 C.F.R. § 200.321(b)(1)-(5) to ensure that small and minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

Does Respondent agree? **RAR**
(Initials of Authorized Representative)

8. *License and Delivery of Works Subject to Copyright and Data Rights*

The Winning Supplier grants to the participating agency, a paid-up, royalty-free, nonexclusive, irrevocable, worldwide license in data first produced in the performance of this contract to reproduce, publish, or otherwise use, including prepare derivative works, distribute copies to the public, and perform publicly and display publicly such data. For data required by the contract but not first produced in the performance of this contract, the Winning Supplier will identify such data and grant to the participating agency or acquires on its behalf a license of the same scope as for data first produced in the performance of this contract. Data, as used herein, shall include any work subject to copyright under 17 U.S.C. § 102, for example, any written reports or literary works, software and/or source code, music, choreography, pictures or images, graphics, sculptures, videos, motion pictures or other audiovisual works, sound and/or video recordings, and architectural works. Upon or before the completion of this contract, the Winning Supplier will deliver to the participating agency data first produced in the performance of this contract and data required by the contract but not first produced in the performance of this contract in formats acceptable by the (insert name of the non-federal entity).

Does Respondent agree? **RAR**
(Initials of Authorized Representative)

## PROPOSAL FORM 14: ADDITIONAL ARIZONA CONTRACTOR REQUIREMENTS

**AZ Compliance with Federal and state requirements:** Contractor agrees when working on any federally assisted projects with more than $2,000.00 in labor costs, to comply with all federal and state requirements, as well as Equal Opportunity Employment requirements and all other federal and state laws, statutes, etc. Contractor agrees to post wage rates at the work site and submit a copy of their payroll to the member for their files. Contractor must retain records for three years to allow the federal grantor agency access to these records, upon demand. Contractor also agrees to comply with the Arizona Executive Order 75-5, as amended by Executive Order 99-4.
When working on contracts funded with Federal Grant monies, contractor additionally agrees to comply with the administrative requirements for grants, and cooperative agreements to state, local and federally recognized Indian Tribal Governments.

**AZ Compliance with workforce requirements:** Pursuant to ARS 41-4401, Contractor and subcontractor(s) warrant their compliance with all federal and state immigration laws and regulations that relate to their employees, and compliance with ARS 23-214 subsection A, which states, …"every employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-Verify program"
Region 10 ESC reserves the right to cancel or suspend the use of any contract for violations of immigration laws and regulations. Region 10 ESC and its members reserve the right to inspect the papers of any contractor or subcontract employee who works under this contract to ensure compliance with the warranty above.

**AZ Contractor Employee Work Eligibility:** By entering into this contract, contractor agrees and warrants compliance with A.R.S. 41-4401, A.R.S. 23-214, the Federal Immigration and Nationality Act (FINA), and all other Federal immigration laws and regulations. Region 10 ESC and/or Region 10 ESC members may request verification of compliance from any contractor or sub contractor performing work under this contract. Region 10 ESC and Region 10 ESC members reserve the right to confirm compliance. In the event that Region 10 ESC or Region 10 ESC members suspect or find that any contractor or subcontractor is not in compliance, Region 10 ESC may pursue any and all remedies allowed by law, including but not limited to suspension of work, termination of contract, suspension and/or debarment of the contractor. All cost associated with any legal action will be the responsibility of the contractor.

**AZ Non-Compliance:** All federally assisted contracts to members that exceed $10,000.00 may be terminated by the federal grantee for noncompliance by contractor. In projects that are not federally funded, Respondent must agree to meet any federal, state or local requirements as necessary. In addition, if compliance with the federal regulations increases the contract costs beyond the agreed on costs in this solicitation, the additional costs may only apply to the portion of the work paid by the federal grantee.

**Registered Sex Offender Restrictions (Arizona):** For work to be performed at an Arizona school, contractor agrees that no employee or employee of a subcontractor who has been adjudicated to be a registered sex offender will perform work at any time when students are present, or reasonably expected to be present. Contractor agrees that a violation of this condition shall be considered a material breach and may result in the cancellation of the purchase order at the Region 10 ESC member's discretion. Contractor must identify any additional costs associated with compliance to this term. If no costs are specified, compliance with this term will be provided at no additional charge.

**Offshore Performance of Work Prohibited:** Due to security and identity protection concerns, direct services under this contract shall be performed within the borders of the United States.

**Terrorism Country Divestments:** In accordance with A.R.S. 35-392, Region 10 ESC and Region 10 ESC members are prohibited from purchasing from a company that is in violation of the Export Administration Act. By entering into the contract, contractor warrants compliance with the Export Administration Act.

The undersigned hereby accepts and agrees to comply with all statutory compliance and notice requirements listed in this document.



**26 April 2024**

Signature of Respondent Date

**PROPOSAL FORM 15: OWNERSHIP DISCLOSURE FORM (N.J.S. 52:25-24.2)**

Pursuant to the requirements of P.L. 1999, Chapter 440 effective April 17, 2000 (Local Public Contracts Law), the Respondent shall complete the form attached to these specifications listing the persons owning 10 percent (10%) or more of the firm presenting the proposal.

**Company Name:** S-Works Construction Corp.

**Street:** 212 E. Market St.

**City, State, Zip Code:** Leesburg, VA 20176

***Complete as appropriate:***

*I _____ , certify that I am the sole owner of _____ , that there are no partners and the business is not incorporated, and the provisions of N.J.S. 52:25-24.2 do not apply.*

***OR:***

*I* Richard Ruckman *, a partner in* S-Works Construction Corp. *, do hereby certify that the following is a list of all individual partners who own a 10% or greater interest therein. I further certify that if one (1) or more of the partners is itself a corporation or partnership, there is also set forth the names and addresses of the stockholders holding 10% or more of that corporation's stock or the individual partners owning 10% or greater interest in that partnership.*

***OR:***

*I _____ , an authorized representative of _____ , a corporation, do hereby certify that the following is a list of the names and addresses of all stockholders in the corporation who own 10% or more of its stock of any class. I further certify that if one (1) or more of such stockholders is itself a corporation or partnership, that there is also set forth the names and addresses of the stockholders holding 10% or more of the corporation's stock or the individual partners owning a 10% or greater interest in that partnership.*

**(Note: If there are no partners or stockholders owning 10% or more interest, indicate none.)**

| Name | Address | Interest |
|---|---|---|
| Richard Ruckman | 212 E. Market St. Leesburg, VA 20176 | 49% |
| Joseph Salama | 212 E. Market St. Leesburg, VA 20176 | 51% |

I further certify that the statements and information contained herein, are complete and correct to the best of my knowledge and belief.

_____ 26 April 2024

***Authorized Signature and Title*** ***Date***

**PROPOSAL FORM 16: NON-COLLUSION AFFIDAVIT**
**Company Name:** S-Works Construction Corp.
**Street:** 212 E. Market St.
**City, State, Zip Code:** Leesburg, VA 20176

**S-Works Construction Corp. currently does not conduct business in the state of New Jersey. If awarded a contract under this RFP, S-Works Construction Corp. is willing and able to attain the required licenses, New Jersey public notary, and other state-specific requirements to be in accordance with all New Jersey, Equalis, and Region 10 ESC laws and regulations.**

*State of New Jersey*

*County of _____*

*I, _____ of the _____*
*Name* *City*

*in the County of _____, State of _____ of full age, being duly sworn according to law on my oath depose and say that:*

*I am the _____ of the firm of _____*
*Title* *Company Name*

*the Respondent making the Proposal for the goods, services or public work specified under the Harrison Township Board of Education attached proposal, and that I executed the said proposal with full authority to do so; that said Respondent has not directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive bidding in connection with the above proposal, and that all statements contained in said bid proposal and in this affidavit are true and correct, and made with full knowledge that the Harrison Township Board of Education relies upon the truth of the statements contained in said bid proposal and in the statements contained in this affidavit in awarding the contract for the said goods, services or public work.*

*I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except bona fide employees or bona fide established commercial or selling agencies maintained by*

_____ _____
*Company Name* *Authorized Signature & Title*

Subscribed and sworn before me

this _____ day of _____, 20____

_____
Notary Public of New Jersey
My commission expires , 20____

SEAL

**PROPOSAL FORM 17: AFFIRMATIVE ACTION AFFIDAVIT (P.L. 1975, C.127)**

**Company Name:** S-Works Construction Corp.

**Street:** 212 E. Market St.

**City, State, Zip Code:** Leesburg, VA 20176

***Bid Proposal Certification:***

*Indicate below your compliance with New Jersey Affirmative Action regulations. Your proposal will be accepted even if you are not in compliance at this time. No contract and/or purchase order may be issued, however, until all Affirmative Action requirements are met.*

***Required Affirmative Action Evidence:***

*Procurement, Professional & Service Contracts (Exhibit A)*

*Vendors must submit with proposal:*

1. *A photo copy of their Federal Letter of Affirmative Action Plan Approval* _____

*OR*

2. *A photo copy of their Certificate of Employee Information Report* _____

*OR*

3. *A complete Affirmative Action Employee Information Report (AA302)* _____

***Public Work – Over $50,000 Total Project Cost:***

*A. No approved Federal or New Jersey Affirmative Action Plan. We will complete Report Form AA201-A upon receipt from the Harrison Township Board of Education* ____x____

*B. Approved Federal or New Jersey Plan – certificate enclosed* _____

*I further certify that the statements and information contained herein, are complete and correct to the best of my knowledge and belief.*

CEO & Co-Owner — 26 April 2024

***Authorized Signature and Title*** ***Date***

***P.L. 1995, c. 127 (N.J.A.C. 17:27)***

***MANDATORY AFFIRMATIVE ACTION LANGUAGE***

***PROCUREMENT, PROFESSIONAL AND SERVICE CONTRACTS***

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation. The contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color,

national origin, ancestry, marital status, sex, affectional or sexual orientation. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this non-discrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisement for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation.

The contractor or subcontractor, where applicable, will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to attempt in good faith to employ minority and female workers trade consistent with the applicable county employment goal prescribed by N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L. 1975, C.127, as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action Office pursuant to N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L. 1975, C.127, as amended and supplemented from time to time.

The contractor or subcontractor agrees to inform in writing appropriate recruitment agencies in the area, including employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of it testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the state of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

The contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and lay-off to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation, and conform with the applicable employment goals, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor and its subcontractors shall furnish such reports or other documents to the Affirmative Action Office as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Affirmative Action Office for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code (NJAC 17:27).

_____

Signature of Procurement Agent

**S-Works assumes this signature line is for a Region 10 ESC and/or Equalis Group Procurement Agent. If S-Works is supposed to sign this line, please notify us and we will execute promptly.**

## PROPOSAL FORM 18: C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM

**Public Agency Instructions**

This page provides guidance to public agencies entering into contracts with business entities that are required to file Political Contribution Disclosure forms with the agency. **It is not intended to be provided to contractors.** What follows are instructions on the use of form local units can provide to contractors that are required to disclose political contributions pursuant to N.J.S.A. 19:44A-20.26 (P.L. 2005, c. 271, s.2). Additional information is available in Local Finance Notice 2006-1 (https://www.nj.gov/dca/divisions/dlgs/resources/lfns_2006.html).

1. The disclosure is required for all contracts in excess of $17,500 that are **not awarded** pursuant to a "fair and open" process (N.J.S.A. 19:44A-20.7).
2. Due to the potential length of some contractor submissions, the public agency should consider allowing data to be submitted in electronic form (i.e., spreadsheet, pdf file, etc.). Submissions must be kept with the contract documents or in an appropriate computer file and be available for public access. **The form is worded to accept this alternate submission.** The text should be amended if electronic submission will not be allowed.
3. The submission must be **received from the contractor and** on file at least 10 days prior to award of the contract. Resolutions of award should reflect that the disclosure has been received and is on file.
4. The contractor must disclose contributions made to candidate and party committees covering a wide range of public agencies, including all public agencies that have elected officials in the county of the public agency, state legislative positions, and various state entities. The Division of Local Government Services recommends that contractors be provided a list of the affected agencies. This will assist contractors in determining the campaign and political committees of the officials and candidates affected by the disclosure.
    a) The Division has prepared model disclosure forms for each county. They can be downloaded from the "County PCD Forms" link on the Pay-to-Play web site at https://www.state.nj.us/dca/divisions/dlgs/programs/pay_2_play.html They will be updated from time-to-time as necessary.
    b) A public agency using these forms **should edit them to properly reflect the correct legislative district**(s). As the forms are county-based, **they list all legislative districts** in each county. **Districts that do not represent the public agency should be removed from the lists.**
    c) Some contractors may find it easier to provide a single list that covers all contributions, regardless of the county. These submissions are appropriate and should be accepted.
    d) The form may be used "as-is", subject to edits as described herein.
    e) The "Contractor Instructions" sheet is intended to be provided with the form. It is recommended that the Instructions and the form be printed on the same piece of paper. The form notes that the Instructions are printed on the back of the form; where that is not the case, the text should be edited accordingly.
    f) The form is a Word document and can be edited to meet local needs, and posted for download on web sites, used as an e-mail attachment, or provided as a printed document.
5. It is recommended that the contractor also complete a "Stockholder Disclosure Certification." This will assist the local unit in its obligation to ensure that contractor did not make any prohibited contributions to the committees listed on the Business Entity Disclosure Certification in the 12 months prior to the contract. (See Local Finance Notice 2006-7 for additional information on this obligation) A sample Certification form is part of this package and the instruction to complete it is included in the Contractor Instructions. **NOTE: This section is not applicable to Boards of Education.**

**C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM**
**Contractor Instructions**

Business entities (contractors) receiving contracts from a public agency that are NOT awarded pursuant to a "fair and open" process (defined at N.J.S.A. 19:44A-20.7) are subject to the provisions of P.L. 2005, c. 271, s.2 (N.J.S.A. 19:44A-20.26). This law provides that 10 days prior to the award of such a contract, the contractor shall disclose contributions to:

1. any State, county, or municipal committee of a political party
2. any legislative leadership committee*
3. any continuing political committee (a.k.a., political action committee)
4. any candidate committee of a candidate for, or holder of, an elective office:

1. of the public entity awarding the contract
2. of that county in which that public entity is located
3. of another public entity within that county
4. or of a legislative district in which that public entity is located or, when the public entity is a county, of any legislative district which includes all or part of the county. The disclosure must list reportable contributions to any of the committees that exceed $300 per election cycle that were made during the 12 months prior to award of the contract. See N.J.S.A. 19:44A-8 and 19:44A-16 for more details on reportable contributions.

N.J.S.A. 19:44A-20.26 itemizes the parties from whom contributions must be disclosed when a business entity is not a natural person. This includes the following:

5. individuals with an "interest" ownership or control of more than 10% of the profits or assets of a business entity or 10% of the stock in the case of a business entity that is a corporation for profit
6. all principals, partners, officers, or directors of the business entity or their spouses
7. any subsidiaries directly or indirectly controlled by the business entity
8. IRS Code Section 527 New Jersey based organizations, directly or indirectly controlled by the business entity and filing as continuing political committees, (PACs). When the business entity is a natural person, "a contribution by that person's spouse or child, residing therewith, shall be deemed to be a contribution by the business entity." [N.J.S.A. 19:44A-20.26(b)] The contributor must be listed on the disclosure. Any business entity that fails to comply with the disclosure provisions shall be subject to a fine imposed by ELEC in an amount to be determined by the Commission which may be based upon the amount that the business entity failed to report. The enclosed list of agencies is provided to assist the contractor in identifying those public agencies whose elected official and/or candidate campaign committees are affected by the disclosure requirement. It is the contractor's responsibility to identify the specific committees to which contributions may have been made and need to be disclosed. The disclosed information may exceed the minimum requirement. The enclosed form, a content-consistent facsimile, or an electronic data file containing the required details (along with a signed cover sheet) may be used as the contractor's submission and is disclosable to the public under the Open Public Records Act. The contractor must also complete the attached Stockholder Disclosure Certification. This will assist the agency in meeting its obligations under the law.

**NOTE: This section does not apply to Board of Education contracts.**

* N.J.S.A. 19:44A-3(s): "The term "legislative leadership committee" means a committee established, authorized to be established, or designated by the President of the Senate, the Minority Leader of the Senate, the Speaker

of the General Assembly or the Minority Leader of the General Assembly pursuant to section 16 of P.L.1993, c.65 (C.19:44A-10.1) for the purpose of receiving contributions and making expenditures."

**C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM**

Required Pursuant To N.J.S.A. 19:44A-20.26

**This form or its permitted facsimile must be submitted to the local unit no later than 10 days prior to the award of the contract.**

**Part I – Vendor Information**

| | | | | | |
|---|---|---|---|---|---|
| Vendor Name: | **S-Works Construction Corp.** | | | | |
| Address: | **212 E. Market St.** | | | | |
| City: | **Leesburg** | State: | **VA** | Zip: | **20176** |

The undersigned being authorized to certify, hereby certifies that the submission provided herein represents compliance with the provisions of N.J.S.A. 19:44A-20.26 and as represented by the Instructions accompanying this form.

| Signature | **Richard Ruckman** | **CEO & Co-Owner** |
|---|---|---|
| | Printed Name | Title |

**Part II – Contribution Disclosure**

Disclosure requirement: Pursuant to N.J.S.A. 19:44A-20.26 this disclosure must include all reportable political contributions (more than $300 per election cycle) over the 12 months prior to submission to the committees of the government entities listed on the form provided by the local unit.

☐ Check here if disclosure is provided in electronic form.

| Contributor Name | Recipient Name | Date | Dollar Amount |
|---|---|---|---|
| **N/A** | **N/A** | **N/A** | $ **0** |
| | | | |
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☐ Check here if the information is continued on subsequent page(s)

**S-Works Construction Corp. as a corporation, the Shareholders, and/or members of the Board of Directors have NOT made an political contributions.**

**List of Agencies with Elected Officials Required for Political Contribution Disclosure**
**N.J.S.A. 19:44A-20.26**
**County Name:**
State: Governor, and Legislative Leadership Committees
Legislative District #s:
State Senator and two members of the General Assembly per district.

County:

| | | |
|---|---|---|
| Freeholders | County Clerk | Sheriff |
| {County Executive} | Surrogate | |

Municipalities (Mayor and members of governing body, regardless of title):

**USERS SHOULD CREATE THEIR OWN FORM, OR DOWNLOAD FROM WWW.NJ.GOV/DCA/LGS/P2P A COUNTY-BASED, CUSTOMIZABLE FORM.**

**S-Works Construction Corp. as a corporation, the Shareholders, and/or members of the Board of Directors have NOT made an political contributions.**

## PROPOSAL FORM 19: STOCKHOLDER DISCLOSURE CERTIFICATION

**Name of Business:**

[X] I certify that the list below contains the names and home addresses of all stockholders holding 10% or more of the issued and outstanding stock of the undersigned.

**OR**

[ ] I certify that no one stockholder owns 10% or more of the issued and outstanding stock of the undersigned.

**Check the box that represents the type of business organization:**

- [ ] Partnership
- [ ] Corporation
- [ ] Sole Proprietorship
- [ ] Limited Partnership
- [ ] Limited Liability Corporation
- [ ] Limited Liability Partnership
- [X] Subchapter S Corporation

**Sign and notarize the form below, and, if necessary, complete the stockholder list below.**

Stockholders:

| | |
|---|---|
| Name:<br>**Richard Ruckman**<br>Home Address:<br>**212 E. Market St. Leesburg, VA 20176** | Name:<br>**Joseph Salama**<br>Home Address:<br>**212 E. Market St. Leesburg, VA 20176** |
| Name:<br><br>Home Address: | Name:<br><br>Home Address: |
| Name:<br><br>Home Address: | Name:<br><br>Home Address: |
| Subscribed and sworn before me this 26th day of April, 2024<br><br>(Notary Public)<br><br>My Commission expires: 7/31/2024 | Mary Elizabeth Galvin<br>(Affiant)<br><br>Mary Elizabeth Galvin Notary Public<br>(Print name & title of affiant)<br><br>(Corporate Seal) |

MARY ELIZABETH GALVIN NOTARY PUBLIC REG. #7886522 MY COMMISSION EXPIRES 07/31/2024 COMMONWEALTH OF VIRGINIA

9-WORKS CONSTRUCTION CORPORATION SEAL



689

**PROPOSAL FORM 20: GENERAL TERMS AND CONDITIONS ACCEPTANCE FORM**

*Signature on the Vendor Contract Signature form certifies complete acceptance of the General Terms and Conditions in this solicitation, except as noted below (additional pages may be attached, if necessary).*

**Check one of the following responses to the General Terms and Conditions:**

☒ We take no exceptions/deviations to the general terms and conditions

(*Note: If none are listed below, it is understood that no exceptions/deviations are taken.)*

☐ We take the following exceptions/deviations to the general terms and conditions. All exceptions/deviations must be clearly explained. Reference the corresponding general terms and conditions that you are taking exceptions/deviations to. Clearly state if you are adding additions terms and conditions to the general terms and conditions. Provide details on your exceptions/deviations below:

(*Note: Unacceptable exceptions shall remove your proposal from consideration for award. Region 10 ESC shall be the sole judge on the acceptance of exceptions/deviations and the decision shall be final.*)

**PROPOSAL FORM 21: EQUALIS GROUP ADMINISTRATION AGREEMENT**

## Requirements for Master Agreement To be administered by Equalis Group

**Attachment A, Equalis Group Administrative Agreement** is used in administering Master Agreements with Region 10 and is preferred by Equalis Group. Redlined copies of this agreement should not be submitted with the response. Should a respondent be recommended for award, this agreement will be negotiated and executed between Equalis Group and the respondent. **Respondents must select one of the following options for submitting their response**.

- ☐ Respondent agrees to all terms and conditions outlined in each of the Administration Agreement.
- ☒ Respondent wishes to negotiate directly with Equalis Group on terms and conditions outlined in the Administration Agreement. Negotiations will commence after sealed Proposals are opened and Region 10 has determined the respondent met all requirements in their response and may be eligible for award.

## PROPOSAL FORM 22: OPEN RECORDS POLICY ACKNOWLEDGEMENT AND ACCEPTANCE

### OPEN RECORDS POLICY ACKNOWLEDGMENT AND ACCEPTANCE

Be advised that all information and documents submitted will be subject to the Public Information Act requirements governed by Chapter 552 of the Texas Government Code.

Because contracts are awarded by a Texas governmental entity, all responses submitted are subject to release as public information after contracts are executed. If a Respondent believes that its response, or parts of its response, may be exempted from disclosure to the public, the Respondent must specify page-by-page and line-by-line the parts of the response, which it believes, are exempted from disclosure. In addition, the Respondent must specify which exception(s) are applicable and provide detailed reasons to substantiate the exception(s). Respondent must provide this information on the "Acknowledgement and Acceptance to Region 10 ESC's Public Information Act Policy" form found on the next page of this solicitation. Any information that is unmarked will be considered public information and released, if requested under the Public Information Act.

The determination of whether information is confidential and not subject to disclosure is the duty of the Office of Attorney General (OAG). Region 10 ESC must provide the OAG with the information requested in order for the OAG to render an opinion. In such circumstances, Respondent will be notified in writing that the material has been requested and delivered to the OAG. Respondent will have an opportunity to make arguments to the OAG in writing regarding the exception(s) to the TPIA that permit the information to be withheld from public disclosure. Respondents are advised that such arguments to the OAG must be specific and well-reasoned--vague and general claims to confidentiality by the Respondent are generally not acceptable to the OAG. Once the OAG opinion is received by Region 10 ESC, Region 10 ESC must comply with the opinions of the OAG. Region 10 ESC assumes no responsibility for asserting legal arguments on behalf of any Respondent. Respondents are advised to consult with their legal counsel concerning disclosure issues resulting from this procurement process and to take precautions to safeguard trade secrets and other proprietary information.

After completion of award, these documents will be available for public inspection.

**Signature below certifies complete acceptance of Region 10 ESC's Open Records Policy, except as noted below (additional pages may be attached, if necessary). Check one of the following responses to the Acknowledgment and Acceptance of Region 10 ESC's Open Records Policy below:**

☐ We acknowledge Region 10 ESC's Public Information Act policy and declare that no information submitted with this proposal, or any part of our proposal, is exempt from disclosure under the Public Information Act.

(*Note: All information believed to be a trade secret or proprietary must be listed below. It is further understood that failure to identify such information, in strict accordance with the instructions below, will result in that information being considered public information and released, if requested under the Public Information Act.)*

☒ We declare the following information to be a trade secret or proprietary and exempt from disclosure under the Public Information Act.

*(Note: Respondent must specify page-by-page and line-by-line the parts of the response, which it believes, are exempt. In addition, Respondent must specify which exception(s) are applicable and provide detailed reasons to substantiate the exception(s).*

**26 April 2024** — *Date*

**CEO & Co-Owner** — *Authorized Signature & Title*

**Proposal Form 1: Attachment B - Pricing is proprietary information. S-Works will provide this information to participating agencies upon request.**

**PROPOSAL FORM 23: VENDOR CONTRACT AND SIGNATURE FORM**

The undersigned hereby proposes and agrees to furnish goods and/or services in strict compliance with the terms, specifications and conditions at the prices proposed within response unless noted in writing. The undersigned further certifies that he/she is an officer of the company and has authority to negotiate and bind the company named below and has not prepared this proposal in collusion with any other Respondent and that the contents of this proposal as to prices, terms or conditions of said proposal have not been communicated by the undersigned nor by any employee or agent to any person engaged in this type of business prior to the official opening of this proposal.

**VENDORS MUST SUBMIT THIS FORM COMPLETED AND SIGNED WITH THEIR RESPONSE TO BE CONSIDERED**

| | |
|---|---|
| Company name | **S-Works Construction Corp.** |
| Address | **212 E. Market St.** |
| City/State/Zip | **Leesburg, VA 20176** |
| Telephone No. | **703-953-3733** |
| Fax No. | **703-955-7710** |
| Email address | **rruckman@sworksconstruction.com** |
| Printed name | **Richard Ruckman** |
| Position with company | **CEO & Co-Owner** |
| Authorized signature | |

**Term of contract** July 1, 2024 **to** June 30, 2026

Unless otherwise stated, all contracts are for a period of two (2) years with an option to renew annually for an additional three (3) years if agreed to by Region 10 ESC. Vendor shall honor all administrative fees for any sales made based on the contract whether renewed or not.

Jana Melsheimer (Jun 19, 2024 15:34 CDT)

Region 10 ESC Authorized Agent

Jun 19, 2024

Date

**Dr. Jana Melsheimer**

Print Name

**Equalis Group Contract Number** R10-1166D

**PIGGYBACK AGREEMENT FOR**

**JOB ORDER CONTRACTING (JOC)**

**BETWEEN**

**HARDEE COUNTY, FLORIDA AND S-WORKS CONSTRCUTION CORP.**

**THIS AGREEMENT** (this "Agreement") is made effective as of the 7 day of August, 2025, (the "Effective Date"), by and between **HARDEE COUNTY, FLORIDA,** a political subdivision organized under the law of Florida, (the "County") and **S-WORKS CONSTRUCTION CORP.,** (hereinafter, the "Contractor"). Collectively the County and the Contractor are referred to as "Parties."

**WHERAS,** the Region 10 Education Service Center (ESC) on behalf of itself and the national Equalis membership issued Request for Proposal No R10-1166 on March 28, 2024, for Job Order Contracting (the "RFP") on an as-needed basis and awarded the RFP to S-Works Construction Corp. on June 19, 2024 Job Order Contracting (JOC), contract number R10-1166D to begin July 1, 2024, for an initial two (2) year term with three (3) optional one (1) year renewals, which the RFP, Contractor's Response and Contract General Terms and Conditions is attached hereto as Exhibit "A" (the "Contract" which shall include the RFP, Contractor's Response, and Region 10 ESC Contract r10-1166D Terms of Agreement); and

**WHEREAS,** the Parties wish to incorporate the terms and conditions of the Contract in this Agreement, except as otherwise modified or amended herein; and

**WHEREAS,** the Contractor will perform the services on behalf of the County; and

**NOW, THEREFORE**, in conjunction of the mutual covenants and conditions contained herein, the County and the Contractor agree as follows:

1. **Incorporation of Contract.** The terms and conditions of the Contract (Exhibit A hereto) is incorporated as though fully set forth herein. Except as otherwise specifically set forth or modified herein, all terms in the Contract are hereby ratified and affirmed and shall remain unmodified and in full force and effect in accordance with its terms.
2. **Conflicts**. In the event of any conflict or ambiguity between the terms and provisions of this Agreement and the terms and provisions of the Contract, the terms and provisions of this Agreement shall control.
3. **Defined Terms**. All initial capitalized terms used in this Agreement shall have the same meaning as set forth in the Contract unless otherwise provided in this Agreement. All references to Contract and corresponding addresses shall be replaced with Hardee County and the address (as provided herein for notices) where applicable.

4. **Counterparts**. This Agreement may be executed in several counterparts, each of which shall be deemed an original and such counterparts shall constitute one and the same instrument.
5. **Term**. The term of this Agreement shall be for a two (2) year period from the effective date, unless terminated earlier in accordance with Article 5 of the RFP. Additionally, subject to prior written approval of the parties, this Agreement may be renewed for up to three (3) additional one (1) year terms.
6. **Amending Section 3 Terms & Conditions – Governing Law; Invalidity.** Section 3 Terms & Conditions – Governing Law; Invalidity is hereby amended as follows:

   Governing Law and Assignment: The Laws of the State of Florida shall govern the validity, interpretation and enforcement of this Contract with the respective venue being in Hardee County, Florida

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK. SIGNARURE PAGERS FOLLOW.]**

**IN WITNESS WHEREOF,** the parties hereto have caused this Agreement to be executed on this 7 day of August, 2025.

**HARDEE COUNTY, FLORIDA** **S-WORKS CONSTRCUTION CORP.**

By:_____

By:_____

Terry Atchley, County Manager

Name:_____

Title:_____

Witness

Approved as to form and legal sufficiency:

By:_____

By:_____

Sarah Johnston
County Attorney

**Addresses for Notice:**
Hardee County
Attn: County Manager
412 West Orange Street. Room 103
Wauchula, Fl 33873
863-773-9430 (telephone)
Terry.atchley@hardeecountyfl.gov (email)

**Addresses for Notice:**
**With a copy to:**
Hardee County
Attn: Sarah L. Johnston
Hardee County Attorney
412 West Orange Street. Room 103
Wauchula, FL 33873
863-773-9430 (telephone)

EXHIBIT A

COPY OF REQUEST FOR PROPOSAL NO. R10-1166, S-WORKS CONSTRCUTION CORP. RESPONSE, REGION 10 ESC CONTRACT R10-1166D TERMS OF AGREEMENT

[COPIES SHALL BE MAINTAINED ON FILE WITH THE COUNTY'S PROCURMENT DEPARTMENT]

# Scope of Work – Pioneer Park Bathhouse Phase 1

Project: Pioneer Park Bathhouse Phase 1
Location: Hardee County, Florida - Pioneer Park
Prepared by: Bobby Keene, Capital Projects Manager
Address: 205 Hanchey Rd. Wauchula, FL 33873
Phone: (863) 558-4781
Email: bobby.keene@hardeecountyfl.gov

## Scope of Work

This Scope of Work outlines the activities to be performed for the development of the Pioneer Park Bathhouse Phase 1 project. Work is divided into the following major components:

### 1. General

- Clearing and grubbing (0.10 acres)

### 2. Lift Station and Utilities

- Installation of 48 linear feet of chain link fence

- Furnish and install one 36-inch diameter fiberglass well

- Furnish and install two Sulzer Model Piranha pumps

- Furnish and install one control panel

- Install 15 linear feet of 6" PVC gravity sewer

- Install 800 linear feet of 2" HDPE force main

- Furnish and install one sanitary sewer cleanout

- Furnish and install one 4"x2" PVC tee fitting

- Furnish and install one 2" gate valve

- Furnish and install two 2" check valves

- Furnish and install two pressure gauges

- Install 60 linear feet of 2" HDPE water service

### 3. Site Work

- Install 83 square yards of 4" thick concrete sidewalk

- Install 190 square yards of crushed shell base (Optional Base Group 06)

- Install 30 tons of Superpave asphaltic concrete

- Install four concrete wheel stops

- Apply painted pavement markings, standard white solid, 6"

**AGENDA ITEM NO. 11.E**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Lindsey Barwick, Clerk of Courts |
| **ITEM TYPE:** | Business Agenda - Action Items |
| **AGENDA SECTION:** | **BUSINESS AGENDA - Action Items:** |
| **SUBJECT:** | **Bobby Keene, Capital Projects Manager & Ashley Derringer, Utilities Superintendent** - Resolution 2025-66 - Hardee County IDA Asset Donations |

**SUGGESTED ACTION:**

- Motion to approve Resolution 2025-66, A resolution of the Board of County Commissioners of Hardee County, Florida ratifying and approving the acceptance of donations to the county for a valid public purpose; authorizing the expenditure of the donations for the identified use; providing for authorization; and providing for an effective date.

**ATTACHMENTS:**

Memo - IDA Donation HCCP Lift Station.pdf
Resolution 2025-66.docx
Exhibit A - Donation from IDA.docx
ATS Cut Sheet.pdf
GEN Cut Sheet.pdf
Photo.jpeg

Hardee County FLORIDA

# Utilities Department

**To:** Terry Atchley, County Manager

**Through:** Doug Baber, Assistant County Manager

**From:** Bobby Keene, Capital Projects Manager
Ashley Derringer, Utilities Superintendent

**Subject:** Resolution No. 2025-66 Ratification of Donations from IDA

**Date:** August 07, 2025

County Staff in close coordination with The Development Group and IDA constructed a Utility Lift Station with Generator, Automatic Transfer Switch (ATS), and Force Main to provide a sanitary sewer collection system for the expansion of the Hardee Conty Commerce Park. Assets valued at $222,442.00 funded through the IDA.

This Lift station known as HCCP 2 is located within the expansion of the Commerce Park just south of the Hardee County Sheriff Office Outpost. It provides a centralized sewer system for the current and future use of multiple business within the expansion of the Commerce Park. This station will pump sanitary sewer to the Wauchula Hills Wastewater Treatment Facility for treatment in accordance with Florida Department of Environmental Protection.

The Station was completed and brought online in September 2021 and is being managed by Hardee County Utilities Department with no additional cost. The station has been added into the monthly preventative maintenance plan, with an average annual operations and maintenance cost of $2,200.00 within the FY budget for the department.

County Staff recommends approval of Resolution 2025-66.

**BOARD OF COUNTY COMMISSIONERS**

**TIM WELLS**
DISTRICT 1

**NOEY FLORES**
VICE-CHAIR, DISTRICT 2

**DONALD CHANCEY**
DISTRICT 3

**RUSSELL MELENDY**
CHAIR, DISTRICT 4

**KENNY MILLER**
DISTRICT 5

**TERRY ATCHLEY**
COUNTY MANAGER

**SARAH JOHNSTON**
COUNTY ATTORNEY

**MAILING ADDRESS**
412 West Orange Street
Suite 201
Wauchula, FL 33873

**PHONE**
863-773-3199

**WEBSITE**
hardeecountyfl.gov

**RESOLUTION NO. 2025-66**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA RATIFYING AND APPROVING THE ACCEPTANCE OF DONATIONS TO THE COUNTY FOR A VALID PUBLIC PURPOSE; AUTHORIZING THE EXPENDITURE OF THE DONATIONS FOR THE IDENTIFIED USE; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** Chapter 112, Florida Statutes, contains the Code of Ethics for Public Officers and Employees, and included in the code is provisions governing conflicts of interests, misuse of position, and standards of conduct for public officers and employees; and

**WHEREAS,** Hardee County, Florida (the "County") is eligible to receive donations so long as the donations serve a valid public purpose and are not given for an illegal purpose; and

**WHEREAS,** the Board of County Commissioners (the "Board"), in an effort to promote transparency and ensure any donations made to the County comply with Florida law desires to accept the donations from the donors as provided in the attached Exhibit "A" for the specified activity or event; and

**WHEREAS,** Article VII, section 10, Florida Constitution provides that County funds may only be expended for a public purpose benefiting the residents and property owners in Hardee County; and

**WHEREAS,** the Board finds the donations provided in the attached Exhibit "A" serve a valid public purpose benefiting the residents, property owners and visitors in the County; and

**WHEREAS,** the Board ratifies, approves and authorizes the County Manager to accept the donations and expend the funds for the specified purposes as provided for in the attached Exhibit "A".

**NOW, THEREFORE, BE IT RESOLVED BY THE HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS, AS FOLLOWS:**

**Section 1. Recitals Adopted.** The foregoing recitals are incorporated in this Resolution as if fully set forth herein and made a part hereof by reference.

**Section 2.** **Approval and Authorization.** That the Board hereby ratifies and approves the donations as provided for in the attached Exhibit "A" from the identified parties for the specified uses and further finds the acceptance and expenditure of the donations to serve a public purpose benefiting the residents, property owners and visitors in Hardee County.

**Section 3.** **Approval and Authorization Donation Expenditure.** The Board hereby ratifies, approves and authorizes the County Manager or Designee to accept and expend the donations in accordance with specified purpose provided for in Exhibit "A".

**Section 4.** **Effective Date.** This Resolution shall take effect immediately upon adoption.

**APPROVED AND ADOPTED** this ___ day of _____, 2025 at a regular meeting of The Board of County Commissioners of Hardee County, Florida.

THE BOARD OF COUNTY COMMISSIONERS OF HARDEE COUNTY, FLORIDA

_____
Russell A. Melendy
Chair

ATTEST:

_____
Victoria L. Rogers
Ex-Officio Clerk to the Board of County Commissioners

APPROVED AS TO FORM, CONTENT & LEGAL SUFFICIENCY:

_____
Sarah Johnston
COUNTY ATTORNEY

# Exhibit A

The Hardee County Industrial Development Authority is donating the following assets to the Hardee County Board of County Commissioners:

1. Lift Station
    a. Cost Basis: $160,177
2. Generator
    a. Cost Basis: $49,848

2A. Force Main Automatic Transfer Switch

    a. Cost Basis: $12,417

Spec sheets for the automatic transfer switch and generator are to follow.

Automatic
Transfer Switches

GENERAC®

# Service Rated Automatic Transfer Switches




100 - 200 Amps, Three Phase

Models: RTSW100G3
RTSW100J3
RTSW100K3
RTSW200G3
RTSW200J3
RTSW200K3

ETL LISTED

USA ENGINEERED & BUILT*
*Assembled in the USA using domestic and foreign parts

## Description

Generac Three Phase Automatic Transfer Switches are designed for use with three phase generators that utilize an Evolution™ or Nexus™ Controller. The Service Entrance Transfer Switches are open transition and listed to ETL for Optional Standby applications. Enclosures are provided with integrated deadfront for safe operation of the Service Disconnect. The Service Entrance Switches are ETL listed, and are designed for a single person installation.

## Standard Features

Service rated (RTSW) Generac Automatic Transfer Switches are housed in an aluminum NEMA Type 3R enclosure, with electrostatically applied powder coating. The Heavy Duty Generac Contactor is a ETL recognized device, designed for years of service. The controller at the generator handles all the timing, sensing, exercising functions, and transfer commands. All switches are covered by a 5 year limited warranty.

GENERAC® ISO 9001:2008

GENERAC

# 100 - 200 Amps, Three Phase

## Automatic Transfer Switches

## Functions

All timing and sensing functions originate in the generator controller.

| | |
|---|---|
| Utility Voltage Drop-out | <60% |
| Timer to Generator Start | 5 Second Factory Set, Adjustable Between 2 - 1,500 Seconds by a Qualified Dealer* |
| Engine Warmup Delay | 5 Second Factory Set, Adjustable Between 2 - 1,500 Seconds by a Qualified Dealer* |
| Utility Voltage Pickup | >90% |
| Re-transfer Time Delay | 15 Seconds |
| Engine Cooldown Timer | 60 Seconds (5 minutes on turbo configuration) |
| Exerciser | Nexus™: 12 Minutes Weekly<br>Evolution™: 5 to 12 Minutes Adjustable, Weekly/Bi-weekly/Monthly |
| The Transfer Switch can be Operated Manually Without Power Applied | |

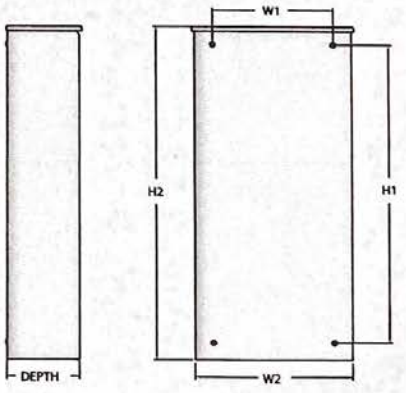
* When used in conjunction with units utilizing Evolution™ controls

## Specifications

| Model | RTSW100G3 | RTSW100J3 | RTSW100K3 | RTSW200G3 | RTSW200J3 | RTSW200K3 |
|---|---|---|---|---|---|---|
| Amps | 100 | | | 200 | | |
| Voltage | 120/208V, 3ø | 120/240V, 3ø | 277/480V, 3ø | 120/208V, 3ø | 120/240V, 3ø | 277/480V, 3ø |
| Load Transition Type (Automatic) | Open Transition | | | | | |
| Enclosure Type | NEMA 3R | | | | | |
| Compliance | ETL | | | | | |
| Withstand Rating (Amps) | 14 kA | | | 18 kA | | |
| Lug Range (Breaker) | #6 AWG - 300MCM | | | | | |
| Lug Range (Transfer Switch) | #6 AWG - 2/0 | | | #4 AWG - 400MCM | | |

## Dimensions

| Model | | RTSW100G3<br>RTSW100J3<br>RTSW100K3 | RTSW200G3<br>RTSW200J3<br>RTSW200K3 |
|---|---|---|---|
| Height (in / cm) | H1 | 42.9 / 109 | 42.9 / 126.7 |
| | H2 | 48 / 122 | 48 / 121.9 |
| Width (in / cm) | W1 | 16.7 / 42.4 | 16.7 / 42.4 |
| | W2 | 21.8 / 55.4 | 21.8 / 55.4 |
| Depth (in / cm) | | 10.1 / 25.7 | 10.1 / 25.7 |
| Weight (lb / kg) | | 50 / 22.7 | 55 / 24.9 |




GENERAC


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# Protector® Series

GENERAC®

## PROTECTOR® SERIES
### Standby Generators
### Liquid-Cooled Gaseous Engine

INCLUDES:

- Two-Line LCD Multilingual Digital Evolution™ Controller (English/Spanish/French/Portuguese) With External Viewing Window for Easy Indication of Generator Status and Breaker Position
- Isochronous Electronic Governor
- Sound Attenuated Enclosure
- Closed Coolant Recovery System
- Smart Battery Charger
- UV/Ozone Resistant Hoses
- ±1% Voltage Regulation
- Field Convertible Fuel Type With No Mechanical Adjustment Required.
- 5 Year Limited Warranty
- UL 2200 Listed
- Listed and labeled by the Southwest Research Institute allowing installation as close as 18 in (457 mm) to a structure*

*Must be located away from doors, windows, and fresh air intakes and in accordance with local codes.
https://assets.swri.org/library/DirectoryOfListedProducts/ConstructionIndustry/973_DoC_204_13204-01-01_Rev9.pdf

Standby Power Rating
Model RG048 (Aluminum - Bisque) - 48 kW 60 Hz
Model RG060 (Aluminum - Bisque) - 60 kW 60 Hz
Model RG080 (Aluminum - Bisque) - 80 kW 60Hz




QUIET TEST

Meets EPA Emission Regulations
CA / MA Emission Compliant

## FEATURES

- **INNOVATIVE DESIGN & PROTOTYPE TESTING** are key components of GENERAC'S success in "IMPROVING POWER BY DESIGN." But it doesn't stop there. Total commitment to component testing, reliability testing, environmental testing, destruction and life testing, plus testing to applicable CSA, NEMA, EGSA, and other standards, allows you to choose GENERAC POWER SYSTEMS with the confidence that these systems will provide superior performance.
- **TEST CRITERIA:**
  - ✓ **PROTOTYPE TESTED**
  - ✓ **SYSTEM TORSIONAL TESTED**
  - ✓ **NEMA MG1-22 EVALUATION**
  - ✓ **MOTOR STARTING ABILITY**
- **MOBILE LINK® CONNECTIVITY:** Free with select Protector Series standby generator sets, Mobile Link Wi-Fi allows users to monitor the generator set status from anywhere in the world using a smartphone, tablet, or PC. Easily access information such as the current operating status and maintenance alerts. Users can connect an account to an authorized service dealer for fast, friendly, and proactive service. With Mobile Link, users are taken care of before the next power outage.
- **SOLID-STATE, FREQUENCY COMPENSATED VOLTAGE REGULATION.** This state-of-the-art power maximizing regulation system is standard on all Generac models. It provides optimized FAST RESPONSE to changing load conditions and MAXIMUM MOTOR STARTING CAPABILITY by electronically torque-matching the surge loads to the engine. Digital voltage regulation at ±1%.
- **SINGLE SOURCE SERVICE RESPONSE** from Generac's extensive dealer network provides parts and service know-how for the entire unit, from the engine to the smallest electronic component.
- **GENERAC TRANSFER SWITCHES.** Long life and reliability are synonymous with GENERAC POWER SYSTEMS. One reason for this confidence is the GENERAC product line is offered with its own transfer systems and controls for total system compatibility.

GENERAC®

GENERAC

# 48 / 60 / 80 kW

# application & engineering data

## GENERATOR SPECIFICATIONS

| | 48 kW | 60 / 80 kW |
|---|---|---|
| Type | Synchronous | Synchronous |
| Rotor Insulation Class | F | H |
| Stator Insulation Class | H | H |
| Telephone Interference Factor (TIF) | <50 | <50 |
| Alternator Output Leads 1-Phase | 4 wire | 4 wire |
| Alternator Output Leads 3-Phase | 6 wire | 6 wire |
| Bearings | Sealed Ball | Sealed Ball |
| Coupling | Flexible Disc | Flexible Disc |
| Excitation System | Direct | Brushless |

## VOLTAGE REGULATION

| | |
|---|---|
| Type | Electronic |
| Sensing | Single Phase |
| Regulation | ± 1% |

## GOVERNOR SPECIFICATIONS

| | |
|---|---|
| Type | Electronic |
| Frequency Regulation | Isochronous |
| Steady State Regulation | ± 0.25% |

## ELECTRICAL SYSTEM

| | |
|---|---|
| Battery Charge Alternator | 12 Volt 35 Amp |
| Static Battery Charger | 2.5 Amp |
| Recommended Battery (battery not included) | Group 27F (48kW), 725CCA |
| System Voltage | 12 Volts |

## GENERATOR FEATURES

Revolving field heavy duty generator
Directly connected to the engine
Operating temperature rise 120 °C above a 40 °C ambient
Class H insulation is NEMA rated
Class F insulation is NEMA rated
All models fully prototyped tested

## ENCLOSURE FEATURES

| | |
|---|---|
| Aluminum weather protective enclosure | Ensures protection against mother nature. Electrostatically applied textured epoxy paint for added durability. |
| Enclosed critical grade muffler | Quiet, critical grade muffler is mounted inside the unit to prevent injuries. |
| Small, compact, attractive | Makes for an easy, eye appealing installation. |
| SAE | Sound attenuated enclosure ensures quiet operation. |

## ENGINE SPECIFICATIONS

| | 48 kW | 60 / 80 kW |
|---|---|---|
| Make | Generac | Generac |
| Model | Inline 4 cylinder | Inline 4 cylinder |
| Cylinders | 4 | 4 |
| Displacement (Liters) | 4.5 | 4.5 |
| Bore (in/mm) | 4.5 / 114.3 | 4.5 / 114.3 |
| Stroke (in/mm) | 4.25 / 107.95 | 4.25 / 107.95 |
| Compression Ratio | 9.9:1 | 8.85:1 |
| Intake Air System | Naturally Aspirated | Turbocharged and aftercooled |
| Lifter Type | Hydraulic | Hydraulic |

## ENGINE LUBRICATION SYSTEM

| | |
|---|---|
| Oil Pump Type | Gear |
| Oil Filter Type | Full Flow Spin-On Cartridge |
| Crankcase Capacity (qt / l) | 12 / 11 |

## ENGINE COOLING SYSTEM

| | |
|---|---|
| Type | Ethylene Glycol 50 / 50 Mix |
| Water Pump | Belt-Driven |
| Fan Speed (rpm) | 2,100 |
| Fan Diameter 48 kW (in / cm) | 20 (50.8) |
| Fan Diameter 60 kW and 80 kW (in / cm) | 22 (55.9) |
| Fan Mode | Pusher |

## FUEL SYSTEM

| | |
|---|---|
| Fuel Type | Natural Gas, Propane Vapor |
| Fuel Shut Off Solenoid | Standard |
| LP Fuel Pressure | 7 - 14 in Water Column |
| NG Fuel Pressure | 3.5 - 14 in Water Column |

(All ratings in accordance with BS5514, ISO3046, ISO8528, SAE J1349 and DIN6271)

# 48 / 60 / 80 kW

# operating data

## GENERATOR OUTPUT VOLTAGE/kW - 60 Hz

| | | kW LPG | Amp LPG | kW Nat. Gas | Amp Nat. Gas | CB Size (Both) |
|---|---|---|---|---|---|---|
| RG048 | 120/240 V, 1Ø, 1.0 pf | 48 | 200 | 48 | 200 | 200 |
| | 120/208 V, 3Ø, 0.8 pf | 48 | 167 | 48 | 167 | 175 |
| | 120/240 V, 3Ø, 0.8 pf | 48 | 144 | 48 | 144 | 150 |
| | 277/480 V, 3Ø, 0.8 pf | 48 | 72 | 48 | 72 | 80 |
| RG060 | 120/240 V, 1Ø, 1.0 pf | 60 | 250 | 60 | 250 | 300 |
| | 120/208 V, 3Ø, 0.8 pf | 60 | 208 | 60 | 208 | 200 |
| | 120/240 V, 3Ø, 0.8 pf | 60 | 180 | 60 | 180 | 200 |
| | 277/480 V, 3Ø, 0.8 pf | 60 | 90 | 60 | 90 | 100 |
| RG080 | 120/240 V, 1Ø, 1.0 pf | 75 | 312 | 80 | 333 | 400 |
| | 120/208 V, 3Ø, 0.8 pf | 75 | 260 | 80 | 278 | 300 |
| | 120/240 V, 3Ø, 0.8 pf | 75 | 226 | 80 | 241 | 300 |
| | 277/480 V, 3Ø, 0.8 pf | 75 | 113 | 80 | 120 | 150 |

## SURGE CAPACITY IN AMPS

| | | Voltage Dip @ < .4 pf | |
|---|---|---|---|
| | | 15% | 30% |
| RG048 | 120 / 240 V, 1Ø | 100 | 300 |
| | 120 / 208 V, 3Ø | 118 | 242 |
| | 120 / 240 V, 3Ø | 144 | 260 |
| | 277 / 480 V, 3Ø | 64 | 123 |
| RG060 | 120 / 240 V, 1Ø | 150 | 413 |
| | 120 / 208 V, 3Ø | 135 | 313 |
| | 120 / 240 V, 3Ø | 117 | 289 |
| | 277 / 480 V, 3Ø | 54 | 122 |
| RG080 | 120 / 240 V, 1Ø | 283 | 600 |
| | 120 / 208 V, 3Ø | 236 | 500 |
| | 120 / 240 V, 3Ø | 204 | 432 |
| | 277 / 480 V, 3Ø | 102 | 192 |

## ENGINE FUEL CONSUMPTION

| | | Natural Gas | | | Propane | |
|---|---|---|---|---|---|---|
| | | ($ft^3$ / hr) | ($m^3$ / hr) | (gal / hr) | ($ft^3$ / hr) | (l / hr) |
| RG048 | Exercise cycle | 101 | 2.86 | 0.67 | 24.5 | 2.54 |
| | 25% of rated load | 201 | 5.7 | 2.88 | 104.7 | 10.9 |
| | 50% of rated load | 336 | 9.5 | 4.16 | 151.3 | 15.7 |
| | 75% of rated load | 447 | 12.7 | 5.28 | 192 | 20 |
| | 100% of rated load | 604 | 17.1 | 6.61 | 240.4 | 25 |
| RG060 | Exercise cycle | 103 | 2.9 | 0.9 | 33.2 | 3.5 |
| | 25% of rated load | 257 | 7.3 | 2.1 | 78 | 8.1 |
| | 50% of rated load | 432 | 12.2 | 4.4 | 161.2 | 16.8 |
| | 75% of rated load | 618 | 17.5 | 6.8 | 247.2 | 25.7 |
| | 100% of rated load | 808 | 22.9 | 8.4 | 305.6 | 31.8 |
| RG080 | Exercise cycle | 103 | 2.9 | 0.9 | 33.2 | 3.5 |
| | 25% of rated load | 292 | 8.3 | 2.6 | 93.6 | 9.7 |
| | 50% of rated load | 534 | 15.1 | 5.7 | 208.8 | 21.7 |
| | 75% of rated load | 799 | 22.6 | 8.3 | 303.2 | 31.5 |
| | 100% of rated load | 1,063 | 30.1 | 10.8 | 393.2 | 40.9 |

Note: **Fuel pipe must be sized for full load.**

For Btu content, multiply $ft^3$ / hr x 2,520 (LP) or $ft^3$ / hr x 1,000 (NG).

For megajoule content, multiply $m^3$ / hr x 93.15 (LP) or $m^3$ / hr x 37.26 (NG).

Refer to "Emissions Data Sheets" for maximum fuel flow for EPA and SCAQMD permitting purposes.

STANDBY RATING: Standby ratings apply to installations served by a reliable utility source. The standby rating is applicable to varying loads for the duration of a power outage. There is no overload capability for this rating. Ratings are in accordance with ISO-3046-1. Design and specifications are subject to change without notice.

GENERAC

# 48 / 60 / 80 kW operating data

## ENGINE COOLING

| | 48 kW | 60 / 80 kW |
|---|---|---|
| Air Flow (inlet air including alternator and combustion air in cfm / cmm) | 2,829 / 80.1 | 3,197 / 90.5 |
| System Coolant Capacity (gal / liters) | 2.9 / 11 | 4.5 / 17 |
| Heat Rejection to Coolant (BTU per hr / MJ per hr) | 201,600 | 204,570 |
| Maximum Operation Air Temperature on Radiator (°F / °C) | 150 / 66 | 150 / 66 |
| Maximum Ambient Temperature (°F / °C) | 140 / 60 | 140 / 60 |

## COMBUSTION REQUIREMENTS

| | | |
|---|---|---|
| Flow at Rated Power (scfm / cmm) | 92.7 / 2.6 | 170.4 / 4.8 |

## SOUND EMISSIONS

| | | |
|---|---|---|
| Sound Output in dB(A) at 23 ft (7 m) With Generator* | 68 | 68 |

*In exercise mode

## EXHAUST

| | | |
|---|---|---|
| Exhaust Flow at Rated Output (scfm / cmm) | 104 / 2.9 | 181 / 5.1 |
| Exhaust Temperature at Muffler Outlet (°F / °C) | 945 / 507 | 1,213 / 656 |

## ENGINE PARAMETERS

| | | |
|---|---|---|
| Rated Synchronous rpm | 1,800 | 1,800 |

## POWER ADJUSTMENT FOR AMBIENT CONDITIONS

Temperature Deration ..... 3% for every 10 °C above 25 °C or 1.65% for every 10 °F above 77 °F
Altitude Deration (48 kW) ..... 1% for every 100 m above 183 m or 3% for every 1,000 ft above 600 ft
Altitude Deration (60 kW and 80 kW) ..... 1% for every 100 m above 915 m or 3% for every 1,000 ft above 3,000 ft

## CONTROLLER FEATURES

Two-Line Plain Text LCD Display ..... Simple user interface for ease of operation.
Mode Switch: Auto ..... Automatic Start on Utility failure. 7 day exerciser.
Off ..... Stops unit. Power is removed. Control and charger still operate.
Manual ..... Start with starter control, unit stays on. If utility fails, transfer to load takes place.
Programmable Start Delay Between 10-30 Seconds ..... 10 sec standard
Engine Start Sequence ..... Cyclic cranking: 16 sec on, 7 rest (90 sec maximum duration)
Engine Warm-up ..... 5 sec
Engine Cool-Down ..... 1 min
Starter Lock-Out. ..... Starter cannot re-engage until 5 sec after engine has stopped.
Smart Battery Charger ..... Standard
Automatic Voltage Regulation With Over and Under Voltage Protection ..... Standard
Automatic Low Oil Pressure Shutdown ..... Standard
Overspeed Shutdown ..... Standard, 72 Hz
High Temperature Shutdown ..... Standard
Overcrank Protection ..... Standard
Safety Fused ..... Standard
Failure to Transfer Protection ..... Standard
Low Battery Protection ..... Standard
50 Event Run Log ..... Standard
Future Set Capable Exerciser ..... Standard
Incorrect Wiring Protection ..... Standard
Internal Fault Protection ..... Standard
Common External Fault Capability ..... Standard
Governor Failure Protection ..... Standard

# 48 / 60 / 80 kW

# available accessories

| Model # | Product | Description |
|---|---|---|
| G0071690 | Mobile Link® 4G LTE Cellular Accessory | Generac's Mobile Link allows you to check the status of your generator from anywhere that you have access to an Internet connection from a PC or with any smart device. You will even be notified when a change in the generator's status occurs via e-mail or text message. Note: Harness Adapter Kit required. Available in the U.S. only. |
| G006478-0 | Kit, Adapter Mobile Link L/C (Required for QT and RG Series) | The Harness Adapter Kit is required to make liquid-cooled units compatible with Mobile Link®. |
| G007992-0 | Cold Weather Kit | If the temperature regularly falls below 32 °F (0 °C), install a cold weather kit to maintain optimal battery temperature. Kit consists of battery warmer with thermostat built into the wrap. |
| G007990-0 | Extreme Cold Weather Kit | Recommended where the temperature regularly falls below 32 °F (0 °C) for extended periods of time. For liquid cooled units only. |
| G005651-0 | Base Plug Kit | Add base plugs to the base of the generator to keep out debris. |
| G005703-0 - Bisque | Paint Kit | If the generator enclosure is scratched or damaged, it is important to touch-up the paint to protect from future corrosion. The paint kit includes the necessary paint to properly maintain or touch-up a generator enclosure. |
| G007991-0 | Scheduled Maintenance Kit | The Liquid-Cooled Scheduled Maintenance Kits offer all the hardware necessary to perform complete maintenance on Generac liquid-cooled generators. |
| G006664-0 | Local Wireless Monitor | Completely wireless and battery powered, Generac's wireless remote monitor provides you with instant status information without ever leaving the house. |
| G006665-0 | Wireless Remote Extension Harness | Recommended for use with the Wireless Remote on units up to 60 kW, required for use on units 70 kW or greater. |
| G007993-0 | E-Stop | E-stop allows for immediate fuel shutoff and generator shutdown in the event of an emergency. |
| G007005-0 | Wi-Fi LP Fuel Level Monitor | The Wi-Fi enabled LP fuel level monitor provides constant monitoring of the connected LP fuel tank. Monitoring the LP tank's fuel level is an important step in making sure your generator is ready to run during an unexpected power failure. Status alerts are available through a free application to notify when your LP tank is in need of a refill. |
| G007000-0 (50 amp) G007006-0(100 amp) | Smart Management Module | Smart Management Modules (SMM) are used to optimize the performance of a standby generator. They manage large electrical loads upon startup and shed them to aid in recovery when overloaded. In many cases, using SMM's can reduce the overall size and cost of the system. |
| A0000018981 | Ultrasonic Cleaner Solution | An ultra-concentrated anti-corrosive cleaning solution engineered to reach the smallest cavities to clean the toughest contaminants. This water based formula is non-toxic, biodegradable, safe for both metal and plastic surfaces, and is superior in rinsability. |
| A0000019001 | All Surface Protectant | All surface protectant for vinyl, rubber, plastics creates a barrier that seals & protects surfaces from water, UV rays while renewing the look of the surface. |

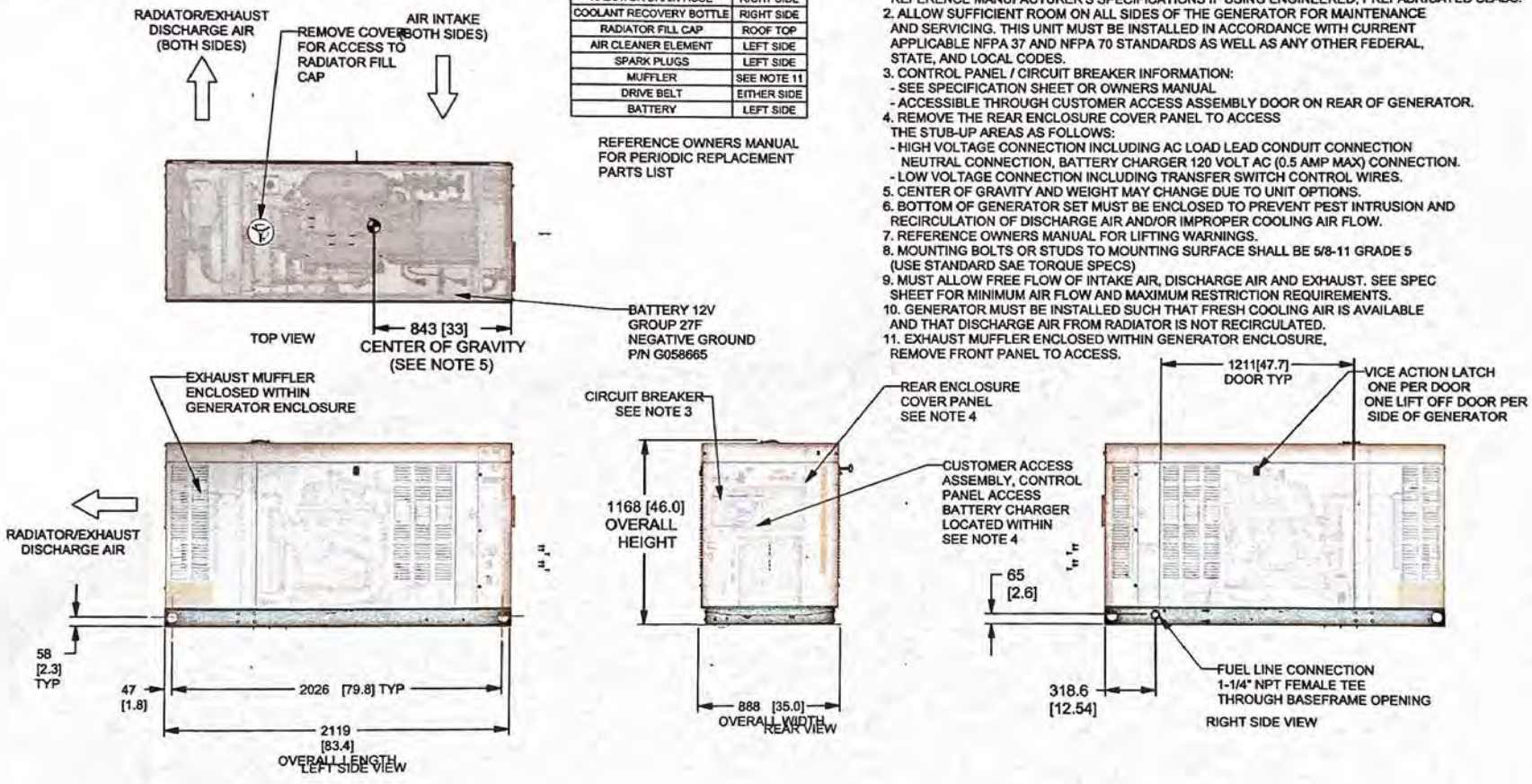
| WEIGHT DATA | | | | |
|---|---|---|---|---|
| ENGINE/KW | ENCLOSURE MATERIAL | WEIGHT GENSET ONLY KG [LBS] | WEIGHT SHIPPING SKID KG [LBS] | SHIPPING WEIGHT KG [LBS] |
| 4.5L/48KW | AL | 808 [1781] | 51 [112] | 859 [1893] |

| SERVICE ITEM | 4.5L |
|---|---|
| OIL FILL CAP | LEFT SIDE |
| OIL DIP STICK | LEFT SIDE |
| OIL FILTER | LEFT SIDE |
| OIL DRAIN HOSE | RIGHT SIDE |
| RADIATOR DRAIN HOSE | RIGHT SIDE |
| COOLANT RECOVERY BOTTLE | RIGHT SIDE |
| RADIATOR FILL CAP | ROOF TOP |
| AIR CLEANER ELEMENT | LEFT SIDE |
| SPARK PLUGS | LEFT SIDE |
| MUFFLER | SEE NOTE 11 |
| DRIVE BELT | EITHER SIDE |
| BATTERY | LEFT SIDE |

REFERENCE OWNERS MANUAL FOR PERIODIC REPLACEMENT PARTS LIST

NOTES:

1. MINIMUM RECOMMENDED CONCRETE PAD SIZE IS 6" OFFSET OF OVERALL LENGTH AND WIDTH OF GENERATOR. (1193.8 (47") WIDE X 2423.2 (95.4") LONG). REFERENCE INSTALLATION GUIDE SUPPLIED WITH THE UNIT FOR CONCRETE PAD GUIDELINES. REFERENCE MANUFACTURER'S SPECIFICATIONS IF USING ENGINEERED, PREFABRICATED SLABS.
2. ALLOW SUFFICIENT ROOM ON ALL SIDES OF THE GENERATOR FOR MAINTENANCE AND SERVICING. THIS UNIT MUST BE INSTALLED IN ACCORDANCE WITH CURRENT APPLICABLE NFPA 37 AND NFPA 70 STANDARDS AS WELL AS ANY OTHER FEDERAL, STATE, AND LOCAL CODES.
3. CONTROL PANEL / CIRCUIT BREAKER INFORMATION:
   - SEE SPECIFICATION SHEET OR OWNERS MANUAL
   - ACCESSIBLE THROUGH CUSTOMER ACCESS ASSEMBLY DOOR ON REAR OF GENERATOR.
4. REMOVE THE REAR ENCLOSURE COVER PANEL TO ACCESS THE STUB-UP AREAS AS FOLLOWS:
   - HIGH VOLTAGE CONNECTION INCLUDING AC LOAD LEAD CONDUIT CONNECTION NEUTRAL CONNECTION, BATTERY CHARGER 120 VOLT AC (0.5 AMP MAX) CONNECTION.
   - LOW VOLTAGE CONNECTION INCLUDING TRANSFER SWITCH CONTROL WIRES.
5. CENTER OF GRAVITY AND WEIGHT MAY CHANGE DUE TO UNIT OPTIONS.
6. BOTTOM OF GENERATOR SET MUST BE ENCLOSED TO PREVENT PEST INTRUSION AND RECIRCULATION OF DISCHARGE AIR AND/OR IMPROPER COOLING AIR FLOW.
7. REFERENCE OWNERS MANUAL FOR LIFTING WARNINGS.
8. MOUNTING BOLTS OR STUDS TO MOUNTING SURFACE SHALL BE 5/8-11 GRADE 5 (USE STANDARD SAE TORQUE SPECS)
9. MUST ALLOW FREE FLOW OF INTAKE AIR, DISCHARGE AIR AND EXHAUST. SEE SPEC SHEET FOR MINIMUM AIR FLOW AND MAXIMUM RESTRICTION REQUIREMENTS.
10. GENERATOR MUST BE INSTALLED SUCH THAT FRESH COOLING AIR IS AVAILABLE AND THAT DISCHARGE AIR FROM RADIATOR IS NOT RECIRCULATED.
11. EXHAUST MUFFLER ENCLOSED WITHIN GENERATOR ENCLOSURE, REMOVE FRONT PANEL TO ACCESS.




DIMENSIONS: MM [INCH]

## 48 kW

Drawing #A0000293718-C (2 of 2)



AGENDA ITEM NO. 11.F

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Lindsey Barwick, Clerk of Courts |
| **ITEM TYPE:** | Business Agenda - Action Items |
| **AGENDA SECTION:** | **BUSINESS AGENDA - Action Items:** |
| **SUBJECT:** | **Diane Moore, Budget Manager** - Fixed Asset transfer and disposals |
| **SUGGESTED ACTION:** | - Motion to approve the fixed asset transfers and disposals as presented. |

**ATTACHMENTS:**
Fixed Assets.pdf

Hardee County
FLORIDA

**Public Works Division**


**HARDEE COUNTY PUBLIC WORKS**

**RICK TAYLOR**
Rick.taylor@hardeecountyfl.gov
PUBLIC WORKS DIRECTOR

**MISTI FLOWERS**
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PUBLIC WORKS OPERATIONS MANAGER

**TRAVIS WILLIAMS**
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FACILITIES MANAGER

**TERRY ATCHLEY**
COUNTY MANAGER

**SARAH JOHNSTON**
COUNTY ATTORNEY

**MAILING ADDRESS**
205 Hanchey Road
Wauchula, Fl 33873

**PHONE**
863-773-3272 (road & bridge)
863-773-6430 (fleet)
863-773-3419 (facilities)

**WEBSITE**
hardeecountyfl.gov


**To:** Hardee County BOCC

**Through:** Misti Flowers, Public Works Operations Manager

**From:** Diane Moore, Budget Manager

**Subject:** Asset Transfer

**Date:** July 16,2025

---

Good morning,
We are requesting to transfer the following assets:

To another department
159-A: 2007 Chevy Silverado from Purchasing to Fleet maintenance.
210-A: 2020 Ford Explorer from Parks & Rec to Fleet maintenance for Admin/ carpool vehicle
213-A: 2022 Chevy Traverse from Management & Budget to Parks & Rec.

The following generators are being transferred to BOCC from the Sheriff Office that are still in working order.

SO0398- 2018 Generac generator
1503- 2005 volvo kd175 generator

The following assets are being requested to go to auction
1502- 1991 white D4800, YTD maintenance $ 35,464.19
162-A- 2007 Chevy Trailblazer, YTD maintenance $ 10,224.75 replaced with the Ford Transit Van
185-A- 2008 Jeep Grand Cherokee, YTD maintenance $ 18,406.46

The following assets are being requested for disposal to Solid Waste
04-02-28- Hp Pro Desk 400 PC
04-02-32- HP Pro Desk top 600
04-02-29- HP Pro Desk 400 PC
04-02-30- Elite Desk 800 PC
04-02-26- HP Z220 workstation
04-02-27- HP Elitebook laptop

TEAM HARDEE

# FIXED ASSETS PROPERTY CONTROL
## TRANSFER/DISPOSITION OF EQUIPMENT

**Send to:** Amanda Roberts, Fixed Assets/Property Control c/o Clerk of Courts
**Email:** robertsa@hardeeclerk.com , Phone: 863 773-4174 ext. 7245. Fax 863 773-4422 Attn: Amanda Roberts **Subject:** Transfer/Disposition of Fixed Assets/Equipment

This is a request to change the property records to reflect the transfer and/or disposal of property as indicated:

| | PRC # | Description | Condition |
|---|---|---|---|
| 1 | SO0398 | 3002621754 2018 GENERAC 35KW GENERATOR | GOOD |
| 2 | 1503 | 10683-1-1 2005 VOLVO KD175 175KW GENERATOR | FAIR |
| 3 | 1502 | 06921002 1991 WHITE D4800 150KW GENERATOR | POOR |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |

Transfer ☑ Surplus ☐ Parts ☐ Lost/Stolen ☐ Disposal to Landfill ☐ Auction ☐

Other _____

From: SHERIFF OFFICE _____ Date 07 / 15 /20 25
(Department) (Department Head)

To: FLEET MAINTENANCE Misti Flowers Date 7 / 15 /20 25
(Department) (Department Head)

Custody Accepted: _____ Date ____ /____ /20____

Board approval of transfer date: ____ /____ /20____


Jan 12, 2023 at 1:40:45 PM
2240 Commerce Ct
Bowling Green FL 33834
United States
S0-0398
GENERAC


Jan 12, 2023 at 10:53:47 AM
900 Summit St E
Wauchula FL 33873
United States
ASSET 1502


Jan 12, 2023 at 10:53:09 AM
900 Summit St E
Wauchula FL 33873
United States
MQ POWER
1503
INDUSTRIAL
KD175V

# FIXED ASSETS PROPERTY CONTROL
## TRANSFER/DISPOSITION OF EQUIPMENT

**Send to:** Amanda Roberts, Fixed Assets/Property Control c/o Clerk of Courts
**Email:** robertsa@hardeeclerk.com , Phone: 863 773-4174 ext. 7245. Fax 863 773-4422 Attn: Amanda Roberts **Subject:** Transfer/Disposition of Fixed Assets/Equipment

This is a request to change the property records to reflect the transfer and/or disposal of property as indicated:

| | PRC # | Description | Condition |
|---|---|---|---|
| 1 | 159-A | VIN# 1GCEC14C17Z589492 2007 CHEVY SILVERADO | GOOD |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |

Transfer ☑ Surplus ☐ Parts ☐ Lost/Stolen ☐ Disposal to Landfill ☐ Auction ☐

Other _____

From: PURCHASING Lorie J Ayers Date 06 /27 /20 25
(Department) (Department Head)

To: FLEET MAINTENANCE Misti Flowers Date 7 /15 /20 25
(Department) (Department Head)

Custody Accepted: _____ Date ____/____/20____

Board approval of transfer date: ____/____/20____

159-A



# FIXED ASSETS PROPERTY CONTROL
# TRANSFER/DISPOSITION OF EQUIPMENT

**Send to:** Amanda Roberts, Fixed Assets/Property Control c/o Clerk of Courts
**Email:** robertsa@hardeeclerk.com , Phone: 863 773-4174 ext. 7245. Fax 863 773-4422 Attn: Amanda Roberts **Subject:** Transfer/Disposition of Fixed Assets/Equipment

This is a request to change the property records to reflect the transfer and/or disposal of property as indicated:

| | PRC # | Description | Condition |
|---|---|---|---|
| 1 | 185-A | VIN# 1J8HR48N58C178537 2008 Jeep Grand Cherokee 4x4 | poor |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |

Transfer ☐ Surplus ☐ Parts ☐ Lost/Stolen ☐ Disposal to Landfill ☐ Auction ☑

Other _____

From: Fleet Maintenace Mark Flowers Date ____/____/20____
(Department) (Department Head)

To: _____ Date ____/____/20____
(Department) (Department Head)

Custody Accepted: _____ Date ____/____/20____

Board approval of transfer date: ____/____/20____

185A



# FIXED ASSETS PROPERTY CONTROL
## TRANSFER/DISPOSITION OF EQUIPMENT

**Send to:** Amanda Roberts, Fixed Assets/Property Control c/o Clerk of Courts
**Email:** robertsa@hardeeclerk.com , Phone: 863 773-4174 ext. 7245. Fax 863 773-4422 Attn: Amanda Roberts **Subject:** Transfer/Disposition of Fixed Assets/Equipment

This is a request to change the property records to reflect the transfer and/or disposal of property as indicated:

| | PRC # | Description | Condition |
|---|---|---|---|
| 1 | 162-A | VIN#: 1GNDS13S272258539 2007 chevy trailblazer | poor |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |

Transfer ☑ Surplus ☐ Parts ☐ Lost/Stolen ☐ Disposal to Landfill ☐ Auction ☑

Other _____

From: fleet maintenance Misti Howers Date 4 /29 /2025
(Department) (Department Head)

To: _____ Date ____ /____ /20____
(Department) (Department Head)

Custody Accepted: _____ Date ____ /____ /20____

Board approval of transfer date: ____ /____ /20____

162-A



# FIXED ASSETS PROPERTY CONTROL
## TRANSFER/DISPOSITION OF EQUIPMENT

**Send to:** Amanda Roberts, Fixed Assets/Property Control c/o Clerk of Courts
**Email:** robertsa@hardeeclerk.com , Phone: 863 773-4174 ext. 7245. Fax 863 773-4422 Attn: Amanda Roberts **Subject:** Transfer/Disposition of Fixed Assets/Equipment

This is a request to change the property records to reflect the transfer and/or disposal of property as indicated:

| | PRC # | Description | Condition |
|---|---|---|---|
| 1 | 210-A | VIN#: 1FMSK8BH6LGC35482 2020 ford explorer | good |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |

Transfer ☑ Surplus ☐ Parts ☐ Lost/Stolen ☐ Disposal to Landfill ☐ Auction ☐

Other _____

From: parks & rec _____ Date ___/___/20____
(Department) (Department Head)

To: fleet maintenance (admin) Nicole Flowers Date ___/___/20____
(Department) (Department Head)

Custody Accepted: Lacey Dubs Date 5/2/20 25

Board approval of transfer date: ___/___/20____

210-A



# FIXED ASSETS PROPERTY CONTROL
## TRANSFER/DISPOSITION OF EQUIPMENT

**Send to:** Amanda Roberts, Fixed Assets/Property Control c/o Clerk of Courts
**Email:** robertsa@hardeeclerk.com , Phone: 863 773-4174 ext. 7245. Fax 863 773-4422 Attn: Amanda Roberts **Subject:** Transfer/Disposition of Fixed Assets/Equipment

This is a request to change the property records to reflect the transfer and/or disposal of property as indicated:

| | PRC # | Description | Condition |
|---|---|---|---|
| 1 | 213-A | VIN#: 1GNEVLKW2NJ185462 2022 chevy traverse | good |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |

Transfer ☑ Surplus ☐ Parts ☐ Lost/Stolen ☐ Disposal to Landfill ☐ Auction ☐

Other _____

From: management & budget _____ Date ___/___/20____
(Department) (Department Head)

To: parks & rec _____ Date ___/___/20____
(Department) (Department Head)

Custody Accepted: Lacey Stubbs Date 5/2/20 25

Board approval of transfer date: ___/___/20____



**VICTORIA L. ROGERS**
**HARDEE COUNTY, CLERK OF THE CIRCUIT COURT AND COMPTROLLER**
417 WEST MAIN STREET, SUITE 202
WAUCHULA, FL 33873
PHONE : (863) 773-4174 WEBSITE
: WWW.HARDEECLERK.COM

# FIXED ASSETS PROPERTY CONTROL
# TRANSFER/DISPOSITION OF EQUIPMENT

**Send to:** Lindsey Barwick, Fixed Assets/Property Control c/o Clerk of Courts
**Email:** lbarwick@hardeeclerk.com, Phone: 863 773-4174 ext. 7228 Fax: 863 773-4422

Attn: Lindsey Barwick **Subject:** Transfer/Disposition of Fixed Assets/Equipment.

This is a request to change the property records to reflect the transfer and/or disposal of property as indicated:

| | PRC # | Description | Condition ** |
|---|---|---|---|
| 1 | 04-02-28 | HP Pro Desk 400 PC | Poor |
| 2 | 04-02-32 | HP Pro Desktop 6000 | Poor |
| 3 | 04-02-29 | HP Pro Desk 400 PC | Poor |
| 4 | 04-02-30 | Elite Desk 800 PC | Poor |
| | ~~5~~ | | |
| 6 | 04-02-26 | HP Z220 Workstation | Poor |
| 7 | 04-02-27 | HP Elitebook Laptop | Poor |
| 8 | | | |
| | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |

Transfer ___ Surplus ___ Parts ___ Lost/Stolen ___ Disposal to Landfill ✓ Auction ___

Other _____

From: Kathy L Gaskins (Department) (Department Head) Date 7 / 28 /2025

To: _____ (Department) (Department Head) Date ___ / ___ /20___

Custody Accepted: _____ Date ___ / ___ /20___

** Please choose one of the choices below for the condition of the property:
**Excellent** = Perfect condition **Good** = Slightly used in good condition **Fair** = Old but still usable **Poor** = Old, not usable


hp pro
Z220
7.29.2


hp pro
ProDesk
HEWLETT-PACKARD
7 . 29 . 2

AGENDA ITEM NO. 11.G

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, Budget and Finance |
| **ITEM TYPE:** | Business Agenda - Action Items |
| **AGENDA SECTION:** | **BUSINESS AGENDA - Action Items:** |
| **SUBJECT:** | **Diane Moore, Budget Manager -** Operating Amendments |
| **SUGGESTED ACTION:** | - Motion to approve the operating amendments as presented. |

**ATTACHMENTS:**
V2 aa memo amendments operating 08.07.2025.pdf
amendments operating 08072025.pdf

Hardee County
FLORIDA

# MANAGEMENT AND BUDGET

**To:** Terry Atchley, County Manager

**Through:** Douglas G. Baber, Assistant County Manager

**From:** Diane Moore, Budget Manager

**Subject:** Operating Amendments

**Date:** July 29, 2025

---

You have two amendments before you today. The first amendment is regarding attorney fees. The year-to-date total expense for attorney fees is $166,121 with three months remaining in the year. The amendment is reducing general fund contingencies and moving $75,000 to the attorney expense line to cover expenses for the remainder of the year. The balance in general fund contingency after this transaction is $425,000.

The second amendment is regarding Landfill Other Salaries. We are increasing this expense line by $55,000. Insurance proceeds will cover $25,000 of this increase. The remaining $30,000 will come from solid waste contingencies. The balance in solid waste contingencies after this transaction is $70,000.

Staff recommends approval of these amendments.

**BOARD OF COUNTY COMMISSIONERS**

**TIM WELLS**
DISTRICT 1

**NOEY FLORES**
VICE-CHAIR, DISTRICT 2

**DONALD CHANCEY**
DISTRICT 3

**RUSSELL MELENDY**
CHAIR, DISTRICT 4

**KENNY MILLER**
DISTRICT 5

**TERRY ATCHLEY**
COUNTY MANAGER

**SARAH JOHNSTON**
COUNTY ATTORNEY

**MAILING ADDRESS**
412 West Orange Street
Suite 201
Wauchula, FL 33873

**PHONE**
863-773-3199

**WEBSITE**
hardeecountyfl.gov

**OPERATING BUDGET AMENDMENTS 2024-2025**

August 7, 2025

| Account Number | Classification | Adopted Budget | Amended Budget | Increase | Decrease | Revised Budget | Notes |
|---|---|---|---|---|---|---|---|
| 001-514-031-0 | County Attorney-Professional Services | $ 150,000.00 | $ 170,000.00 | $ 75,000.00 | | $ 245,000.00 | County Attorney Fees more than anticipated |
| 001-599-000-0 | General Fund Contingencies | $ 500,000.00 | $ 500,000.00 | | $ 75,000.00 | $ 425,000.00 | |
| 403-369-000-0 | SW Miscellaneous Income | $ 1,800.00 | $ 1,800.00 | $ 25,000.00 | | $ 26,800.00 | Record insurance proceeds, Increase expense line to cover lawsuit obligation, Reduce contingency for balance |
| 403-534-013-0 | Landfill-Other Salaries | $ - | $ - | $ 55,000.00 | | $ 55,000.00 | |
| 403-599-000-0 | SW Contingencies | $ 100,000.00 | $ 100,000.00 | | $ 30,000.00 | $ 70,000.00 | |

**AGENDA ITEM NO. 11.H**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, Grants Management Department |
| **ITEM TYPE:** | Business Agenda - Action Items |
| **AGENDA SECTION:** | **BUSINESS AGENDA - Action Items:** |
| **SUBJECT:** | **Lorie Ayers, General Services Director -** FDEP Grant Agreement for Phase 7 Regional Wastewater Improvements |
| **SUGGESTED ACTION:** | - Motion to accept the Florida Department of Environmental Protection grant agreement QG038 for Hardee County Phase 7 Regional Wastewater Improvements in an amount not to exceed $3,385,120.44; authorizing the County Manager or Chair to sign any necessary documents in furtherance thereof, and to expend funds as provided for in the grant application and agreement. |

**ATTACHMENTS:**
QG038 Memo.pdf
QG038 Agreement (For Signature).pdf

Hardee County FLORIDA

# GRANTS MANAGEMENT

**BOARD OF COUNTY COMMISSIONERS**

**TIM WELLS**
DISTRICT 1

**NOEY FLORES**
VICE CHAIR, DISTRICT 2

**DONALD CHANCEY**
DISTRICT 3

**RUSSELL MELENDY**
CHAIR, DISTRICT 4

**KENNY MILLER**
DISTRICT 5

**TERRY ATCHLEY**
COUNTY MANAGER

**SARAH JOHNSTON**
COUNTY ATTORNEY

**MAILING ADDRESS**
412 West Orange Street
Suite 201
Wauchula, FL 33873

**PHONE**
863-773-6349

**WEBSITE**
hardeecountyfl.gov

**To:** Terry Atchley, County Manager

**Through:** Doug Baber, Assistant County Manager

**From:** Lorie Ayers, General Services Director

**Subject:** QG038 Phase 7 Regional Wastewater Improvements Agreement

**Date:** August 7, 2025

---

The Hardee County Grants Management department has received a grant agreement on behalf of the Hardee County BOCC to the Department of Environmental Protection for the Phase 7 Regional Wastewater Improvements fiscal year 2026 funding.

The total funds requested is for an amount not to exceed $3,385,120.44. A cash match of $0 is required.

The funds will be utilized to construct approximately 10,00 linear feet of sanitary sewer infrastructure, a duplex lift station, manholes, sewer laterals and the extension of sewer services for approximately 23 homes in Wauchula Hills.

Staff recommends approval.

**STATE OF FLORIDA**
**DEPARTMENT OF ENVIRONMENTAL PROTECTION**
**Standard Grant Agreement**

This Agreement is entered into between the Parties named below, pursuant to section 215.971, Florida Statutes:

1. Project Title (Project): **Hardee County Phase 7 Regional Wastewater Improvements**

Agreement Number: **QG038**

2. Parties: **State of Florida Department of Environmental Protection, 3900 Commonwealth Boulevard, Tallahassee, Florida 32399-3000** (Department)

Grantee Name: **Hardee County**

Entity Type: **Local Government**

Grantee Address: **412 West Orange Street, Wauchula, Florida 33873**

FEID: **59-6000632**

(Grantee)

3. Agreement Begin Date: **July 1, 2024**

Date of Expiration: **October 31, 2028**

4. Project Number: **QG038** *(If different from Agreement Number)*

Project Location(s): **Lat/Long: (27.5922, -81.8293)**

Project Description: **The Grantee will construct approximately 10,000 linear feet of sanitary sewer infrastructure, a duplex lift station, manholes, sewer laterals, and the extension of sewer services for approximately 23 homes in Wauchula Hills.**

5. Total Amount of Funding: **$ 3,385,120.44**

| Funding Source? | Award #s or Line-Item Appropriations: | Amount per Source(s): |
|---|---|---|
| ■ State ☐ Federal | **Pc Riv WQ, GAA LI 1650D, FY 22-23, GR** | $ **700,000.00** |
| ■ State ☐ Federal | **Pc Riv WQ, GAA LI 1650D, FY 22-23, LATF** | $ **2,685,120.44** |
| ☐ State ☐ Federal | | $ |
| ☐ Grantee Match | | $ |
| | Total Amount of Funding + Grantee Match, if any: | $ **3,385,120.44** |

6. Department's Grant Manager

Name: **Jake Seib** or successor

Address: **Florida Dept. of Environmental Protection**
**3900 Commonwealth Blvd., MS 3602**
**Tallahassee, FL 32399-3000**

Phone: **850-245-2049**

Email: **Jake.Seib@FloridaDEP.gov**

Grantee's Grant Manager

Name: **Lorie Ayers** or successor

Address: **Hardee County BOCC**
**412 W. Orange St. Room 201**
**Wauchula, FL 33873**

Phone: **863-773-6349**

Email: **Lorie.Ayers@hardeecountyfl.gov**

7. The Parties agree to comply with the terms and conditions of the following attachments and exhibits which are hereby incorporated by reference:

| |
|---|
| ■ Attachment 1: Standard Terms and Conditions Applicable to All Grants Agreements |
| ■ Attachment 2: Special Terms and Conditions |
| ■ Attachment 3: Grant Work Plan |
| ■ Attachment 4: Public Records Requirements |
| ■ Attachment 5: Special Audit Requirements |
| ☐ Attachment 6: Program-Specific Requirements |
| ☐ Attachment 7: Grant Award Terms (Federal) *Copy available at https://facts.fldfs.com, in accordance with section 215.985, F.S. |
| ☐ Attachment 8: Federal Regulations and Terms (Federal) |
| ☐ Additional Attachments (if necessary): |
| ■ Exhibit A: Progress Report Form |
| ☐ Exhibit B: Property Reporting Form |
| ■ Exhibit C: Payment Request Summary Form |
| ☐ Exhibit D: Quality Assurance Requirements |
| ☐ Exhibit E: Advance Payment Terms and Interest Earned Memo |
| ☐ Exhibit F: Common Carrier or Contracted Carrier Attestation Form PUR1808 (State) |

| | |
|---|---|
| ☐ Exhibit H: Non-Profit Organization Compensation Form (State) | |
| ☐ Exhibit I: Forced Labor Attestation Form | |
| ☐ Additional Exhibits (if necessary): | |
| 8. The following information applies to Federal Grants only and is identified in accordance with 2 CFR 200.331 (a) (1): | |
| Federal Award Identification Number(s) (FAIN): | |
| Unique Entity Identifier (UEI): | |
| Federal Award Date to Department: | |
| Federal Award Project Description: | |
| Total Federal Funds Obligated by this Agreement: | |
| Federal Awarding Agency: | |
| Award R&D? | ☐ Yes ☒N/A |

**IN WITNESS WHEREOF, this Agreement shall be effective on the date indicated by the Agreement Begin Date unless another date is specified in the grant documents.**

**Hardee County** **GRANTEE**

Grantee Name

By _____ _____

(*Authorized Signature)* Date Signed

**Russell Melendy, Chairman**

Print Name and Title of Person Signing

**State of Florida Department of Environmental Protection** **DEPARTMENT**

By _____ _____

Secretary or Designee Date Signed

**Angela Knecht, Director, Division of Water Restoration Assistance**

Print Name and Title of Person Signing

☑ Additional signatures attached on separate page.

## DWRA Additional Signatures

_____

Jake Seib, DEP Grant Manager

_____

Kyleigh Revis, DEP QC Reviewer

**STATE OF FLORIDA**
**DEPARTMENT OF ENVIRONMENTAL PROTECTION**
**STANDARD TERMS AND CONDITIONS**
**APPLICABLE TO GRANT AGREEMENTS**

**ATTACHMENT 1**

**1. Entire Agreement.**

This Grant Agreement, including any Attachments and Exhibits referred to herein and/or attached hereto (Agreement), constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements, whether written or oral, with respect to such subject matter. Any terms and conditions included on Grantee's forms or invoices shall be null and void.

**2. Grant Administration.**

a. Order of Precedence. If there are conflicting provisions among the documents that make up the Agreement, the order of precedence for interpretation of the Agreement is as follows:
   i. Standard Grant Agreement
   ii. Attachments other than Attachment 1, in numerical order as designated in the Standard Grant Agreement
   iii. Attachment 1, Standard Terms and Conditions
   iv. The Exhibits in the order designated in the Standard Grant Agreement

b. All approvals, written or verbal, and other written communication among the parties, including all notices, shall be obtained by or sent to the parties' Grant Managers. All written communication shall be by electronic mail, U.S. Mail, a courier delivery service, or delivered in person. Notices shall be considered delivered when reflected by an electronic mail read receipt, a courier service delivery receipt, other mail service delivery receipt, or when receipt is acknowledged by recipient. If the notice is delivered in multiple ways, the notice will be considered delivered at the earliest delivery time.

c. If a different Grant Manager is designated by either party after execution of this Agreement, notice of the name and contact information of the new Grant Manager will be submitted in writing to the other party and maintained in the respective parties' records. A change of Grant Manager does not require a formal amendment or change order to the Agreement.

d. This Agreement may be amended, through a formal amendment or a change order, only by a written agreement between both parties. A formal amendment to this Agreement is required for changes which cause any of the following:
   (1) an increase or decrease in the Agreement funding amount;
   (2) a change in Grantee's match requirements;
   (3) a change in the expiration date of the Agreement; and/or
   (4) changes to the cumulative amount of funding transfers between approved budget categories, as defined in Attachment 3, Grant Work Plan, that exceeds or is expected to exceed twenty percent (20%) of the total budget as last approved by Department.
   A change order to this Agreement may be used when:
   (1) task timelines within the current authorized Agreement period change;
   (2) the cumulative transfer of funds between approved budget categories, as defined in Attachment 3, Grant Work Plan, are less than twenty percent (20%) of the total budget as last approved by Department;
   (3) changing the current funding source as stated in the Standard Grant Agreement; and/or
   (4) fund transfers between budget categories for the purposes of meeting match requirements.
   This Agreement may be amended to provide for additional services if additional funding is made available by the Legislature.

e. All days in this Agreement are calendar days unless otherwise specified.

**3. Agreement Duration.**

The term of the Agreement shall begin and end on the dates indicated in the Standard Grant Agreement, unless extended or terminated earlier in accordance with the applicable terms and conditions. The Grantee shall be eligible for reimbursement for work performed on or after the date of execution through the expiration date of this Agreement, unless otherwise specified in Attachment 2, Special Terms and Conditions. However, work performed prior to the execution of this Agreement may be reimbursable or used for match purposes if permitted by the Special Terms and Conditions.

**4. Deliverables.**

The Grantee agrees to render the services or other units of deliverables as set forth in Attachment 3, Grant Work Plan. The services or other units of deliverables shall be delivered in accordance with the schedule and at the pricing outlined in the Grant Work Plan. Deliverables may be comprised of activities that must be completed prior to Department making payment on that deliverable. The Grantee agrees to perform in accordance with the terms and conditions set forth in this Agreement and all attachments and exhibits incorporated by the Standard Grant Agreement.

**5. Performance Measures.**

The Grantee warrants that: (1) the services will be performed by qualified personnel; (2) the services will be of the kind and quality described in the Grant Work Plan; (3) the services will be performed in a professional and workmanlike manner in accordance with industry standards and practices; (4) the services shall not and do not knowingly infringe upon the intellectual property rights, or any other proprietary rights, of any third party; and (5) its employees, subcontractors, and/or subgrantees shall comply with any security and safety requirements and processes, if provided by Department, for work done at the Project Location(s). The Department reserves the right to investigate or inspect at any time to determine whether the services or qualifications offered by Grantee meet the Agreement requirements. Notwithstanding any provisions herein to the contrary, written acceptance of a particular deliverable does not foreclose Department's remedies in the event deficiencies in the deliverable cannot be readily measured at the time of delivery.

**6. Acceptance of Deliverables.**

a. Acceptance Process. All deliverables must be received and accepted in writing by Department's Grant Manager before payment. The Grantee shall work diligently to correct all deficiencies in the deliverable that remain outstanding, within a reasonable time at Grantee's expense. If Department's Grant Manager does not accept the deliverables within 30 days of receipt, they will be deemed rejected.

b. Rejection of Deliverables. The Department reserves the right to reject deliverables, as outlined in the Grant Work Plan, as incomplete, inadequate, or unacceptable due, in whole or in part, to Grantee's lack of satisfactory performance under the terms of this Agreement. The Grantee's efforts to correct the rejected deliverables will be at Grantee's sole expense. Failure to fulfill the applicable technical requirements or complete all tasks or activities in accordance with the Grant Work Plan will result in rejection of the deliverable and the associated invoice. Payment for the rejected deliverable will not be issued unless the rejected deliverable is made acceptable to Department in accordance with the Agreement requirements. The Department, at its option, may allow additional time within which Grantee may remedy the objections noted by Department. The Grantee's failure to make adequate or acceptable deliverables after a reasonable opportunity to do so shall constitute an event of default.

**7. Financial Consequences for Nonperformance.**

a. Withholding Payment. In addition to the specific consequences explained in the Grant Work Plan and/or Special Terms and Conditions, the State of Florida (State) reserves the right to withhold payment when the Grantee has failed to perform/comply with provisions of this Agreement. None of the financial consequences for nonperformance in this Agreement as more fully described in the Grant Work Plan shall be considered penalties.

b. Invoice reduction

If Grantee does not meet a deadline for any deliverable, the Department will reduce the invoice by 1% for each day the deadline is missed, unless an extension is approved in writing by the Department.

c. Corrective Action Plan. If Grantee fails to correct all the deficiencies in a rejected deliverable within the specified timeframe, Department may, in its sole discretion, request that a proposed Corrective Action Plan (CAP) be submitted by Grantee to Department. The Department requests that Grantee specify the outstanding deficiencies in the CAP. All CAPs must be able to be implemented and performed in no more than sixty (60) calendar days.

   i. The Grantee shall submit a CAP within ten (10) days of the date of the written request from Department. The CAP shall be sent to the Department's Grant Manager for review and approval. Within ten (10) days of receipt of a CAP, Department shall notify Grantee in writing whether the CAP proposed has been accepted. If the CAP is not accepted, Grantee shall have ten (10) days from receipt of Department letter rejecting the proposal to submit a revised proposed CAP. Failure to obtain Department approval of a CAP as specified above may result in Department's termination of this Agreement for cause as authorized in this Agreement.

   ii. Upon Department's notice of acceptance of a proposed CAP, Grantee shall have ten (10) days to commence implementation of the accepted plan. Acceptance of the proposed CAP by Department

does not relieve Grantee of any of its obligations under the Agreement. In the event the CAP fails to correct or eliminate performance deficiencies by Grantee, Department shall retain the right to require additional or further remedial steps, or to terminate this Agreement for failure to perform. No actions approved by Department or steps taken by Grantee shall preclude Department from subsequently asserting any deficiencies in performance. The Grantee shall continue to implement the CAP until all deficiencies are corrected. Reports on the progress of the CAP will be made to Department as requested by Department's Grant Manager.

iii. Failure to respond to a Department request for a CAP or failure to correct a deficiency in the performance of the Agreement as specified by Department may result in termination of the Agreement.

**8. Payment.**

a. Payment Process. Subject to the terms and conditions established by the Agreement, the pricing per deliverable established by the Grant Work Plan, and the billing procedures established by Department, Department agrees to pay Grantee for services rendered in accordance with section 215.422, Florida Statutes (F.S.).

b. Taxes. The Department is exempted from payment of State sales, use taxes and Federal excise taxes. The Grantee, however, shall not be exempted from paying any taxes that it is subject to, including State sales and use taxes, or for payment by Grantee to suppliers for taxes on materials used to fulfill its contractual obligations with Department. The Grantee shall not use Department's exemption number in securing such materials. The Grantee shall be responsible and liable for the payment of all its FICA/Social Security and other taxes resulting from this Agreement.

c. Maximum Amount of Agreement. The maximum amount of compensation under this Agreement, without an amendment, is described in the Standard Grant Agreement. Any additional funds necessary for the completion of this Project are the responsibility of Grantee.

d. Reimbursement for Costs. The Grantee shall be paid on a cost reimbursement basis for all eligible Project costs upon the completion, submittal, and approval of each deliverable identified in the Grant Work Plan. Reimbursement shall be requested on Exhibit C, Payment Request Summary Form. To be eligible for reimbursement, costs must be in compliance with laws, rules, and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures, which can be accessed at the following web address: https://www.myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/state-agencies/reference-guide-for-state-expenditures.pdf.

e. Rural Communities and Rural Areas of Opportunity. If Grantee is a county or municipality that qualifies as a "rural community" or "rural area of opportunity" (RAO) as defined in subsection 288.0656(2), F.S., such Grantee may request from the Department that all invoice payments under this Agreement be directed to the relevant county or municipality or to the RAO itself. The Department will agree to Grantee's request if:

i. Grantee demonstrates that it is a county or municipality that qualifies as a "rural community" or "rural area of opportunity" under subsection 288.0656(2), F.S.;

ii. Grantee demonstrates current financial hardship using one (1) or more of the "economic distress" factors defined in subsection 288.0656(2)(c), F.S.;

iii. Grantee's performance has been verified by the Department, which has determined that Grantee is eligible for invoice payments and that Grantee's performance has been completed in accordance with this Agreement's terms and conditions; and

iv. Applicable federal and state law(s), rule(s) and regulation(s) allow for such payments.

This subsection may not be construed to alter or limit any other applicable provisions of federal or state law, rule, or regulation. A current list of Florida's designated RAOs can be accessed at the following web address: https://floridajobs.org/community-planning-and-development/rural-community-programs/rural-areas-of-opportunity.

f. Invoice Detail. All charges for services rendered or for reimbursement of expenses authorized by Department pursuant to the Grant Work Plan shall be submitted to Department in sufficient detail for a proper pre-audit and post-audit to be performed. The Grantee shall only invoice Department for deliverables that are completed in accordance with the Grant Work Plan.

g. State Funds Documentation. Pursuant to section 216.1366, F.S., if Contractor meets the definition of a non-profit organization under section 215.97(2)(m), F.S., Contractor must provide the Department with documentation that indicates the amount of state funds:

i. Allocated to be used during the full term of the contract or agreement for remuneration to any member of the board of directors or an officer of Contractor.

ii. Allocated under each payment by the public agency to be used for remuneration of any member of the board of directors or an officer of the Contractor.

The documentation must indicate the amounts and recipients of the remuneration. Such information must be posted on the State's the contract tracking system and maintained pursuant to section 215.985, F.S., and must be posted on the Contractor's website, if Contractor maintains a website.

h. Interim Payments. Interim payments may be made by Department, at its discretion, if the completion of deliverables to date have first been accepted in writing by Department's Grant Manager.

i. Final Payment Request. A final payment request should be submitted to Department no later than sixty (60) days following the expiration date of the Agreement to ensure the availability of funds for payment. However, all work performed pursuant to the Grant Work Plan must be performed on or before the expiration date of the Agreement.

j. Annual Appropriation Contingency. The State's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature. This Agreement is not a commitment of future appropriations. Authorization for continuation and completion of work and any associated payments may be rescinded, with proper notice, at the discretion of Department if the Legislature reduces or eliminates appropriations.

k. Interest Rates. All interest rates charged under the Agreement shall be calculated on the prevailing rate used by the State Board of Administration. To obtain the applicable interest rate, please refer to: https://www.myfloridacfo.com/division/aa/local-governments/judgement-interest-rates.

l. Refund of Payments to the Department. Any balance of unobligated funds that have been advanced or paid must be refunded to Department. Any funds paid in excess of the amount to which Grantee or subgrantee is entitled under the terms of the Agreement must be refunded to Department. If this Agreement is funded with federal funds and the Department is required to refund the federal government, the Grantee shall refund the Department its share of those funds.

**9. Documentation Required for Cost Reimbursement Grant Agreements and Match.**

If Cost Reimbursement or Match is authorized in Attachment 2, Special Terms and Conditions, the following conditions apply. Supporting documentation must be provided to substantiate cost reimbursement or match requirements for the following budget categories:

a. Salary/Wages. Grantee shall list personnel involved, position classification, direct salary rates, and hours spent on the Project in accordance with Attachment 3, Grant Work Plan in their documentation for reimbursement or match requirements.

b. Overhead/Indirect/General and Administrative Costs. If Grantee is being reimbursed for or claiming match for multipliers, all multipliers used (i.e., fringe benefits, overhead, indirect, and/or general and administrative rates) shall be supported by audit. If Department determines that multipliers charged by Grantee exceeded the rates supported by audit, Grantee shall be required to reimburse such funds to Department within thirty (30) days of written notification. Interest shall be charged on the excessive rate.

c. Contractual Costs (Subcontractors). Match or reimbursement requests for payments to subcontractors must be substantiated by copies of invoices with backup documentation identical to that required from Grantee. Subcontracts which involve payments for direct salaries shall clearly identify the personnel involved, salary rate per hour, and hours spent on the Project. All eligible multipliers used (i.e., fringe benefits, overhead, indirect, and/or general and administrative rates) shall be supported by audit. If Department determines that multipliers charged by any subcontractor exceeded the rates supported by audit, Grantee shall be required to reimburse such funds to Department within thirty (30) days of written notification. Interest shall be charged on the excessive rate. Nonconsumable and/or nonexpendable personal property or equipment costing $5,000 or more purchased for the Project under a subcontract is subject to the requirements set forth in chapters 273 and/or 274, F.S., and Chapter 69I-72, Florida Administrative Code (F.A.C.) and/or Chapter 69I-73, F.A.C., as applicable. For grants funded with federal funds, nonconsumable and/or nonexpendable personal property or equipment costing $10,000 or more purchased for the Project under a subcontract is subject to the requirements set forth in 2 CFR 200. The Grantee shall be responsible for maintaining appropriate property records for any subcontracts that include the purchase of equipment as part of the delivery of services. The Grantee shall comply with this requirement and ensure its subcontracts issued under this Agreement, if any, impose this requirement, in writing, on its subcontractors.

i. For fixed-price (vendor) subcontracts, the following provisions shall apply: The Grantee may award, on a competitive basis, fixed-price subcontracts to consultants/contractors in performing the work described in Attachment 3, Grant Work Plan. Invoices submitted to Department for fixed-

price subcontracted activities shall be supported with a copy of the subcontractor's invoice and a copy of the tabulation form for the competitive procurement process (e.g., Invitation to Bid, Request for Proposals, or other similar competitive procurement document) resulting in the fixed-price subcontract. The Grantee may request approval from Department to award a fixed-price subcontract resulting from procurement methods other than those identified above. In this instance, Grantee shall request the advance written approval from Department's Grant Manager of the fixed price negotiated by Grantee. The letter of request shall be supported by a detailed budget and Scope of Services to be performed by the subcontractor. Upon receipt of Department Grant Manager's approval of the fixed-price amount, Grantee may proceed in finalizing the fixed-price subcontract.

ii. If the procurement is subject to the Consultant's Competitive Negotiation Act under section 287.055, F.S. or the Brooks Act, Grantee must provide documentation clearly evidencing it has complied with the statutory or federal requirements.

d. Travel. All requests for match or reimbursement of travel expenses shall be in accordance with section 112.061, F.S.

e. Direct Purchase Equipment. For grants funded fully or in part with state funds, equipment is defined as capital outlay costing $5,000 or more. For grants funded fully with federal funds, equipment is defined as capital outlay costing $10,000 or more. Match or reimbursement for Grantee's direct purchase of equipment is subject to specific approval of Department, and does not include any equipment purchased under the delivery of services to be completed by a subcontractor. Include copies of invoices or receipts to document purchases, and a properly completed Exhibit B, Property Reporting Form**.**

f. Rental/Lease of Equipment. Match or reimbursement requests for rental/lease of equipment must include copies of invoices or receipts to document charges.

g. Miscellaneous/Other Expenses. If miscellaneous or other expenses, such as materials, supplies, non-excluded phone expenses, reproduction, or mailing, are reimbursable or available for match or reimbursement under the terms of this Agreement, the documentation supporting these expenses must be itemized and include copies of receipts or invoices. Additionally, independent of Grantee's contract obligations to its subcontractor, Department shall not reimburse any of the following types of charges: cell phone usage; attorney's fees or court costs; civil or administrative penalties; or handling fees, such as set percent overages associated with purchasing supplies or equipment.

h. Land Acquisition. Reimbursement for the costs associated with acquiring interest and/or rights to real property (including access rights through ingress/egress easements, leases, license agreements, or other site access agreements; and/or obtaining record title ownership of real property through purchase) must be supported by the following, as applicable: Copies of Property Appraisals, Environmental Site Assessments, Surveys and Legal Descriptions, Boundary Maps, Acreage Certification, Title Search Reports, Title Insurance, Closing Statements/Documents, Deeds, Leases, Easements, License Agreements, or other legal instrument documenting acquired property interest and/or rights. If land acquisition costs are used to meet match requirements, Grantee agrees that those funds shall not be used as match for any other Agreement supported by State or Federal funds.

**10. Status Reports.**

The Grantee shall submit status reports quarterly, unless otherwise specified in the Attachments, on Exhibit A, Progress Report Form**,** to Department's Grant Manager describing the work performed during the reporting period, problems encountered, problem resolutions, scheduled updates, and proposed work for the next reporting period. Quarterly status reports are due no later than twenty (20) days following the completion of the quarterly reporting period. For the purposes of this reporting requirement, the quarterly reporting periods end on March 31, June 30, September 30 and December 31. The Department will review the required reports submitted by Grantee within thirty (30) days.

**11. Retainage.**

The following provisions apply if Department withholds retainage under this Agreement:

a. The Department reserves the right to establish the amount and application of retainage on the work performed under this Agreement up to the maximum percentage described in Attachment 2, Special Terms and Conditions. Retainage may be withheld from each payment to Grantee pending satisfactory completion of work and approval of all deliverables.

b. If Grantee fails to perform the requested work or fails to perform the work in a satisfactory manner, Grantee shall forfeit its right to payment of the retainage associated with the work. Failure to perform includes, but is not limited to, failure to submit the required deliverables or failure to provide adequate documentation that the work was actually performed. The Department shall provide written notification to Grantee of the failure to perform

that shall result in retainage forfeiture. If the Grantee does not correct the failure to perform within the timeframe stated in Department's notice, the retainage will be forfeited to Department.

c. No retainage shall be released or paid for incomplete work while this Agreement is suspended.

d. Except as otherwise provided above, Grantee shall be paid the retainage associated with the work, provided Grantee has completed the work and submits an invoice for retainage held in accordance with the invoicing procedures under this Agreement.

**12. Insurance.**

a. Insurance Requirements for Sub-Grantees and/or Subcontractors. The Grantee shall require its sub-grantees and/or subcontractors, if any, to maintain insurance coverage of such types and with such terms and limits as described in this Agreement. The Grantee shall require all its sub-grantees and/or subcontractors, if any, to make compliance with the insurance requirements of this Agreement a condition of all contracts that are related to this Agreement. Sub-grantees and/or subcontractors must provide proof of insurance upon request.

b. Deductibles. The Department shall be exempt from, and in no way liable for, any sums of money representing a deductible in any insurance policy. The payment of such deductible shall be the sole responsibility of the Grantee providing such insurance.

c. Proof of Insurance. Upon execution of this Agreement, Grantee shall provide Department documentation demonstrating the existence and amount for each type of applicable insurance coverage ***prior to*** performance of any work under this Agreement. Upon receipt of written request from Department, Grantee shall furnish Department with proof of applicable insurance coverage by standard form certificates of insurance, a self-insured authorization, or other certification of self-insurance.

d. Duty to Maintain Coverage. In the event that any applicable coverage is cancelled by the insurer for any reason, or if Grantee cannot get adequate coverage, Grantee shall immediately notify Department of such cancellation and shall obtain adequate replacement coverage conforming to the requirements herein and provide proof of such replacement coverage within ten (10) days after the cancellation of coverage.

e. Insurance Trust. If the Grantee's insurance is provided through an insurance trust, the Grantee shall instead add the Department of Environmental Protection, its employees, and officers as an additional covered party everywhere the Agreement requires them to be added as an additional insured.

**13. Termination.**

a. Termination for Convenience. When it is in the State's best interest, Department may, at its sole discretion, terminate the Agreement in whole or in part by giving 30 days' written notice to Grantee. The Department shall notify Grantee of the termination for convenience with instructions as to the effective date of termination or the specific stage of work at which the Agreement is to be terminated. The Grantee must submit all invoices for work to be paid under this Agreement within thirty (30) days of the effective date of termination. The Department shall not pay any invoices received after thirty (30) days of the effective date of termination.

b. Termination for Cause. The Department may terminate this Agreement if any of the events of default described in the Events of Default provisions below occur or in the event that Grantee fails to fulfill any of its other obligations under this Agreement. If, after termination, it is determined that Grantee was not in default, or that the default was excusable, the rights and obligations of the parties shall be the same as if the termination had been issued for the convenience of Department. The rights and remedies of Department in this clause are in addition to any other rights and remedies provided by law or under this Agreement.

c. Grantee Obligations upon Notice of Termination. After receipt of a notice of termination or partial termination unless as otherwise directed by Department, Grantee shall not furnish any service or deliverable on the date, and to the extent specified, in the notice. However, Grantee shall continue work on any portion of the Agreement not terminated. If the Agreement is terminated before performance is completed, Grantee shall be paid only for that work satisfactorily performed for which costs can be substantiated. The Grantee shall not be entitled to recover any cancellation charges or lost profits.

d. Continuation of Prepaid Services. If Department has paid for any services prior to the expiration, cancellation, or termination of the Agreement, Grantee shall continue to provide Department with those services for which it has already been paid or, at Department's discretion, Grantee shall provide a refund for services that have been paid for but not rendered.

e. Transition of Services Upon Termination, Expiration, or Cancellation of the Agreement. If services provided under the Agreement are being transitioned to another provider(s), Grantee shall assist in the smooth transition of Agreement services to the subsequent provider(s). This requirement is at a minimum an affirmative obligation to cooperate with the new provider(s), however additional requirements may be outlined in the Grant

Work Plan. The Grantee shall not perform any services after Agreement expiration or termination, except as necessary to complete the transition or continued portion of the Agreement, if any.

**14. Notice of Default.**

If Grantee defaults in the performance of any covenant or obligation contained in the Agreement, including, any of the events of default, Department shall provide notice to Grantee and an opportunity to cure that is reasonable under the circumstances. This notice shall state the nature of the failure to perform and provide a time certain for correcting the failure. The notice will also provide that, should the Grantee fail to perform within the time provided, Grantee will be found in default, and Department may terminate the Agreement effective as of the date of receipt of the default notice.

**15. Events of Default.**

Provided such failure is not the fault of Department or outside the reasonable control of Grantee, the following non-exclusive list of events, acts, or omissions, shall constitute events of default:

a. The commitment of any material breach of this Agreement by Grantee, including failure to timely deliver a material deliverable, failure to perform the minimal level of services required for a deliverable, discontinuance of the performance of the work, failure to resume work that has been discontinued within a reasonable time after notice to do so, or abandonment of the Agreement;
b. The commitment of any material misrepresentation or omission in any materials, or discovery by the Department of such, made by the Grantee in this Agreement or in its application for funding;
c. Failure to submit any of the reports required by this Agreement or having submitted any report with incorrect, incomplete, or insufficient information;
d. Failure to honor any term of the Agreement;
e. Failure to abide by any statutory, regulatory, or licensing requirement, including an entry of an order revoking the certificate of authority granted to the Grantee by a state or other licensing authority;
f. Failure to pay any and all entities, individuals, and furnishing labor or materials, or failure to make payment to any other entities as required by this Agreement;
g. Employment of an unauthorized alien in the performance of the work, in violation of Section 274 (A) of the Immigration and Nationality Act;
h. Failure to maintain the insurance required by this Agreement;
i. One or more of the following circumstances, uncorrected for more than thirty (30) days unless, within the specified 30-day period, Grantee (including its receiver or trustee in bankruptcy) provides to Department adequate assurances, reasonably acceptable to Department, of its continuing ability and willingness to fulfill its obligations under the Agreement:
    i. Entry of an order for relief under Title 11 of the United States Code;
    ii. The making by Grantee of a general assignment for the benefit of creditors;
    iii. The appointment of a general receiver or trustee in bankruptcy of Grantee's business or property; and/or
    iv. An action by Grantee under any state insolvency or similar law for the purpose of its bankruptcy, reorganization, or liquidation.

**16. Suspension of Work.**

The Department may, in its sole discretion, suspend any or all activities under the Agreement, at any time, when it is in the best interest of the State to do so. The Department shall provide Grantee written notice outlining the particulars of suspension. Examples of reasons for suspension include, but are not limited to, budgetary constraints, declaration of emergency, or other such circumstances. After receiving a suspension notice, Grantee shall comply with the notice. Within 90 days, or any longer period agreed to by the parties, Department shall either: (1) issue a notice authorizing resumption of work, at which time activity shall resume; or (2) terminate the Agreement. If the Agreement is terminated after 30 days of suspension, the notice of suspension shall be deemed to satisfy the thirty (30) days' notice required for a notice of termination for convenience. Suspension of work shall not entitle Grantee to any additional compensation.

**17. Force Majeure.**

The Grantee shall not be responsible for delay resulting from its failure to perform if neither the fault nor the negligence of Grantee or its employees or agents contributed to the delay and the delay is due directly to acts of God, wars, acts of public enemies, strikes, fires, floods, or other similar cause wholly beyond Grantee's control, or for any of the foregoing that affect subcontractors or suppliers if no alternate source of supply is available to Grantee. In case of any delay Grantee believes is excusable, Grantee shall notify Department in writing of the delay or potential delay and describe the cause of the delay either (1) within ten days after the cause that creates or will create the delay first

arose, if Grantee could reasonably foresee that a delay could occur as a result; or (2) if delay is not reasonably foreseeable, within five days after the date Grantee first had reason to believe that a delay could result. **THE FOREGOING SHALL CONSTITUTE THE GRANTEE'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY**. Providing notice in strict accordance with this paragraph is a condition precedent to such remedy. No claim for damages, other than for an extension of time, shall be asserted against Department. The Grantee shall not be entitled to an increase in the Agreement price or payment of any kind from Department for direct, indirect, consequential, impact or other costs, expenses or damages, including but not limited to costs of acceleration or inefficiency, arising because of delay, disruption, interference, or hindrance from any cause whatsoever. If performance is suspended or delayed, in whole or in part, due to any of the causes described in this paragraph, after the causes have ceased to exist Grantee shall perform at no increased cost, unless Department determines, in its sole discretion, that the delay will significantly impair the value of the Agreement to Department, in which case Department may: (1) accept allocated performance or deliveries from Grantee, provided that Grantee grants preferential treatment to Department with respect to products subjected to allocation; (2) contract with other sources (without recourse to and by Grantee for the related costs and expenses) to replace all or part of the products or services that are the subject of the delay, which purchases may be deducted from the Agreement quantity; or (3) terminate Agreement in whole or in part.

**18. Indemnification.**

a. The Grantee shall be fully liable for the actions of its agents, employees, partners, or subcontractors and shall fully indemnify, defend, and hold harmless Department and its officers, agents, and employees, from suits, actions, damages, and costs of every name and description arising from or relating to:
    i. personal injury and damage to real or personal tangible property alleged to be caused in whole or in part by Grantee, its agents, employees, partners, or subcontractors; provided, however, that Grantee shall not indemnify for that portion of any loss or damages proximately caused by the negligent act or omission of Department;
    ii. the Grantee's breach of this Agreement or the negligent acts or omissions of Grantee.

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

c. Notwithstanding sections a. and b. above, the following is the sole indemnification provision that applies to Grantees that are governmental entities: Each party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its employees and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity or the provisions of section 768.28, F.S. Further, nothing herein shall be construed as consent by a state agency or subdivision of the State to be sued by third parties in any matter arising out of any contract or this Agreement.

d. No provision in this Agreement shall require Department to hold harmless or indemnify Grantee, insure or assume liability for Grantee's negligence, waive Department's sovereign immunity under the laws of Florida, or otherwise impose liability on Department for which it would not otherwise be responsible. Any provision, implication or suggestion to the contrary is null and void.

**19. Limitation of Liability.**

The Department's liability for any claim arising from this Agreement is limited to compensatory damages in an amount no greater than the sum of the unpaid balance of compensation due for goods or services rendered pursuant to and in compliance with the terms of the Agreement. Such liability is further limited to a cap of $100,000.

**20. Remedies.**

Nothing in this Agreement shall be construed to make Grantee liable for force majeure events. Nothing in this Agreement, including financial consequences for nonperformance, shall limit Department's right to pursue its remedies for other types of damages under the Agreement, at law or in equity. The Department may, in addition to other remedies available to it, at law or in equity and upon notice to Grantee, retain such monies from amounts due Grantee as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted by or against it.

**21. Waiver.**

The delay or failure by Department to exercise or enforce any of its rights under this Agreement shall not constitute or be deemed a waiver of Department's right thereafter to enforce those rights, nor shall any single or partial exercise of any such right preclude any other or further exercise thereof or the exercise of any other right.

**22. Statutory Notices Relating to Unauthorized Employment and Subcontracts.**

a. The Department shall consider the employment by any Grantee of unauthorized aliens a violation of Section 274A(e) of the Immigration and Nationality Act. If Grantee/subcontractor knowingly employs unauthorized aliens, such violation shall be cause for unilateral cancellation of this Agreement. The Grantee shall be responsible for including this provision in all subcontracts with private organizations issued as a result of this Agreement.

b. Pursuant to sections 287.133, 287.134, and 287.137 F.S., the following restrictions apply to persons placed on the convicted vendor list, discriminatory vendor list, or the antitrust violator vendor list:

i. Public Entity Crime. A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a Grantee, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in section 287.017, F.S., for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.

ii. Discriminatory Vendors. An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity.

iii. Antitrust Violator Vendors. A person or an affiliate who has been placed on the antitrust violator vendor list following a conviction or being held civilly liable for an antitrust violation may not submit a bid, proposal, or reply on any contract to provide any good or services to a public entity; may not submit a bid, proposal, or reply on any contract with a public entity for the construction or repair of a public building or public work; may not submit a bid, proposal, or reply on leases of real property to a public entity; may not be awarded or perform work as a Grantee, supplier, subcontractor, or consultant under a contract with a public entity; and may not transact new business with a public entity.

iv. Notification. The Grantee shall notify Department if it or any of its suppliers, subcontractors, or consultants have been placed on the convicted vendor list, the discriminatory vendor list, or antitrust violator vendor list during the life of the Agreement. The Florida Department of Management Services is responsible for maintaining the discriminatory vendor list and the antitrust violator vendor list and posts the list on its website. Questions regarding the discriminatory vendor list or antitrust violator vendor list may be directed to the Florida Department of Management Services, Office of Supplier Development, at (850) 487-0915.

**23. Compliance with Federal, State and Local Laws.**

a. The Grantee and all its agents shall comply with all federal, state and local regulations, including, but not limited to, nondiscrimination, wages, social security, workers' compensation, licenses, and registration requirements. The Grantee shall include this provision in all subcontracts issued as a result of this Agreement.

b. The Grantee, its subgrantees, subcontractors and agents must also comply with the following civil rights laws and regulations:

i. Title VI of the Civil Rights Act of 1964 as amended (prohibiting discrimination in federally assisted programs on the basis of race, color, or national origin in the delivery of services or benefits);

ii. Section 13 of the 1972 Amendment to the Federal Water Pollution Control Act (prohibiting discrimination on the basis of sex in the delivery of services or benefits under the Federal Water Pollution Control Act as amended);

iii. Section 504 of the Rehabilitation Act of 1973 (prohibiting discrimination in federally assisted programs on the basis of disability, both in employment and in the delivery of services and benefits);

iv. Age Discrimination Act of 1975 (prohibiting discrimination in federally assisted programs on the basis of age in the delivery of services or benefits);

v. 40 C.F.R. Part 7, (implementing Title VI of the Civil Rights Act of 1964, Section 13 of the 1972 Amendments to the Federal Water Pollution Control Act, and Section 504 of the Rehabilitation Act of 1973);

vi. United States Executive Order (EO) 13166 (federal agencies required to ensure that recipients of federal financial assistance take reasonable steps to provide meaningful access to their programs and activities by Limited English Proficiency (LEP) persons).

vii. Florida Civil Rights Act of 1992 (Title XLIV Chapter 760, Sections 760.01, 760.11 and 509.092, F.S.), including Part I, chapter 760, F.S. (prohibiting discrimination on the basis of race, color, religion, sex, pregnancy, national origin, age, handicap, or marital status).

c. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.

d. Any dispute concerning performance of the Agreement shall be processed as described herein. Jurisdiction for any damages arising under the terms of the Agreement will be in the courts of the State, and venue will be in the Second Judicial Circuit, in and for Leon County. Except as otherwise provided by law, the parties agree to be responsible for their own attorney fees incurred in connection with disputes arising under the terms of this Agreement.

**24. Build America, Buy America Act (BABA) - Infrastructure Projects with Federal Funding.**

**This provision does not apply to Agreements that are wholly funded by Coronavirus State and Local Fiscal Recovery Funds under the American Rescue Plan Act. Also, this provision does not apply where there is a valid waiver in place. However, the provision may apply to funds expended before the waiver or after expiration of the waiver.**

If applicable, Recipients or Subrecipients of an award of Federal financial assistance from a program for infrastructure are required to comply with the Build America, Buy America Act (BABA), including the following provisions:

a. All iron and steel used in the project are produced in the United States--this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;

b. All manufactured products used in the project are produced in the United States-this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and

c. All construction materials are manufactured in the United States-this means that all manufacturing processes for the construction material occurred in the United States.

The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

**25. Investing in America**

Grantees of an award for construction projects in whole or in part by the Bipartisan Infrastructure Law or the Inflation Reduction Act, including the following provision:

a. Signage Requirements

a. Investing in America Emblem: The recipient will ensure that a sign is placed at construction sites supported in whole or in part by this award displaying the official Investing in America emblem and must identify the project as a "project funded by President Biden's Bipartisan Infrastructure Law" or "project funded by President Biden's Inflation Reduction Act" as applicable. The sign must be placed at construction sites in an easily visible location that can be directly linked to the work taking place and must be maintained in good condition throughout the construction period.

The recipient will ensure compliance with the guidelines and design specifications provided by EPA for using the official Investing in America emblem available at: https://www.epa.gov/invest/investing-america-signage.

b. Procuring Signs: Consistent with section 6002 of RCRA, 42 U.S.C. 6962, and 2 CFR 200.323, recipients are encouraged to use recycled or recovered materials when procuring signs. Signage

costs are considered an allowable cost under this assistance agreement provided that the costs associated with signage are reasonable. Additionally, to increase public awareness of projects serving communities where English is not the predominant language, recipients are encouraged to translate the language on signs (excluding the official Investing in America emblem or EPA logo or seal) into the appropriate non-English language(s). The costs of such translation are allowable, provided the costs are reasonable.

**26. Scrutinized Companies.**

a. Grantee certifies that it is not on the Scrutinized Companies that Boycott Israel List or engaged in a boycott of Israel. Pursuant to section 287.135, F.S., the Department may immediately terminate this Agreement at its sole option if the Grantee is found to have submitted a false certification; or if the Grantee is placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement.

b. If this Agreement is for more than one million dollars, the Grantee certifies that it is also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in section 287.135, F.S. Pursuant to section 287.135, F.S., the Department may immediately terminate this Agreement at its sole option if the Grantee is found to have submitted a false certification; or if the Grantee is placed on the Scrutinized Companies with Activities in Sudan List, or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of the Agreement.

c. As provided in subsection 287.135(8), F.S., if federal law ceases to authorize these contracting prohibitions, then they shall become inoperative.

**27. Lobbying and Integrity.**

The Grantee agrees that no funds received by it under this Agreement will be expended for the purpose of lobbying the Legislature or a State agency pursuant to section 216.347, F.S., except that pursuant to the requirements of section 287.058(6), F.S., during the term of any executed agreement between Grantee and the State, Grantee may lobby the executive or legislative branch concerning the scope of services, performance, term, or compensation regarding that agreement. The Grantee shall comply with sections 11.062 and 216.347, F.S.

**28. Record Keeping.**

The Grantee shall maintain books, records and documents directly pertinent to performance under this Agreement in accordance with United States generally accepted accounting principles (US GAAP) consistently applied. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this Agreement and for five (5) years following the completion date or termination of the Agreement. In the event that any work is subcontracted, Grantee shall similarly require each subcontractor to maintain and allow access to such records for audit purposes. Upon request of Department's Inspector General, or other authorized State official, Grantee shall provide any type of information the Inspector General deems relevant to Grantee's integrity or responsibility. Such information may include, but shall not be limited to, Grantee's business or financial records, documents, or files of any type or form that refer to or relate to Agreement. The Grantee shall retain such records for the longer of: (1) three years after the expiration of the Agreement; or (2) the period required by the General Records Schedules maintained by the Florida Department of State (available at: http://dos.myflorida.com/library-archives/records-management/general-records-schedules/).

**29. Audits.**

a. Inspector General. The Grantee understands its duty, pursuant to section 20.055(5), F.S., to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing. The Grantee will comply with this duty and ensure that its sub-grantees and/or subcontractors issued under this Agreement, if any, impose this requirement, in writing, on its sub-grantees and/or subcontractors, respectively.

b. Physical Access and Inspection. Department personnel shall be given access to and may observe and inspect work being performed under this Agreement, with reasonable notice and during normal business hours, including by any of the following methods:

i. Grantee shall provide access to any location or facility on which Grantee is performing work, or storing or staging equipment, materials or documents;

ii. Grantee shall permit inspection of any facility, equipment, practices, or operations required in performance of any work pursuant to this Agreement; and,

iii. Grantee shall allow and facilitate sampling and monitoring of any substances, soils, materials or parameters at any location reasonable or necessary to assure compliance with any work or legal requirements pursuant to this Agreement.

c. Special Audit Requirements. The Grantee shall comply with the applicable provisions contained in Attachment 5, Special Audit Requirements. Each amendment that authorizes a funding increase or decrease shall include an updated copy of Exhibit 1, to Attachment 5. If Department fails to provide an updated copy of Exhibit 1 to include in each amendment that authorizes a funding increase or decrease, Grantee shall request one from the Department's Grants Manager. The Grantee shall consider the type of financial assistance (federal and/or state) identified in Attachment 5, Exhibit 1 and determine whether the terms of Federal and/or Florida Single Audit Act Requirements may further apply to lower tier transactions that may be a result of this Agreement. For federal financial assistance, Grantee shall utilize the guidance provided under 2 CFR §200.331 for determining whether the relationship represents that of a subrecipient or vendor. For State financial assistance, Grantee shall utilize the form entitled "Checklist for Nonstate Organizations Recipient/Subrecipient vs Vendor Determination" (form number DFS-A2-NS) that can be found under the "Links/Forms" section appearing at the following website: https:\\apps.fldfs.com\fsaa.

d. Proof of Transactions. In addition to documentation provided to support cost reimbursement as described herein, Department may periodically request additional proof of a transaction to evaluate the appropriateness of costs to the Agreement pursuant to State guidelines (including cost allocation guidelines) and federal, if applicable. Allowable costs and uniform administrative requirements for federal programs can be found under 2 CFR 200. The Department may also request a cost allocation plan in support of its multipliers (overhead, indirect, general administrative costs, and fringe benefits). The Grantee must provide the additional proof within thirty (30) days of such request.

e. No Commingling of Funds. The accounting systems for all Grantees must ensure that these funds are not commingled with funds from other agencies. Funds from each agency must be accounted for separately. Grantees are prohibited from commingling funds on either a program-by-program or a project-by-project basis. Funds specifically budgeted and/or received for one project may not be used to support another project. Where a Grantee's, or subrecipient's, accounting system cannot comply with this requirement, Grantee, or subrecipient, shall establish a system to provide adequate fund accountability for each project it has been awarded.

i. If Department finds that these funds have been commingled, Department shall have the right to demand a refund, either in whole or in part, of the funds provided to Grantee under this Agreement for non-compliance with the material terms of this Agreement. The Grantee, upon such written notification from Department shall refund, and shall forthwith pay to Department, the amount of money demanded by Department. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the original payment(s) are received from Department by Grantee to the date repayment is made by Grantee to Department.

ii. In the event that the Grantee recovers costs, incurred under this Agreement and reimbursed by Department, from another source(s), Grantee shall reimburse Department for all recovered funds originally provided under this Agreement and interest shall be charged for those recovered costs as calculated on from the date(s) the payment(s) are recovered by Grantee to the date repayment is made to Department.

iii. Notwithstanding the requirements of this section, the above restrictions on commingling funds do not apply to agreements where payments are made purely on a cost reimbursement basis.

**30. Conflict of Interest.**

The Grantee covenants that it presently has no interest and shall not acquire any interest which would conflict in any manner or degree with the performance of services required.

**31. Independent Contractor.**

The Grantee is an independent contractor and is not an employee or agent of Department.

**32. Subcontracting.**

a. Unless otherwise specified in the Special Terms and Conditions, all services contracted for are to be performed solely by Grantee.

b. The Department may, for cause, require the replacement of any Grantee employee, subcontractor, or agent. For cause, includes, but is not limited to, technical or training qualifications, quality of work, change in security status, or non-compliance with an applicable Department policy or other requirement.

c. The Department may, for cause, deny access to Department's secure information or any facility by any Grantee employee, subcontractor, or agent.
d. The Department's actions under paragraphs b. or c. shall not relieve Grantee of its obligation to perform all work in compliance with the Agreement. The Grantee shall be responsible for the payment of all monies due under any subcontract. The Department shall not be liable to any subcontractor for any expenses or liabilities incurred under any subcontract and Grantee shall be solely liable to the subcontractor for all expenses and liabilities incurred under any subcontract.
e. The Department will not deny Grantee's employees, subcontractors, or agents access to meetings within the Department's facilities, unless the basis of Department's denial is safety or security considerations.
f. A list of minority-owned firms that could be offered subcontracting opportunities may be obtained by contacting the Office of Supplier Development at (850) 487-0915.
g. The Grantee shall not be liable for any excess costs for a failure to perform, if the failure to perform is caused by the default of a subcontractor at any tier, and if the cause of the default is completely beyond the control of both Grantee and the subcontractor(s), and without the fault or negligence of either, unless the subcontracted products or services were obtainable from other sources in sufficient time for Grantee to meet the required delivery schedule.

**33. Guarantee of Parent Company.**

If Grantee is a subsidiary of another corporation or other business entity, Grantee asserts that its parent company will guarantee all of the obligations of Grantee for purposes of fulfilling the obligations of Agreement. In the event Grantee is sold during the period the Agreement is in effect, Grantee agrees that it will be a requirement of sale that the new parent company guarantee all of the obligations of Grantee.

**34. Survival.**

The respective obligations of the parties, which by their nature would continue beyond the termination or expiration of this Agreement, including without limitation, the obligations regarding confidentiality, proprietary interests, and public records, shall survive termination, cancellation, or expiration of this Agreement.

**35. Third Parties.**

The Department shall not be deemed to assume any liability for the acts, failures to act or negligence of Grantee, its agents, servants, and employees, nor shall Grantee disclaim its own negligence to Department or any third party. This Agreement does not and is not intended to confer any rights or remedies upon any person other than the parties. If Department consents to a subcontract, Grantee will specifically disclose that this Agreement does not create any third-party rights. Further, no third parties shall rely upon any of the rights and obligations created under this Agreement.

**36. Severability.**

If a court of competent jurisdiction deems any term or condition herein void or unenforceable, the other provisions are severable to that void provision, and shall remain in full force and effect.

**37. Grantee's Employees, Subcontractors and Agents.**

All Grantee employees, subcontractors, or agents performing work under the Agreement shall be properly trained technicians who meet or exceed any specified training qualifications. Upon request, Grantee shall furnish a copy of technical certification or other proof of qualification. All employees, subcontractors, or agents performing work under Agreement must comply with all security and administrative requirements of Department and shall comply with all controlling laws and regulations relevant to the services they are providing under the Agreement.

**38. Assignment.**

The Grantee shall not sell, assign, or transfer any of its rights, duties, or obligations under the Agreement, or under any purchase order issued pursuant to the Agreement, without the prior written consent of Department. In the event of any assignment, Grantee remains secondarily liable for performance of the Agreement, unless Department expressly waives such secondary liability. The Department may assign the Agreement with prior written notice to Grantee of its intent to do so.

**39. Compensation Report.**

If this Agreement is a sole-source, public-private agreement or if the Grantee, through this agreement with the State, annually receive 50% or more of their budget from the State or from a combination of State and Federal funds, the Grantee shall provide an annual report, including the most recent IRS Form 990, detailing the total compensation for the entities' executive leadership teams. Total compensation shall include salary, bonuses, cashed-in leave, cash equivalents, severance pay, retirement benefits, deferred compensation, real-property gifts, and any other payout. The Grantee must also inform the Department of any changes in total executive compensation between the annual reports. All compensation reports must indicate what percent of compensation comes directly from the State or Federal allocations to the Grantee.

**40. Disclosure of Gifts from Foreign Sources.**
If the value of the grant under this Agreement is $100,000 or more, Grantee shall disclose to Department any current or prior interest of, any contract with, or any grant or gift received from a foreign country of concern, as defined in section 286.101, F.S., if such interest, contract, or grant or gift has a value of $50,000 or more and such interest existed at any time or such contract or grant or gift was received or in force at any time during the previous 5 years. Such disclosure shall include the name and mailing address of the disclosing entity, the amount of the contract or grant or gift or the value of the interest disclosed, the applicable foreign country of concern and, if applicable, the date of termination of the contract or interest, the date of receipt of the grant or gift, and the name of the agent or controlled entity that is the source or interest holder. If the disclosure requirement is applicable as described above, then within 1 year before applying for any grant, Grantee must also provide a copy of such disclosure to the Department of Financial Services.

**41. Food Commodities.**
To the extent authorized by federal law, the Department, its grantees, contractors and subcontractors shall give preference to food commodities grown or produced in this state when purchasing food commodities, including farm products as defined in section 823.14, F.S., of any class, variety, or use thereof in their natural state or as processed by a farm operation or processor for the purpose of marketing such product.

**42. Anti-human Trafficking.**
If the Grantee is a nongovernmental entity, the Grantee must provide the Department with an affidavit signed by an officer or a representative of the Grantee under penalty of perjury attesting that the Grantee does not use coercion for labor or services as defined in section 787.06, F.S.

**43. Iron and Steel for Public Works Projects.**
If this Agreement funds a "public works project" as defined in section 255.0993, F.S., or the purchase of materials to be used in a public works project, any iron or steel permanently incorporated in the Project must be "produced in the United States," as defined in section 255.0993, F.S. This requirement does not apply if the Department determines that any of the following circumstances apply to the Project:
(1) iron or steel products produced in the United States are not produced in sufficient quantities, reasonably available, or of satisfactory quality;
(2) the use of iron or steel products produced in the United States will increase the total cost of the project by more than twenty percent (20%); or
(3) complying with this requirement is inconsistent with the public interest.
Further, this requirement does not prevent the Contractor's minimal use of foreign steel and iron materials if:
(1) such materials are incidental or ancillary to the primary product and are not separately identified in the project specifications; and
(2) the "cost" of such materials, as defined in section 255.0993, F.S., does not exceed one-tenth of one percent (1%) of the total Project Cost under this Agreement or $2,500, whichever is greater.
Electrical components, equipment, systems, and appurtenances, including supports, covers, shielding, and other appurtenances related to an electrical system that are necessary for operation or concealment (excepting transmission and distribution poles) are not considered to be iron or steel products and are, therefore, exempt from the requirements of this paragraph.
This provision shall be applied in a manner consistent with and may not be construed to impair the state's obligations under any international agreement.

**44. Complete and Accurate information.**
Grantee represents and warrants that all statements and information provided to DEP are current, complete, and accurate. This includes all statements and information in this Grant, as well as its Attachments and Exhibits.

**45. Execution in Counterparts and Authority to Sign.**
This Agreement, any amendments, and/or change orders related to the Agreement, may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument. In accordance with the Electronic Signature Act of 1996, electronic signatures, including facsimile transmissions, may be used and shall have the same force and effect as a written signature. Each person signing this Agreement warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

**ATTACHMENT 3**
**GRANT WORK PLAN**

**PROJECT TITLE:** Hardee County Phase 7 Regional Wastewater Improvements

**PROJECT LOCATION:** The Project will be located in the City of Wauchula within Hardee County; Lat/Long (27.5922, -81.8293).

**PROJECT BACKGROUND:** High nitrate levels were identified in the residential area of Wauchula Hills affecting approximately 400 to 600 homes within Hardee County (Grantee). In response to this information Wauchula Hills has begun the extension of potable water lines and centralized wastewater infrastructure. Due to proximity of and potential contributing environmental impact upon the Peace River Basin and Charlotte Harbor Estuary, the need for expanding performing improvements to the regional wastewater and potable water system is necessary. The Peace River is becoming an increasingly important water supply, and the quality of that water will improve with the utilization of a centralized sewer service replacing septic systems in this region.

**PROJECT DESCRIPTION:** The Grantee will complete the design, obtain all necessary permits, and construct improvements for the Hardee County Phase 7 Regional Wastewater Improvements project. Project improvements will include the construction of approximately 10,000 linear feet of sanitary sewer infrastructure, a duplex lift station, manholes, sewer laterals, and sewer services for approximately 23 homes in Wauchula Hills impacted by high nitrates levels. The project will also include 100% effluent reuse. Potable water system updates will not be funded with this Agreement.

**TASKS:** All documentation should be submitted electronically unless otherwise indicated and should be submitted prior to the expiration of the grant agreement.

**Task 1: Preconstruction Activities**

**Deliverables:** The Grantee will complete the design of Hardee County Phase 7 Regional Wastewater Improvements and obtain all necessary permits for construction of the project. Activities necessary for design, such as surveys, geotechnical evaluations, pre-design studies, and environmental assessments are eligible under this task.

**Documentation:** The Grantee will submit a signed summary of activities completed for the period of work covered in the payment request, including the percentage of design complete and permitting status, using the format provided by the Department's Grant Manager.

For the final documentation, the Grantee will also submit a copy of the design completed with the funding provided for this task, a list of all required permits identifying issue dates and issuing authorities, and copies of any surveys, assessments, or other documents funded under this task. Upon request by the Department's Grant Manager, the Grantee will provide additional supporting documentation relating to this task.

**Performance Standard:** The Department's Grant Manager will review the documentation to verify that the deliverables have been completed as described above. Upon review and written acceptance by the Department's Grant Manager, a payment request may be processed.

**Payment Request Schedule:** The Grantee may submit a payment request for cost reimbursement no more frequently than monthly.

**Task 2: Construction**

**Deliverables:** The Grantee will construct Hardee County Phase 7 Regional Wastewater Improvements in accordance with the final design. The Grantee will submit through the Department's GIS web-interface data collection tool, parcel-level data identifying collection system extensions; lift stations and other infrastructure associated with the grant; and both the parcels connected to sewer and the parcels where sewer has been made available for connection but not yet connected along with associated grant information. Pursuant to section 381.00655, Florida Statutes, for any parcels for which sewer was made available, but for which connection has not yet been made, the Grantee will notify in writing owners of such parcels that the system is available for connection and that they must connect to the installed sewer system within 365 days of such written notification.

**Documentation:** The Grantee will submit: 1) a signed summary of activities completed for the period of work covered in the payment request, using the format provided by the Department's Grant Manager. For the final documentation, the Grantee will also submit: 2) an email from the Department's GIS web-interface data collection tool, confirming that data for the project has been submitted; and 3) one copy of a notification letter and a signed statement by the grant manager that notifications to all parcels for which sewer is available, but not yet connected, was sent. Upon request by the Department's Grant Manager, the Grantee will provide additional supporting documentation relating to this task.

**Performance Standard:** The Department's Grant Manager will review the documentation to verify that the deliverables have been completed as described above. Upon review and written acceptance by the Department's Grant Manager, a payment request may be processed.

**Payment Request Schedule:** The Grantee may submit a payment request for cost reimbursement no more frequently than monthly.

**Task 3: Connection to Central Sewer**

**Deliverables:** The Grantee will properly abandon the septic systems and connect approximately 23 single family residences to a central sanitary sewer system for wastewater treatment by the Hardee County facility. The Grantee will submit through the Department's GIS web-interface data collection tool parcel-level data identifying parcels connected to sewer along with associated grant information.

**Documentation:** The Grantee will submit: 1) a signed summary of activities completed for the period of work covered in the payment request, using the format provided by the Department's Grant Manager; 2) a list of addresses and types of the properties connected; and 3) proof of septic abandonment and connection for each property, as evidenced by copies of invoices for the abandonments and connections by a licensed plumber, utility contractor, or building contractor. For the final documentation, the Grantee will also submit: 4) an email from the Department's GIS web-interface data collection tool, confirming that data for the project has been submitted.

**Performance Standard:** The Department's Grant Manager will review the documentation to verify that the deliverables have been completed as described above. Upon review and written acceptance by the Department's Grant Manager, a payment request may be processed.

**Payment Request Schedule:** The Grantee may submit a payment request for cost reimbursement no more frequently than monthly.

**DIRECT PAYMENT:**

For those grant agreements for which advance or direct payment is approved, the reference to "payment" in the Payment Request Schedules shall mean submittal of invoice(s), and the Grantee shall submit invoice documentation with each payment request. Proof of payment must be submitted prior to each subsequent payment request and no later than sixty (60) calendar days following the final payment request.

**PROJECT TIMELINE & BUDGET DETAIL:** The tasks must be completed by the corresponding task end date. Cost reimbursable grant funding must not exceed the budget amounts as indicated below.

| Task No. | Task Title | Budget Category | Grant Amount | Task Start Date | Task End Date |
|---|---|---|---|---|---|
| 1 | Preconstruction Activities | Contractual Services | $1,500.00 | 07/01/2024 | 12/31/2026 |
| 2 | Construction | Contractual Services | $3,102,566.13 | 07/01/2024 | 04/30/2028 |
| 3 | Connection to Central Sewer | Contractual Services | $281,054.31 | 07/01/2024 | 04/30/2028 |
| | | Total: | $3,385,120.44 | | |

**STATE OF FLORIDA**
**DEPARTMENT OF ENVIRONMENTAL PROTECTION**
**Public Records Requirements**

**Attachment 4**

1. **Public Records.**

a. If the Agreement exceeds $35,000.00, and if Grantee is acting on behalf of Department in its performance of services under the Agreement, Grantee must allow public access to all documents, papers, letters, or other material, regardless of the physical form, characteristics, or means of transmission, made or received by Grantee in conjunction with the Agreement (Public Records), unless the Public Records are exempt from section 24(a) of Article I of the Florida Constitution and section 119.07(1), F.S.

b. The Department may unilaterally terminate the Agreement if Grantee refuses to allow public access to Public Records as required by law.

2. **Additional Public Records Duties of Section 119.0701, F.S., If Applicable.**
For the purposes of this paragraph, the term "contract" means the "Agreement." If Grantee is a "contractor" as defined in section 119.0701(1)(a), F.S., the following provisions apply and the contractor shall:

a. Keep and maintain Public Records required by Department to perform the service.

b. Upon request, provide Department with a copy of requested Public Records or allow the Public Records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, F.S., or as otherwise provided by law.

c. A contractor who fails to provide the Public Records to Department within a reasonable time may be subject to penalties under section 119.10, F.S.

d. Ensure that Public Records that are exempt or confidential and exempt from Public Records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the Public Records to Department.

e. Upon completion of the contract, transfer, at no cost, to Department all Public Records in possession of the contractor or keep and maintain Public Records required by Department to perform the service. If the contractor transfers all Public Records to Department upon completion of the contract, the contractor shall destroy any duplicate Public Records that are exempt or confidential and exempt from Public Records disclosure requirements. If the contractor keeps and maintains Public Records upon completion of the contract, the contractor shall meet all applicable requirements for retaining Public Records. All Public Records stored electronically must be provided to Department, upon request from Department's custodian of Public Records, in a format specified by Department as compatible with the information technology systems of Department. These formatting requirements are satisfied by using the data formats as authorized in the contract or Microsoft Word, Outlook, Adobe, or Excel, and any software formats the contractor is authorized to access.

f. **IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, F.S., TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE CONTRACT, CONTACT THE DEPARTMENT'S CUSTODIAN OF PUBLIC RECORDS AT:**

**Telephone:** **(850) 245-2118**
**Email:** public.services@floridadep.gov
**Mailing Address:** **Department of Environmental Protection**
**ATTN: Office of Ombudsman and Public Services**
**Public Records Request**
**3900 Commonwealth Boulevard, MS 49**
**Tallahassee, Florida 32399**

**STATE OF FLORIDA**
**DEPARTMENT OF ENVIRONMENTAL PROTECTION**
**Special Audit Requirements**
**(State and Federal Financial Assistance)**

## Attachment 5

The administration of resources awarded by the Department of Environmental Protection *(which may be referred to as the "Department", "DEP", "FDEP" or "Grantor", or other name in the agreement*) to the recipient *(which may be referred to as the "Recipient", "Grantee" or other name in the agreement)* may be subject to audits and/or monitoring by the Department of Environmental Protection, as described in this attachment.

MONITORING

In addition to reviews of audits conducted in accordance with 2 CFR Part 200, Subpart F-Audit Requirements, and Section 215.97, F.S., as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by DEP Department staff, limited scope audits as defined by 2 CFR 200.425, or other procedures. By entering into this Agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of Environmental Protection. In the event the Department of Environmental Protection determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Department 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 2 CFR §200.330

1. A recipient that expends $1,000,000 or more in Federal awards in its fiscal year, must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F. EXHIBIT 1 to this Attachment indicates Federal funds awarded through the Department of Environmental Protection 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 the Department of Environmental Protection. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR 200.502-503. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR Part 200.514 will meet the requirements of this part.

2. For the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508-512.

3. A recipient that expends less than $1,000,000 in federal awards in its fiscal year is not required to have an audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F-Audit Requirements. If the recipient expends less than $1,000,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F-Audit Requirements, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from non-federal entities).

4. The recipient may access information regarding the Catalog of Federal Domestic Assistance (CFDA) via the internet at https://sam.gov/content/assistance-listings.

**PART II: STATE FUNDED**

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

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of $750,000 in any fiscal year of such recipient (for fiscal years ending June 30, 2017, and thereafter), the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, F.S.; Rule Chapter 69I-5, F.A.C., State Financial Assistance; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this form lists the state financial assistance awarded through the Department of Environmental Protection 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 the Department of Environmental Protection, 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 $750,000 in state financial assistance in its fiscal year (for fiscal year ending June 30, 2017, and 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 $750,000 in state financial assistance in its fiscal year, and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state 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. For information regarding the Florida Catalog of State Financial Assistance (CSFA), a recipient should access the Florida Single Audit Act website located at https://apps.fldfs.com/fsaa for assistance. In addition to the above websites, the following websites may be accessed for information: Legislature's Website at http://www.leg.state.fl.us/Welcome/index.cfm, State of Florida's website at http://www.myflorida.com/, Department of Financial Services' Website at http://www.fldfs.com/and the Auditor General's Website at http://www.myflorida.com/audgen/.

**PART III: OTHER AUDIT REQUIREMENTS**

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

**PART IV: REPORT SUBMISSION**

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

   A. The Federal Audit Clearinghouse designated in 2 CFR §200.501(a) (the number of copies required by 2 CFR §200.501(a) should be submitted to the Federal Audit Clearinghouse), at the following address:

By Mail:

Federal Audit Clearinghouse
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132

Submissions of the Single Audit reporting package for fiscal periods ending on or after January 1, 2008, must be submitted using the Federal Clearinghouse's Internet Data Entry System which can be found at http://harvester.census.gov/facweb/

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

A. The Department of Environmental Protection at one of the following addresses:

By Mail:
**Audit Director**
Florida Department of Environmental Protection
Office of Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:
FDEPSingleAudit@dep.state.fl.us

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

Auditor General
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, Florida 32399-1450

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

3. Copies of reports or management letters required by PART III of this Attachment shall be submitted by or on behalf of the recipient directly to the Department of Environmental Protection at one of the following addresses:

By Mail:
**Audit Director**
Florida Department of Environmental Protection
Office of Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:
FDEPSingleAudit@dep.state.fl.us

4. Any reports, management letters, or other information required to be submitted to the Department of Environmental Protection pursuant to this Agreement shall be submitted timely in accordance with 2 CFR 200.512, section 215.97, F.S., and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

5. Recipients, when submitting financial reporting packages to the Department of Environmental Protection for audits done in accordance with 2 CFR 200, Subpart F-Audit Requirements, or Chapters 10.550 (local governmental entities) and 10.650 (non and for-profit organizations), Rules of the Auditor General, should indicate the date and time the reporting package was delivered to the recipient and any correspondence accompanying the reporting package.

**PART V: RECORD RETENTION**

The recipient shall retain sufficient records demonstrating its compliance with the terms of the award and this Agreement for a period of **five (5)** years from the date the audit report is issued, and shall allow the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General upon request for a period of **three (3)** years from the date the audit report is issued, unless extended in writing by the Department of Environmental Protection.

**EXHIBIT – 1**

FUNDS 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 Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following:** | | | | | |
|---|---|---|---|---|---|
| **Federal Program A** | Federal Agency | CFDA Number | CFDA Title | Funding Amount | State Appropriation Category |
| | | | | $ | |
| | | | | | |
| | | | | | |
| **Federal Program B** | Federal Agency | CFDA Number | CFDA Title | Funding Amount | State Appropriation Category |
| | | | | $ | |
| | | | | | |
| | | | | | |

*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 A** | First Compliance requirement: i.e.: (what services of purposes resources must be used for) | |
| | Second Compliance requirement: i.e.:(eligibility requirement for recipients of the resources) | |
| | Etc. | |
| | Etc. | |
| **Federal Program B** | First Compliance requirement: i.e.: (what services of purposes resources must be used for) | |
| | Second Compliance requirement: i.e.: (eligibility requirement for recipients of the resources) | |
| | Etc. | |
| | Etc. | |

*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.*

| **State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Matching Resources for Federal Programs:** | | | | | |
|---|---|---|---|---|---|
| **Federal Program A** | Federal Agency | CFDA | CFDA Title | Funding Amount | State Appropriation Category |
| | | | | | |
| | | | | | |
| **Federal Program B** | Federal Agency | CFDA | CFDA Title | Funding Amount | State Appropriation Category |
| | | | | | |

*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, F.S.*

| **State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Resources Subject to Section 215.97, F.S.:** | | | | | | |
|---|---|---|---|---|---|---|
| **State Program A** | State Awarding Agency | State Fiscal Year[1] | CSFA Number | CSFA Title or Funding Source Description | Funding Amount | State Appropriation Category |
| **Original Agreement** | Department of Environmental Protection | 2022-2023 | 37.039 | Statewide Water Quality Restoration Projects - GAA LI 1650D, GR | $700,000.00 | 149948 |
| **Original Agreement** | Department of Environmental Protection | 2022-2023 | 37.039 | Statewide Water Quality Restoration Projects - GAA LI 1650D, LATF | $2,685,120.44 | 149948 |
| **State Program B** | State Awarding Agency | State Fiscal Year[2] | CSFA Number | CSFA Title or Funding Source Description | Funding Amount | State Appropriation Category |
| | | | | | | |

| | | |
|---|---|---|
| Total Award | $3,385,120.44 | |

*Note: List applicable compliance requirement in the same manner as illustrated above for federal resources. For matching resources provided by the Department for DEP 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 amount for the non-federal resources, there may be more than one grouping (i.e. 1, 2, 3, etc.) listed under this category.*

For each program identified above, the recipient shall comply with the program requirements described in the Catalog of Federal Domestic Assistance (CFDA) [https://sam.gov/content/assistance-listings] and/or the Florida Catalog of State Financial Assistance (CSFA) [https://apps.fldfs.com/fsaa/searchCatalog.aspx], and State Projects Compliance Supplement (Part Four: State Projects Compliance Supplement [https://apps.fldfs.com/fsaa/state_project_compliance.aspx]. The services/purposes for which the funds are to be used are included in the Agreement's Grant Work Plan. Any match required by the Recipient is clearly indicated in the Agreement.

[1] Subject to change by Change Order.
[2] Subject to change by Change Order.

**STATE OF FLORIDA**
**DEPARTMENT OF ENVIRONMENTAL PROTECTION**

**Exhibit A**
**Progress Report Form**

The current **Exhibit A, Progress Report Form** for this grant can be found on the Department's website at this link:

https://floridadep.gov/wra/wra/documents/progress-report-form

Please use the most current form found on the website, linked above, for each progress report submitted for this project.

**STATE OF FLORIDA**
**DEPARTMENT OF ENVIRONMENTAL PROTECTION**

**Exhibit C**
**Payment Request Summary Form**

The **Payment Request Summary Form** for this grant can be found on our website at this link:

https://floridadep.gov/wra/wra/documents/payment-request-summary-form

Please use the most current form found on the website, linked above, for each payment request.

**AGENDA ITEM NO. 11.I**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, Grants Management Department |
| **ITEM TYPE:** | Business Agenda - Action Items |
| **AGENDA SECTION:** | **BUSINESS AGENDA - Action Items:** |
| **SUBJECT:** | **Lorie Ayers, General Services Director -** JAG24 Direct Funding Grant Application |

**SUGGESTED ACTION:**

- Motion to ratify the submission and acceptance of the Florida Department of Law Enforcement JAG24 Direct grant application in an amount not to exceed $3,174; authorizing the Chair or County Manager to sign any necessary documents in furtherance thereof and to expend funds as provided for in the grant application and agreement.

**ATTACHMENTS:**

Memo - JAG24 Direct.pdf
Hardee County Board of Commissioners - Application.pdf
Lobbying-Debarment-and-Drug-Free-Certification_Rev.aspx.pdf
Single-Audit-Certification_Revised-07-18-25.pdf
EEO-Certification-Form-Hardcopy.pdf
SMQ_Revised-07-18-25.pdf
Sole-Source-Form_Revised-07-18-25.pdf

Hardee County FLORIDA

# GRANTS MANAGEMENT

**BOARD OF COUNTY COMMISSIONERS**

**TIM WELLS**
DISTRICT 1

**NOEY FLORES**
VICE CHAIR, DISTRICT 2

**DONALD CHANCEY**
DISTRICT 3

**RUSSELL MELENDY**
CHAIR, DISTRICT 4

**KENNY MILLER**
DISTRICT 5

**TERRY ATCHLEY**
COUNTY MANAGER

**SARAH JOHNSTON**
COUNTY ATTORNEY

**MAILING ADDRESS**
412 West Orange Street
Suite 201
Wauchula, FL 33873

**PHONE**
863-773-6349

**WEBSITE**
hardeecountyfl.gov

**To:** Terry Atchley, County Manager

**Through:** Doug Baber, Assistant County Manager

**From:** Lorie Ayers, General Services Director

**Subject:** JAG24 – Direct Funding Grant Application

**Date:** August 7, 2025

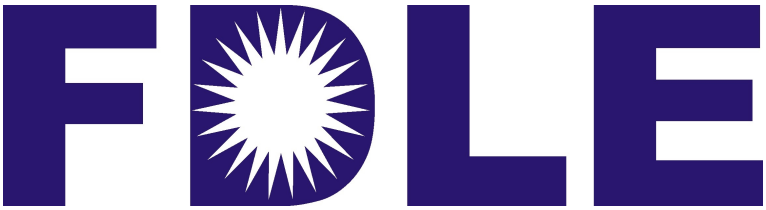
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The Hardee County Grants Management division has submitted a grant application of behalf of the Hardee County BOCC to The Florida Department of Law Enforcement for the JAG24 – Direct, Tasers XIX, fiscal year 2024 funding.

The total funds requested is for an amount not to exceed $3,174.00. A cash match of $0.00 is required.

If awarded these funds, they will be utilized to purchase tasers, battery packs, holsters, and spare cartridges for the Hardee County Sheriff's Office.

Staff recommends ratification to submit the grant application.



# Tasers XIX

Prepared by Hardee County Board of Commissioners
for Florida Department of Law Enforcement JAG24 - Direct

Primary Contact: Lorie Ayers

# Opportunity Details

## Opportunity Information

Title
JAG24 - Direct

Description
This opportunity is available to units of local government who receive annual appropriations under Florida's Justice Assistance Grant (JAG) Program.

Awarding Agency Name
U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Assistance

Agency Contact Phone
850-617-1250

Agency Contact Email
criminaljustice@fdle.state.fl.us

Subjects
Edward Byrne Memorial Justice Assistance Grant (JAG), JAG - Direct (JAGD)

Opportunity Posted Date
5/27/2025

Announcement Type
Initial Announcement

Assistance Listings Number
16.738

Public Link
https://www.gotomygrants.com/Public/Opportunities/Details/943efd9c-5d41-45a4-8d9f-925396e7ac92

Is Published
Yes

## Funding Information

Funding Sources
Federal Or Federal Pass Through

Funding Source Description
This funding is available under Florida's FY2024 Justice Assistance Grant award (15PBJA-24-GG-04224-MUMU).

## Award Information

Award Period
10/01/2023 - 09/30/2027

Award Type
Non Competitive

Indirect Costs Allowed
Yes

Matching Requirement

No

## Submission Information

Submission Window

Opens 05/27/2025 12:00 AM

Submission Timeline Type

One Time

## Eligibility Information

Eligibility Type

Private

Eligible Applicants

- County Governments
- City or township governments
- Native American tribal governments (Federally recognized)

Additional Eligibility Information

Eligible applicants are limited to units of local government. A unit of local government is defined as a city, county, town, township, borough, parish, village, or other general-purpose political subdivision of the state, including Native American Tribes who perform law enforcement functions as determined by the Secretary of the Interior.

## Additional Information

Additional Information URL

https://www.fdle.state.fl.us/Grants/Home.aspx

Additional Information URL Description

This site contains information regarding the various programs, funding opportunities, and forms managed by the Office of Criminal Justice Grants. Contact information and additional resources can also be found on this site.

# Project Information

## Application Information

Application Name
Tasers XIX

Award Requested
$3,174.00

Total Award Budget
$3,174.00

## Primary Contact Information

Name
Lorie Ayers

Email Address
lorie.ayers@hardeecountyfl.gov

Address
412 West Orange Street, Room 201, 412 West Orange Street, Room 201
Wauchula, Florida 33873

Phone Number
(863) 773-6349

# Project Description

## JAG Program - Project Summary

### Applicant and Award Information

**NEW REQUIREMENT: Applicant Organization**

**Due to restrictions in functionality, OCJG is requiring the Applicant User's organization to match the Eligible Recipient's organization. The organization listed below your name at the top of the screen MUST match the name of the Eligible Recipient you are creating this application for.**

- **If you are registered with the Eligible Recipient organization: close the application window, switch profiles in AmpliFund, and click on the application link again to apply.**
- **If you are not registered with the Eligible Recipient organization: contact the assigned grant manager at the Eligible Recipient's organization and instruct them to apply. If the Eligible Recipient does not have a dedicated grant manager: you may need to contact them and ask to be added to their organization's profile. Contact your assigned OCJG grant manager for more information.**

**Eligible Recipients of JAG Funds**

**Eligible recipients are limited to units of local government. A unit of local government is defined as a city, county, town, township, borough, parish, village, or other general-purpose political subdivision of the state, including Native American Tribes who perform law enforcement functions as determined by the Secretary of the Interior. The eligible recipient cannot be a police department, sheriff's office, or other division of a unit of local government.**

Enter the name of the Eligible Recipient.
Hardee County Board of County Commissioners

Is the Eligible Recipient a State Agency (i.e. Department of Corrections or other State of Florida agency)?
○ Yes
◉ No

In which county is the Eligible Recipient located?
Hardee

What is the Eligible Recipient's SAM Unique ID number (UEI)?
Q11TSMH2P7X6

Upload a copy of the Eligible Recipient's active SAM registration below.
Registration Active Until 2025-11-07.pdf

**E-Verify**

**Section 448.095, Florida Statutes, went into effect on July 1, 2023. All State of Florida agencies, including FDLE, are required to verify award recipients are registered with and use the E-Verify system. Eligible Recipients who are not registered with E-Verify will NOT be eligible for JAG funds. Applicants may use E-Verify's Employer Search Tool to verify their agency is registered.**

Is the Eligible Recipient registered as a participating employer in the E-Verify System?
◉ Yes

○ No (award cannot be issued until registered)

**Payment Information**

What is the Eligible Recipient's FEID number (FLAIR Vendor ID)?

596000632

What is the Eligible Recipient's payment address?

412 West Orange Street, Room 201
Wauchula, FL 33873

**Project Information**

**Project Period and Reporting Frequency**

**NOTE: Projects must be at least six months in length. The final length of the project period will be determined at the time of award approval. No projects will extend past the federal award end date.**

Desired Start Date of the Project

10/01/2025

Desired End Date of the Project

09/30/2026

Please select your desired reporting frequency for submitting payment requests AND performance reporting.

Quarterly

**Performance Activity Area**

**Review the following activity area defintions and ensure you make the proper selection for your project in the next question:**

- **Law Enforcement = programs, activities, and/or spending conducted by a law enforcement organization, including crime lab/forensics activities. This DOES NOT include drug task forces or law enforcement driven crime prevention and education initiatives.**
- **Prosecution and Courts = programs, activities, and/or spending for prosecution, indigent defense, and court programs. This DOES NOT include drug courts, mental health courts, veterans' courts, or extreme risk protection order programs.**
- **Prevention and Education = programs, activities, and/or spending with the goal of educating individuals on various crimes or programs designed to help prevent crime.**
- **Corrections and Community Corrections = programs, activities, and/or spending for corrections, probation, parole, and reentry initiatives. This DOES NOT include substance abuse or co-occuring treatment programs.**
- **Drug Treatment and Enforcement = programs, activities, and/or spending for drug courts, drug treatment, co-occurring disorders, and drug task forces.**
- **Planning Evaluation and Technology = programs, activities, and/or spending related to large-scale technology upgrades and/or implementation, information sharing systems, strategic planning, and program evaluations.**
- **Crime Victim and Witness = programs, activities, and/or spending for services and support to victims of crime. This DOES NOT include monetary compensation for victims.**
- **Mental Health = programs, activities, and/or spending for behavior related programming and crisis intervention teams.**
- **State Crisis Intervention Proceedings = programs, activities, and/or spending related to specialty court**

**proceedings (other than drug courts) and extreme risk protection order programs.**

Select the appropriate activity area for this project.

- ◉ 01 - Law Enforcement
- ○ 02 - Prosecution and Courts
- ○ 03 - Crime Prevention and Education
- ○ 04 - Corrections and Community Corrections
- ○ 05 - Drug Treatment and Enforcement
- ○ 06 - Planning Evaluation and Technology
- ○ 07 - Crime Victim and Witness
- ○ 08 - Mental Health
- ○ 09 - State Crisis Intervention Proceedings

### Problem Identification

PID1: Describe the problems, issues, or concerns this funding will address and describe why this project is a priority for your organization.

Conductive Electronic Weapons (CEWs) have a life expectancy of approximately four (4) years. Hardee County Officers are required to be trained and certified to carry a CEW during daily policing services. In order to keep officers trained and equipped with a less lethal weapon, we are required to replace the old, obsolete, or discontinued models with newer models on the market. The current budget for Hardee County is insufficient for replacement of CEWs, two types of cartridges (training and standard), and holsters that have exceeded life expectancy. Grant funds will provide this essential non-lethal equipment and will ensure the integrity and professionalism in delivery of police services.

CEWs enhance officer safety as well as the safety of Hardee County citizens and visitors by allowing officers to have non-lethal force options as needed. Hardee County Law Enforcement Officers are required to carry a CEW during daily policing services. Keeping law enforcement officers, citizens, and visitors safe is Hardee County's top priority. This project will have a positive impact on Hardee County because having updated equipment will better enable law enforcement officers to serve the community and improve delivery of service.

PID2: What actions are your organization currently taking to help address the problems/issues/concerns described above?

Officers need CEWs for the safe delivery of police services, but some of the devices and accessories (cartridges and holsters) are at the end of their life and need to be replaced. The current budget is insufficient for replacement of this essential non-lethal equipment. Hardee County proposes grant funds will be used to replace CEWs, two types of cartridges (training and standard), and holsters that have exceeded life expectancy with compatible equipment. This will provide officers an alternative solution for the use of a lethal weapon and ensure the safe delivery of police services.

PID3: Is this project a continuation from the previous year or other federal funding source?

- ○ Yes
- ◉ No

### Scope of Work

### Personnel

Will you be using funds to support personnel costs (FTE, OPS, etc. – not including overtime)?

- ○ Yes
- ◉ No

### Overtime

Will you be using funds to support overtime pay?

- ○ Yes
- ◉ No

### Travel and Training

Will you be using funds to support travel and/or training costs?

- ○ Yes
- ◉ No

**Equipment and/or Supplies**

Will you be using funds to support the purchase of equipment and/or supplies?

- ◉ Yes
- ○ No

**Definitions**

***Equipment* is defined as any item that will be assigned a property tag and routinely inventoried or tracked (as per your agency's property management policies). These items are typically assigned to an individual and/or location in a property management system. Examples include: computers, laptops, weapons, or other items exceeding your agency's OCO threshold. All other items are considered *Supplies* for the purposes of this award.**

***NEW*** **JAG funds may only be used to purchase Body Worn Camera (BWC) hardware. The use of funds for tap refresh, software, warranties, service agreements, data storage, or any other related expenses for BWC is prohibited. Additionally, grant funds may not be used for equipment refresh or subscription-based, rent-to-own, or lease systems. Contact your assigned grant manager if you have any questions regarding these new exclusions.**

At what dollar threshold does your agency enter an item into the organization's inventory system?

$1,500.00

Are any items being purchase with grant funds under your organization's inventory threshold, but will actually be inventoried based on your local policy/procedure?

- ○ Yes
- ◉ No

Briefly describe the items to be purchased and how they are critical to addressing the problem described above.

The Hardee County Board of County Commissioners through subrecipient Hardee County Sheriff's Office will use grant funds to purchase replacement essential non-lethal equipment that has exceeded life expectancy with compatible equipment. Tasers and accessories would greatly enhance the safety of Hardee County officers, citizens, and visitors while providing an alternative solution for the use of a lethal weapon.

Deliverables will be completed in accordance with the agreement between the Hardee County Board of County Commissioners with the subrecipient and local vendor/provider based on quotes. Tasers and accessories will be purchased through a sole source provider (Axon Enterprise, Inc. formerly TASER International) to be compatible with existing charging stations, batteries, and cartridges previously purchased and still in use from this sole source manufacturer. Sworn personnel are trained and certified through a training program specific to use the Axon taser and instructors are specifically certified through Axon. A switch to another type of electronic control device would be costly to the agency. Expenditures and cost documentation will be captured through purchase order, invoice, and cleared check (bank statements).

Documentation of deliverables performed by the subrecipient and local vendor/provider will be maintained by the Hardee County Board of County Commissioners and made available for monitoring upon request. Documentation will include, but is not limited to, procurement records such as quotes, purchase orders, invoices, and proof of payment.

Do you have quotes available for any of the items being requested in the Equipment or Supplies category?

- ◉ Yes
- ○ No

Upload all applicable quotes.

TASER GRANT QUOTE.pdf

Will any of the items procured under this award be transferred to another entity upon receipt (i.e., a County is purchasing an item for a local Police Department)?

- ○ Yes (a special condition will be added to the award)
- ◉ No

**Method of Procurement**

**If any item described above will not be purchased via non-competitive procurement or state-term/alternate source contract, OCJG must ensure quotes and/or bids are obtained as defined by your agency's procurement policy or federal policy. This documentation must be maintained on file and provided to OCJG upon request at the time of reimbursement or monitoring.**

**Sole Source Rules and Limitations**

**The use of non-competitive procurement methods (i.e. sole source) for grant-funded purchases is strongly discouraged. However, there are three scenarios in which sole source is allowable:**

1. **The item or service is only available from one source. This does not mean a particular brand name of a product justifies a sole source, it is the item itself. For example, procuring electronic control devices cannot be a sole source because these less-lethal devices are available to purchase from Taser International and various other vendors. NOTE: Vendor sole source letters are not sufficient justification for noncompetitive purchases.**
2. **A public emergency exists that will result in harmful delays if formal competition is required. This requires official written declaration of the public emergency by an authorized official (i.e. President, Governor, Mayor, etc.). The ability to purchase non-competitively under a declaration of public emergency expires when the written declaration expires.**
3. **Inadequate competition was noted after soliciting a number of sources. Documentation of the solicitations from each source must be maintained to support the non-competitive procurement.**

**Applicants who plan to utilize grant funds for non-competitive procurement MUST complete an OCJG Sole Source Justification Approval form for pre-approval by OCJG. Sole source purchases in excess of $250,000 require OCJG to submit a GAM to DOJ for federal pre-approval. Additional information may be required by your OCJG grant manager.**

**Your OCJG grant manager will inform you if your sole source request has been pre-approved. If your sole source request is not pre-approved by OCJG and/or DOJ, quotes and/or bids must be obtained and provided to OCJG as required by your organization's procurement policy. This documentation must be maintained on file and provided to OCJG prior to reimbursement or at the time of monitoring. Sole source justification provided after the purchase has already been made will not be accepted.**

Are any items being procured non-competitively (i.e. sole source)?

- ◉ Yes
- ○ No

Upload completed sole source justification form(s).

Sole-Source-Form_Revised-07-18-25.pdf

**State-Term or Alternate Source Contracts**

**State-Term Contracts: Recipients utilizing these types of contracts must provide the Florida State-Term Contract number at the time of application (if known).**

**Alternate Source Contracts: Federal procurement regulations allow for grant-funded items to be piggybacked off of existing contracts with other entities. This is known as "alternate source" contracting and is often used by OCJG recipients. Recipients utilizing an alternate source contract are required to**

**describe the contract and provide the contract number (if known).**

**If the contract number is not known at the time of application, it must be provided at the time of reimbursement.**

Are any items being procured from an existing Florida State-Term Contract?

- ○ Yes
- ◉ No

Are any items being procured from any other Alternate Source Contract (GSA, NASPO, piggybacking existing contract, etc.).

- ○ Yes
- ◉ No

### Third-Party Services (Contractual Services)

Will you be using funds to support third-party services (consulting services, contractual services, and/or subawards)?

- ○ Yes
- ◉ No

### Third-Party Consultants

### Third-Party Contracts

### Third-Party Subawards

### Other Costs

Will you be using funds to support "other" costs not captured in any of the categories above?

- ○ Yes
- ◉ No

### Indirect Costs

Federal recipients may elect to use a portion of funding for indirect costs.

Will you be using funds to support indirect costs?

- ○ Yes
- ◉ No

### Program Generated Income (PGI)

**Grant-funded activities may generate revenues for the recipient organization. Examples of program income activities include but are not limited to: asset seizures/forfeitures, registration/tuition fees collected from hosted events, interest earned on advance award funds, membership fees, court-ordered attorney's fees, and fees/fines for failed drug tests. All program income must be accounted for, reported, and expended in accordance with Section 3.4 of the DOJ Grants Financial Guide.**

Will any proposed grant activities generate Program Income?

- ○ Yes (a special condition will be added to the award)
- ◉ No

### JAG Pre-Approvals

**BJA has provided guidance regarding prohibited and controlled expenditures. A guide for expenditures made during or after Federal Fiscal Year 2023 may be found here: FY23 Prohibited Expenditures**

**A separate guide exists for expenditures made during Federal Fiscal Year 2015 through Fiscal Year 2022: FY15-FY22 Prohibited Expenditures**

**See BJA's JAG FAQs for more information on the approval process. OCJG grant managers will review the application and seek more information for any items that may require BJA pre-approval.**

## JAG Program - Certifications & Forms

### Forms/Certifications Required for All Applicants

**Lobbying, Debarment, and Drug Free Workplace**

**All recipients are required to complete and upload a Lobbying, Debarment, and Drug Free Workplace Certification. A separate certification must be signed for EACH application.**

Upload the completed certification below.

Lobbying-Debarment-and-Drug-Free-Certification_Rev.aspx.pdf

Does this application equal $100,000 or more?

- ○ Yes
- ◉ No

**Subrecipient Management Questionnaire**

**All recipients are required to complete and upload a Subrecipient Management Questionnaire (SMQ) with their application. This form is used to help evaluate the recipient organization's existing internal controls related to the management of federal grant funds. OCJG will utilize this form as a "risk assessment" to determine the appropriate level of monitoring (desk or onsite) for the award.**

**Additional supporting documentation is required, such as a Single Audit Certification.**

Upload the completed SMQ form below.

SMQ_Revised-07-18-25.pdf

Upload the completed Single Audit Certification form below.

Single-Audit-Certification_Revised-07-18-25.pdf

**SMQ Documentation:**

**The following documents are not required at the time of application submission but are required at monitoring.**

Upload a copy of your Third-Party procedures.

Upload a copy of your cash advance payment procedures.

Upload a copy of your internal control procedures.

Upload a copy of your financial management procedures.

Upload a copy of your written procedures regarding safeguarding personally identifiable information.

Upload a copy of your written procedures regarding whistleblower protections.

Upload a copy of your written inventory procedures.

Upload a copy of your written procedures regarding reporting and investigating grant-funded property loss.

Upload an copy of your procurement policy.

Upload a copy of any additional documentation required when completing the SMQ.

**Equal Employment Opportunity (EEO)**

**Civil Rights Training**

**As a condition of the federal JAG award, OCJG requires all recipients (and subrecipients) to complete a two part Civil Rights Training and provide copies of the training certificates upon request. To access the training, please visit our Civil Rights Training for Grantees webpage. At a minimum, the recipient grant manager must complete the training. These certificates do not expire and may be utilized for future awards.**

Have you completed the Civil Rights Training for Grantees modules?

- ◉ Yes
- ○ No (a condition will be added to award)

Upload copy of Civil Rights Training for Grantees certificates for the individual designated as Recipient Grant Manager.

Certificate of Completion - Module 1 EB.pdf, Certificate of Completion - Module 1 LJA.pdf, Certificate of Completion - Module 2 EB.pdf, Certificate of Completion - Module 2 LJA.pdf

**EEO Certification (EEOC)**

**All recipients are required to submit an EEO Certification (EEOC) annually.**

Upload completed EEO Certification below.

EEO-Certification-Form-Hardcopy.pdf

**Answer the following questions to determine if your agency is required to submit an EEO Plan (Utilization Report) to DOJ's Office of Civil Rights:**

Does your organization have 50 employees or more?

- ◉ Yes
- ○ No

Did your organization receive a single award of $25,000 or more from any U.S. Department of Justice grant program in the last fiscal year?

- ◉ Yes
- ○ No

**EEOP REQUIREMENTS**

**Recipients with 50 employees or more who also receive $25,000 or more in funding from the U.S. Department of Justice (regardless of if it is passed through FDLE), MUST develop a comprehensive EEO Plan that complies with 28 CFR 42.304.**

Based on your response, you are required to submit an EEO Utilization Report. Upload a copy of your most recent EEOP (Utilization Report) below.

2023- EEO Utilization Report.pdf

**Project Specific Certifications**

Project Specific Certifications

**Ballistic Vests**

**Recipients proposing the use of grant funds to procure ballistic vests or plate carriers must ensure the vests are American-made, ordered to fit the user, and are compliant with NIJ Ballistic/Stab Standards. In addition, recipients purchasing routine-duty body armor must complete the Ballistic Vests (Mandatory Wear) Certification with their application.**

Does this application propose the use of grant funds for ballistic vests?

- ○ Yes (a condition will be added to award)
- ◉ No

**Body Worn Cameras**

**Recipients proposing the use of grant funds to procure body worn camera equipment and supplies must complete the Body Worn Camera Policy Certification with their application.**

**NOTE: Grant funds will only reimburse for licensing, data storage, and warranties during the project period. If costs extend past the project period, they will be pro-rated from the date of purchase.**

Does this application propose the use of grant funds for body cameras?

- ○ Yes (a condition will be added to award)
- ◉ No

**Telecommunications and Video Surveillance Services and/or Equipment**

**Recipients proposing the use of grant funds to procure telecommunications and/or video surveillance equipment and/or services must complete a TVS Certification with their application. For more information on this requirement, please review the FAQs and the training posted to OCJG's webpage. Examples of TVS equipment include but are not limited to: cameras/webcams, DVR's, computers/laptops, servers, televisions, monitors, "smart" boards, and radios.**

Does this application propose the use of grant funds for telecommunications or video surveillance services and/or equipment?

- ○ Yes (a condition will be added to award)
- ◉ No

**Suitability to Work With Minors (SWIM)**

**Recipients OR subrecipients (at any tier) who plan to use grant funds for activities that involve working with or interacting with minors (individuals under the age of 18), must provide a Suitability to Work and/or Interact with Minors Certification (SWIMC). For more information, review the training session posted on our website and the condition language on OJP's website.**

Does this application's project, as described in the scope of work, indicate ANY activities may involve working with, or interacting with, minors?

- ○ Yes (a condition will be added to award)
- ◉ No

**Confidential Funds**

**Recipients proposing the use of grant funds to support confidential fund activities must complete the Confidential Funds Certification with their application. Additionally, recipients must have written policies and procedures to ensure confidential funds are managed in accordance with federal guidelines. Agencies who do not have a written policy may consider formalizing and adopting polices based off of the sample policy provided on our website.**

Does this application propose the use of grant funds to support confidential fund activities?

- ○ Yes
- ◉ No

**Task Force Activities**

**Recipients proposing to use funds to support task force personnel, overtime, equipment, or contracted positions must provide a task force personnel roster at the time of application. In addition, the recipient is responsible for ensuring all task force members complete the required BJA Center for Task Force Integrity and Leadership online training courses once every four years. Certificates of completion for each member on the roster must be provided to OCJG at the time of application. If any task force members have not completed the training or have expired certificates, valid certificates must be provided to OCJG within 90 days of award.**

Does this application propose the use of grant funds to support task force personnel, overtime, equipment, or contracted positions?

- ○ Yes (a condition will be added to award)
- ◉ No

**National Environmental Policy Act (NEPA)**

**NEPA requirements apply to any federal project (including grants) that might have a significant impact on the quality of the human environment. The following projects require OCJG to obtain approval from BJA's NEPA coordinator:**

**Projects involving construction, expansion, or renovation of existing facilities. This includes ANY project that involves ground disturbing activities such as the installation of a fence or pole. Site planning documentation such as maps, photos, plans, renderings, etc. will be required.**

**Projects involving the use of chemicals, such as while processing forensic evidence.**

> **These projects will be reviewed by the NEPA coordinator to ensure they are not located within or will potentially affect any of the following: a 100-year flood plain; a wetland; important farmland; a proposed or listed endangered or threatened species; a proposed or listed critical habitat; a property that is listed or eligible for listing on the National Register of Historic Places; an area within an approved State Coastal Zone Management Program; a coastal barrier or a portion of a barrier within the Coastal Barrier Resources System; a river or portion of a river included in or designated for potential addition to the Wild and Scenic Rivers System; a designated or proposed Wilderness Area; a sole source aquifer recharge area designated by the EPA; nearby religious or cultural sites; nearby minority, indigenous, low-income, or other sensitive populations. In addition, the NEPA coordinator will evaluate the impact the project may have on noise pollution, and review recipient protocols for the handling of hazardous waste, solid waste, and uncontrolled air emissions (if applicable to the project).**

**If the proposed project is affected, recipients must complete and upload a BJA CATEX Checklist at the time of application. Projects involving "minor renovation or remodeling" are excluded from NEPA requirements, but additional documentation may be required by your OCJG grant manager to reach this determination.**

**Any expenses incurred prior to NEPA approval are spent "at risk". If BJA denies the request, NEPA-related expenses will not be eligible for reimbursement.**

**Refer to BJA's NEPA Guidance document for more information.**

Does this application propose the use of grant funds for construction, expansion, or renovation projects, or a project involving the use of chemicals (EXCLUDING meth lab operations)?

- ○ Yes (a withholding of funds condition will be added to the award)
- ◉ No

**Methamphetamine Laboratory Operations**

**Recipients with projects relating to clandestine meth lab operations, including their identification, seizure, or closure (i.e. clean-up), must provide copy of their agency's Methamphetamine Mitigation Plan to OCJG. The plan will be submitted to BJA to ensure it complies with NEPA requirements. Any expenses incurred prior to BJA approval are spent "at risk". If BJA denies the request expenses related to meth lab operations will not be eligible for reimbursement.**

Does this application propose the use of grant funds for the identification, seizure, or closure (clean up) of a clandestine meth lab?

- ○ Yes (a withholding of funds condition will be added to the award)
- ◉ No

**Application Submission Certifications (200.415)**

**Certification Statement:**

**I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences, including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343, and Title 31, Sections 3729-3730 and 3801-3812.**

Recipient Response:

- ☒ I certify the statement above by submitting this request.

## JAG Program - Grant Contact Information

### Recipient Grant Manager Contact Information

**This individual serves as a primary point-of-contact and is responsible for:**

- **ensuring the project is progressing on time and promptly notifying their FDLE grant manager of any delays;**
- **overseeing all programmatic and financial reporting; and**
- **ensuring overall compliance with the grant agreement.**

GM Name (First Last)
Lorie Ayers

GM Title
General Services Director

GM Address 1
412 West Orange Street, Room 201

GM Address 2

GM City
Wauchula

GM State
FL

GM Zip Code+4 (XXXXX-XXXX)
33873

GM Phone Number (XXX-XXX-XXXX)
863-773-6349

GM Email Address
lorie.ayers@hardeecountyfl.gov

### Chief Official Contact Information

**This individual is the agency head for the eligible recipient.**

**The eligible recipient for the JAG program is a state agency or unit of local government. Examples of Chief Officials may include: Chairperson, Mayor, Executive Director, Secretary, Commissioner, etc.**

CO Name (First Last)
Russell Melendy

CO Title
Chair

CO Address 1
412 West Orange Street, Room 103

CO Address 2

CO City
Wauchula

CO State
FL

CO Zip Code+4 (XXXXX-XXXX)
33873

CO Phone Number (XXX-XXX-XXXX)
863-773-9430

CO Email Address
bcc@hardeecountyfl.gov

Will the Chief Official be designating another individual to execute agreements on their behalf?
- ○ Yes
- ◉ No

**Chief Financial Officer (CFO) Contact Information**

This individual is responsible for the recipient's accounting system, financial management, and certifying claim reports submitted for payment.

CFO Name (First Last)
Diane Moore

CFO Title
Budget Manager

CFO Address 1
412 West Orange Street, Room 201

CFO Address 2

CFO City
Wauchula

CFO State
FL

CFO Zip Code+4 (XXXXX-XXXX)
33873

CFO Phone Number (XXX-XXX-XXXX)
863-773-3199

CFO Email Address
diane.moore@hardeecountyfl.gov

**Additional Grant Contact**

Is there an additional grant point-of-contact (POC) you wish to add to the grant file?
- ○ Yes
- ◉ No

# Budget

## Proposed Budget Summary

### Expense Budget

| | Grant Funded | Total Budgeted |
|---|---|---|
| **D. Equipment** | | |
| Axon Taser | $1,025.80 | $1,025.80 |
| Axon Taser Battery Packs | $163.40 | $163.40 |
| Axon Taser Holster LH | $547.50 | $547.50 |
| Axon Taser Holster RH | $547.20 | $547.20 |
| Axon Taser Spare Cartridges | $890.10 | $890.10 |
| **Subtotal** | **$3,174.00** | **$3,174.00** |
| **Total Proposed Cost** | **$3,174.00** | **$3,174.00** |

### Revenue Budget

| | Grant Funded | Total Budgeted |
|---|---|---|
| **Grant Funding** | | |
| Award Requested | $3,174.00 | $3,174.00 |
| **Subtotal** | **$3,174.00** | **$3,174.00** |
| **Total Proposed Revenue** | **$3,174.00** | **$3,174.00** |

## Proposed Budget Detail

See attached spreadsheet.

## Proposed Budget Narrative

### D. Equipment

List each NON-EXPENDABLE item to be purchased. Typically, these are items over $5,000, or items that are routinely inventoried by your organization. Each line item description MUST contain the calculation (unit price and quantity) used to arrive at the funded amount. EXAMPLE: 3 laptops @ $1,500 each (including associated peripherals such as case, keyboard, docking station, etc.) = $4,500.

**Axon Taser**

23 Axon Tasers @ $44.60 each = $1,025.80

**Axon Taser Spare Cartridges**

9 Axon Taser Spare Cartridges @ $98.90 each = $890.10

### Axon Taser Holster LH

6 Axon Taser Holster LH @ $91.25 each = $547.50

### Axon Taser Holster RH

6 Axon Taser Holster RH @ $91.20 each = $547.20

### Axon Taser Battery Packs

2 Axon Taser Battery Packs @ $87.20 each = $174.40 - $11.00 = $163.40 The Hardee County Sheriff's Office is responsible for paying the additional $11.00.

# Criminal Justice Grants
# LOBBYING, DEBARMENT, AND DRUG FREE WORKPLACE CERTIFICATION

Email completed form to: CJgrants@fdle.state.fl.us

**Instructions:** Before completing this form, applicants should refer to the regulations cited below to determine which certifications are required. Using this form, applicants may certify their compliance with the following requirements: 28 CFR Part 69, "New Restrictions on Lobbying;" 28 CFR Part 67, "Government-wide Debarment and Suspensions (Non-procurement);" and 28 CFR 83, "Government-wide Requirements for Drug Free Workplace (Grants)," as applicable. The certifications attested to on this form shall be treated as a material representation of fact and will be relied upon as such when Criminal Justice Grants makes award determinations for a covered transaction, grant, or cooperative agreement.

**1. Lobbying**

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 28 CFR Part 69, for persons entering into a grant or cooperative agreement over $100,000, as defined at 28 CFR Part 69, the applicant certifies that:

a) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the making of any federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement.
b) If any funds other than federal appropriated funds have been paid or will be paid to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form LLL – "Disclosure of Lobbying Activities", in accordance with its instructions.
c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.

**2. Debarment, Suspension and Other Responsibility Matters**

As required by Executive Order 12549, Debarment and Suspension, and implemented at 28 CFR Part 67 -

a) The applicant certifies that it and its principals:

i. Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any federal department or agency;
ii. Have not within a three-year period preceding this application been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
iii. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (a)(ii) of this certification; and
iv. Have not within a three-year period preceding this application had one or more public transactions (Federal, State or local) terminated for cause or default.

b) Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

**3. Drug Free Workplace**

As required by the Drug-Free Workplace Act of 1988, and implemented at 28 CFR Part 67, Subpart F, as defined at 28 CFR Part 67 Sections 67.615 and 67.620 –

a) The applicant certifies that it will or will continue to provide a drug-free workplace by:

i. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the subgrantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
ii. Establishing an on-going drug-free awareness program to inform employees about –
    1) The dangers of drug abuse in the workplace;
    2) The subgrantee's policy of maintaining a drug-free workplace;
    3) Any available drug counseling, rehabilitation, and employee assistance programs; and
    4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
iii. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (i);
iv. Notifying the employee in the statement required by paragraph (i) that, as a condition of employment under the grant, the employee will –
    1) Abide by the terms of this statement; and
    2) Notify the employer in writing of his or her conviction for a violation of criminal drug statute occurring in the workplace no later than five (5) calendar days after the conviction.
v. Notifying the agency, in writing, within ten (10) calendar days after receiving notice under subparagraph (iv)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice including position title to: Florida Department of Law Enforcement, Bureau of Criminal Justice Grants, P.O. Box 1489, Tallahassee, FL 32302-1489. Notice shall include the identification number(s) of each affected grant.
vi. Taking one of the following actions within thirty (30) calendar days of receiving notice under subparagraph (iv)(2), with respect to any employee who is convicted –
    1) Taking 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
    2) Requiring such employee to 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.
vii. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (i) through (vi).

b) The subgrantee may insert in the space provided below the site(s) for the performance or work done in connection with

As the duly authorized representative of the applicant, I hereby certify that applicant will comply with the following certifications:

☑ Certification Regarding Lobbying (required for applications over $100,000)

☑ Certification Regarding Debarment, Suspension and Other Responsibility Matters (required for all applicants)

☑ Certification Regarding Drug-Free Workplace (required for state agency applications)

Recipient: Hardee County Board of County Commissioners

Printed Name: Russell Melendy Title: Commissioner Chair

Signature: _____ Date: 07/30/2025

Application ID Number: 85338

# Criminal Justice Grants
# SINGLE AUDIT CERTIFICATION

Email completed form to: CJgrants@fdle.state.fl.us

**Applicant/Recipient:** Hardee County Board of County Commissioners

**Tax ID or EIN:** 596000632 **Most Recent Fiscal Year End Date:** 2024

Total amount of funds expended from ALL entities (including FDLE) during the fiscal year above:

Federal Funds (Total): $ 3,524,509.00 State Funds (Total): $ 8,154,596.00

The Florida Department of Law Enforcement (FDLE), Criminal Justice Grants (CJG) requires all Applicants, Recipients, and Subrecipients (at any tier), to complete this Single Audit Certification for each fiscal year an award is active with CJG.

| Federal Single Audit Requirements | State Single Audit Requirements |
|---|---|
| If $750,000 or more in total federal funding from all federal awarding agencies or pass-through entities, including FDLE, is expended during the fiscal year, applicants and recipients (at any tier) **MUST** have a single or program-specific audit conducted for that year.<br><br>If an organization is required to comply with Federal Single Audit Requirements, the audits must be uploaded to the Federal Audit Clearinghouse (https://facweb.census.gov) within 30 days after receiving the audit report from the auditor, or 9 months after the end of the fiscal year, whichever is sooner.<br><br>See 2 C.F.R. Part 200, Subpart F for more information. | If $750,000 or more in state funding from all sources, including FDLE/CJG, is expended during the fiscal year, applicants and recipients (at any tier), **MUST** have a single or program-specific audit conducted for that year.<br><br>If an organization is required to comply with Florida Single Audit Requirements, the audits must be emailed to CJgrants@fdle.state.fl.us within 30 days after receiving the audit report from the auditor, or 9 months after the end of the fiscal year, whichever is sooner.<br><br>See Section 215.97, F.S. for more information. |

**I understand and acknowledge the federal and state audit requirements above and:**

- ☐ My organization is a **FLORIDA STATE AGENCY** and is audited during the State of Florida's annual single audit for the year cited above.
- ☐ My organization **WAS NOT** subject to the federal **OR** state audit requirements for the fiscal year cited above. (Full Exemption)
- ☐ My organization **WAS** subject to only the **FEDERAL** audit requirements for the fiscal year cited above. (State Audit Exemption)
- ☐ My organization **WAS** subject to only the **STATE** audit requirements for the fiscal year cited above. (Federal Audit Exemption)
- ☑ My organization **WAS** subject to **BOTH** the federal and state audit requirements for the fiscal year cited above.

**Signature:** _____ **Date:** 07/30/2025

**Printed Name:** Russell Melendy **Title:** Commissioner Chair

# CERTIFICATION FORM

## Compliance with the Equal Employment Opportunity Plan (EEOP) Requirements

*Please read carefully the Instructions (see below) and then complete Section A **or** Section B **or** Section C, not all three. If recipient completes Section A **or** C and sub-grants a single award over $500,000, in addition, please complete Section D.*

| | |
|---|---|
| Recipient's Name: Hardee County Board of County Commissioners | |
| Address: 412 West Orange Street, Room 201, Wauchula, FL 33873 | |
| Is agency a; □ Direct or ☑ Sub recipient of OJP, OVW or COPS funding? | Law Enforcement Agency? □ Yes ☑ No |
| DUNS Number: 7832470000 | Vendor Number (only if direct recipient) |
| Name and Title of Contact Person: Lorie Ayers, General Services Director | |
| Telephone Number: 863-773-6349 | E-Mail Address: lorie.ayers@hardeecountyfl.gov |

### Section A—Declaration Claiming Complete Exemption from the EEOP Requirement

*Please check all the following boxes that apply.*

□ Less than fifty employees. □ Indian Tribe □ Medical Institution.
□ Nonprofit Organization □ Educational Institution □ Receiving a single award(s) less than $25,000.

I, _____ [*responsible official*], certify that _____ [*recipient*] is not required to prepare an EEOP for the reason(s) checked above, pursuant to 28 C.F.R § 42.302.
I further certify that _____ [*recipient*] will comply with applicable federal civil rights laws that prohibit discrimination in employment and in the delivery of services.

*If recipient sub-grants a single award over $500,000, in addition, please complete Section D*

_____

*Print or Type Name and Title* *Signature* *Date*

### Section B—Declaration Claiming Exemption from the EEOP Submission Requirement and Certifying That an EEOP Is on File for Review

*If a recipient agency has fifty or more employees and is receiving a single award or, subaward, of $25,000 or more, but less than $500,000, then the recipient agency does not have to submit an EEOP to the OCR for review as long as it certifies the following (42 C.F.R. § 42.305):*

I, Russell Melendy [*responsible official*], certify that Hardee County Board of County Commissioners [*recipient*], which has fifty or more employees and is receiving a single award or subaward for $25,000 or more, but less than $500,000, has formulated an EEOP in accordance with 28 CFR pt. 42, subpt. E. I further certify that within the last twenty-four months, the proper authority has formulated and signed into effect the EEOP and, as required by applicable federal law, it is available for review by the public, employees, the appropriate state planning agency, and the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice. The EEOP is on file at the following office:

Hardee County Human Resources Department [*organization*],
412 West Orange Street, Room 204 Wauchula, FL 33873 [*address*].

Russell Melendy, Commissioner Chair 07/30/2025

*Print or Type Name and Title* *Signature* *Date*

### Section C—Declaration Stating that an EEOP Short Form Has Been Submitted to the Office for Civil Rights for Review

*If a recipient agency has fifty or more employees and is receiving a single award, or subaward, of $500,000 or more, then the recipient agency must send an EEOP Short Form to the OCR for review.*

I, _____ [*responsible official*], certify that _____ [*recipient*], which has fifty or more employees and is receiving a single award of $500,000 or more, has formulated an EEOP in accordance with 28 CFR pt. 42, subpt. E, and sent it for review on _____ [*date*] to the Office for Civil Rights, Office of Justice Programs, U.S. Department of Justice.

*If recipient sub-grants a single award over $500,000, in addition, please complete Section D*

_____

*Print or Type Name and Title* *Signature* *Date*

## Section D—Declaration Stating that Recipient Subawards a Single Award Over $500,000

*If a recipient agency, subawards a single award of $500,000 or more then the granting agency should provide a list; including, name, address and DUNS # of each such sub-recipient.*

| Sub-Recipient Agency Name/Address | Sub-Recipient DUNS Number |
|---|---|
| | |
| | |
| | |

## INSTRUCTIONS

### Completing the Certification Form
### Compliance with the Equal Employment Opportunity Plan (EEOP) Requirements

The federal regulations implementing the Omnibus Crime Control and Safe Streets Act (Safe Streets Act) of 1968, as amended, require some recipients of financial assistance from the U.S. Department of Justice subject to the statute's administrative provisions to create, keep on file, submit to the Office for Civil Rights (OCR) at the Office of Justice Programs (OJP) for review, and implement an Equal Employment Opportunity Plan (EEOP). *See* 28 C.F.R. pt. 42, subpt. E. All awards from the Office of Community Oriented Policing Services (COPS) are subject to the EEOP requirements; many awards from OJP, including awards from the Bureau of Justice Assistance (BJA), the Office of Juvenile Justice and Delinquency Prevention (OJJDP), and the Office for Victims of Crime (OVC) are subject to the EEOP requirements; and many awards from the Office on Violence Against Women (OVW) are also subject to the EEOP requirements. If you have any questions as to whether your award from the U.S. Department of Justice is subject to the Safe Streets Act's EEOP requirements, please consult your grant award document, your program manager, or the OCR.

**Recipients should complete *either* Section A *or* Section B *or* Section C, not all three. If recipient completes Section A *or* C and sub-grants a single award over $500,000, in addition, please complete Section D.**

### Section A

The regulations exempt some recipients from all of the EEOP requirements. Your organization may claim an exemption from all of the EEOP requirements if it meets any of the following criteria: it is a nonprofit organization, an educational institution, a medical institution, or an Indian tribe; *or* it received an award under $25,000; *or* it has less than fifty employees. To claim the complete exemption from the EEOP requirements, complete Section A.

### Section B

Although the regulations require some recipients to create, maintain on file, and implement an EEOP, the regulations allow some recipients to forego submitting the EEOP to the OCR for review. Recipients that (1) are a unit of state or local government, an agency of state or local government, or a private business; *and* (2) have fifty or more employees; *and* (3) have received a single grant award of $25,000 or more, but less than $500,000, may claim the limited exemption from the submission requirement by completing Section B. In completing Section B, the recipient should note that the EEOP on file has been prepared within twenty-four months of the date of the most recent grant award.

### Section C

Recipients that (1) are a unit of state or local government, an agency of state or local government, or a private business, *and* (2) have fifty or more employees, *and* (3) have received a single grant award of $500,000 or more, must prepare, maintain on file, *submit to the OCR for review*, and implement an EEOP. Recipients that have submitted an EEOP Utilization Report (or in the process of submitting one) to the OCR, should complete Section C.

### Section D

Recipients that (1) receive a single award over $500,000; *and* (2) subaward a single award of $500,000 or more must provide a list; including, name, address and DUNS # of each such sub-recipient by completing Section D.

### Submission Process

Recipients should download the online Certification Form, complete required sections, have the appropriate official sign it, electronically scan the signed document, and then send the signed document to the following e-mail address: EEOPForms@usdoj.gov. *The document must have the following title: EEOP Certification.* If you have questions about completing or submitting the Certification Form, please contact the Office for Civil Rights, Office of Justice Programs, 810 7th Street, NW, Washington, DC 20531 (Telephone: (202) 307-0690 and TTY: (202) 307-2027).

OMB Approval No. 1121-0340 Expiration Date: 12/31/15

## Public Reporting Burden Statement

Paperwork Reduction Act Notice. Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a current valid OMB control number. We try to create forms and instructions that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. The estimated minimum average time to complete and file this application is 20 minutes per form. If you have any comments regarding the accuracy of this estimate, or suggestions for making this form simpler, you can write to the Office of Justice Programs, 810 7th Street, N.W., Washington, D.C. 20531.

# FDLE GRANT PROGRAM
# SUBAWARD MANAGEMENT QUESTIONNAIRE (SMQ)

**Eligible Recipient Name:** Hardee County Board of County Commissioners **UEI:** Q11TSMH2P7X6

**OVERVIEW**
Recipients of federal financial assistance must be able to document compliance with the following sections of the Code of Federal Regulations (CFR) prior to receiving an award:

- 2 CFR Part 25 – Universal Identifier and System for Award Management Requirements
- 28 CFR Part 42 – Nondiscrimination; Equal Employment Opportunity, Policies and Procedures
- 2 CFR §200.300-309 – Standards for Financial and Program Management
- 2 CFR §200.313 – Equipment (Inventory)
- 2 CFR §200.318-326 – Federal Procurement Standards
- 2 CFR §200.331 – Requirements for Pass-through Entities
- 2 CFR §200.430 – Compensation (Personal Services)

**INSTRUCTIONS**
This questionnaire is required for all recipients seeking federal financial assistance from the Florida Department of Law Enforcement (FDLE), Criminal Justice Grants (CJG). The answers on this questionnaire will be reviewed by CJG to evaluate the recipient's ability to comply with the federal regulations listed above. This questionnaire must be completed and provided to CJG annually with each application. Failure to provide a completed questionnaire at the time of application will result in a withholding of funds condition being placed on your pending award.

Please read all questions carefully as they may require coordination with other divisions/bureaus in your agency (i.e. finance, purchasing, human resources, etc.).

**CONTACT INFORMATION**
For questions or assistance, contact FDLE's Criminal Justice Grants at (850) 617-1250 or CJgrants@fdle.state.fl.us.

**ORGANIZATION POINT-OF-CONTACT**
Please provide a point-of-contact to coordinate any additional information requests FDLE's Criminal Justice Grants may have during the review of this questionnaire.

Name: Lorie Ayers

Title: General Services Director

Agency: Hardee County Board of County Commissioners

Phone: (863) 773-6349

Email: lorie.ayers@hardeecountyfl.gov

********** **FDLE USE ONLY** **********

Score Total: 162 Monitoring Determination: SITE VISIT*

**Subject to change at the discretion of Criminal Justice Grants.*

Leadership Override: ☐ Desk ☐ Site Visit

Reason:

Signature: _____ Date: _____

# SUBAWARD MANAGEMENT QUESTIONNAIRE (SMQ)

## Section I: General Information

1. Has the eligible recipient been designated high-risk within the past three years by a federal entity or pass-through agency, including FDLE? ☑ Yes ☐ No

   a. What is the name of the entity that designated your organization as high-risk?

   FDLE

   b. Describe the reason(s) for the high-risk designation below.

   The FDLE classified award number 8C153 as high risk. Also, FY 2022 and 2023 were determined to have significant findings.

2. Has the eligible recipient received an award from Criminal Justice Grants within the past three years? ☑ Yes ☐ No

3. Has the eligible recipient experienced turnover in key staff positions in the past six months? Key staff positions include Chief Official, Chief Financial Officer, and/or Recipient Grant Manager. ☐ Yes ☑ No

4. Does the eligible recipient retain all award files and records of award purchases for a minimum of five years after award closeout? ☑ Yes ☐ No

5. Does the eligible recipient utilize the E-Verify system to confirm a new employee's employment eligibility as required by Section 448.095(2), Florida Statutes? ☑ Yes ☐ No

## Section II: Audit Information

*You may wish to consult with your agency's Finance department to complete this section.*

1. Select the fiscal year of the eligible recipient's most recently completed Comprehensive Annual Financial Report (CAFR). 2024

2. Review the Schedule of Findings within the audit for the fiscal year named above. Did the auditor:

   a. Express a qualified or modified opinion? ☐ Yes ☑ No

   b. Note any material weaknesses and/or significant deficiencies? ☑ Yes ☐ No

3. Has a Single Audit Certification form for the fiscal year named above been completed? If "yes", upload a copy with SMQ attachments in AmpliFund. ☑ Yes ☑ No

4. Has the eligible recipient verified the audit above has been submitted to the Florida Department of Financial Services and the Florida Auditor General? ☑ Yes ☑ No

## Section III: Equal Employment Opportunity (EEO)

*You may wish to consult with your agency's Human Resources department to complete this section.*

1. Is the eligible recipient aware they must comply with federal civil rights regulations, including certifications and plan requirements outlined in 28 CFR Part 42? ☑ Yes ☐ No

2. Does the eligible recipient organization have 50 employees or more? ☑ Yes ☐ No

# SUBAWARD MANAGEMENT QUESTIONNAIRE (SMQ)

| | |
|---|---|
| 3. Select largest single award amount of federal funding the eligible recipient received during the past fiscal year from the US Department of Justice (or pass-through entity). | $25K-499K |
| 4. Has the eligible recipient organization had any findings of discrimination issued by a state or federal court in the past three years? If "yes", upload a copy with SMQ attachments in AmpliFund. | ☐ Yes ☑ No |

## Section IV: Tiered Contractor/Subrecipient Management and Monitoring

*You may wish to consult with your agency's Purchasing or Finance department to complete this section.*

| | |
|---|---|
| 1. Does the eligible recipient have written policies, procedures, and/or guidance designed to ensure that any tiered subawards made under a federal award – (1) clearly documents applicable federal requirements; (2) are appropriately monitored by the subrecipient; and (3) ensure compliance with the requirements of 2 CFR 200.331? If "yes" AND this award allocates funds in the Third-Party Subaward budget category, upload a copy with the SMQ attachments in AmpliFund. | ☑ Yes ☐ No |
| 2. Is the eligible recipient aware of the difference between subawards and procurement contracts under federal awards, including the different roles, responsibilities, and compliance requirements associated with each? | ☑ Yes ☐ No |
| 3. Does the eligible recipient have written policies and procedures designed to prevent issuing a tiered subaward or contract under a federal award to any entity or individual that is suspended or debarred from such funding? | ☑ Yes ☐ No |
| 4. Do all third-party agreements with any tiered contractor or subrecipient (at any tier) require the contractor/recipients to register with and use the E-Verify system to verify the work authorization status of all new employees of the tiered contractor or subrecipient (at any tier) in accordance with Section 448.095(5), Florida Statutes? | ☑ Yes ☐ No |

## Section V: Accounting System

*You may wish to consult with your agency's Finance department to complete this section.*

| | |
|---|---|
| 1. Does the eligible recipient's accounting system: | |
| a. Identify the receipt and expenditure of funds separately for each grant (i.e. no commingling of funds)? 200.302(b)(1) | ☑ Yes ☐ No |
| b. Identify the specific award number in the accounting system for tracking grant revenue and expenditures? 200.302(b)(1) | ☑ Yes ☐ No |
| c. Record and track expenditures for each grant by budget categories in the approved budget? 200.302(b)(5) | ☑ Yes ☐ No |
| d. Record, track, and document cost share or match for each grant? 200.306(b)(1) | ☑ Yes ☐ No |
| e. Produce detailed ledgers and registers? 200.302(b)(3) | ☑ Yes ☐ No |
| f. Include budgetary controls to prevent incurring obligations in excess of total funds? 200.308(b) | ☑ Yes ☐ No |
| 2. In the event of a cash advance payment, does the applicant entity have written procedures to minimize the time between the receipt of the cash advance and disbursement of the advanced funds? If "yes", upload a copy with the SMQ attachments in AmpliFund. | ☑ Yes ☑ No |
| 3. Does the eligible recipient have written procedures for financial management of federal grant funds? If "yes", upload a copy with the SMQ attachments in AmpliFund. | ☑ Yes ☐ No |

# SUBAWARD MANAGEMENT QUESTIONNAIRE (SMQ)

## Section VI: Internal Controls

*You may wish to consult with your agency's Finance department to complete this section.*

| | | | |
|---|---|---|---|
| 1. | Does the applicant entity have written internal control procedures for the management of federal awards that align with federal guidance such as the Standards for Internal Control in the Federal Government (Green Book) or the Internal Control Integrated Framework? 2 CFR 200.303(a) If "yes", upload a copy with the SMQ attachments in AmpliFund. | ☑ Yes | ☐ No |
| 2. | Does the applicant entity have cybersecurity measures in place to safeguard personally identifiable information (PII) and other types of sensitive information? 2 CFR 200.303(e) | ☑ Yes | ☐ No |
| 3. | Does the applicant entity have written procedures in place to safeguard personally identifiable information (PII) and law enforcement sensitive data? 2 CFR 200.303(e) If "yes", upload a copy with the SMQ attachments in AmpliFund. | ☑ Yes | ☐ No |
| 4. | Does the applicant entity have procedures in place to ensure grant funds will not be used to supplant local funds that have already been appropriated for the proposed activities? Section 2.3 of the DOJ Grants Financial Guide | ☑ Yes | ☐ No |
| 5. | Does the applicant provide written notice to employees regarding whistleblower protections outlined in 41 USC 4712? If "yes", upload a copy with the SMQ attachments in AmpliFund. | ☐ Yes | ☑ No |

## Section VII: Inventory

*You may wish to consult with your agency's Purchasing or Finance department to complete this section.*

| | | | |
|---|---|---|---|
| 1. | Does the eligible recipient's organization have written procedures governing their inventory process? 200.313(d) If "yes", upload a copy with the SMQ attachments in AmpliFund. | ☑ Yes | ☐ No |
| 2. | Indicate whether the eligible recipient's property management system provides and maintains the following information: 200.308(d)(1) | | |
| | a. Description of the equipment; | ☑ Yes | ☐ No |
| | b. Property identification number; | ☑ Yes | ☐ No |
| | c. Source of the property (including award number if grant funded); | ☑ Yes | ☐ No |
| | d. Who the title vests with; | ☑ Yes | ☐ No |
| | e. Acquisition date; | ☑ Yes | ☐ No |
| | f. Federal share of property cost (if federally funded); | ☑ Yes | ☐ No |
| | g. Location and condition of property; and | ☑ Yes | ☐ No |
| | h. Ultimate disposition information. | ☑ Yes | ☐ No |
| 3. | Does the eligible recipient assure that all grant-funded property is maintained and insured in compliance with federal requirements? 200.308(d)(3) | ☑ Yes | ☐ No |
| 4. | Does the eligible recipient have written procedures to report and investigate all grant-funded property loss, theft, or damage, including steps to report it to the FDLE grant manager? If "yes", upload a copy with the SMQ attachments in AmpliFund. | ☑ Yes | ☐ No |

## Section VIII: Procurement

*You may wish to consult with your agency's Purchasing or Finance department to complete this section.*

The questions below allow the eligible recipient to self-certify its procurement system in accordance with 2 CFR 200.324(c)(2). If answering "yes", a page number must be provided.

| | | | |
|---|---|---|---|
| 1. | Does the eligible recipient have a written procurement policy? If "yes", upload a copy with the SMQ attachments in AmpliFund. | ☑ Yes | ☐ No |

# SUBAWARD MANAGEMENT QUESTIONNAIRE (SMQ)

| | | | | |
|---|---|---|---|---|
| 2. | Does the procurement policy contain a conflict-of-interest statement? 200.318(c) | ☑ Yes | ☐ No | Page: 3-2 |
| 3. | Does the conflict of interest procedure/statement include disciplinary actions for violations? 200.318(c) | ☐ Yes | ☑ No | Page: |
| 4. | Does the procurement policy have provisions for avoiding purchase of unnecessary or duplicative items? 200.318(d) | ☑ Yes | ☐ No | Page: 6-1 |
| 5. | Does the procurement policy permit the use of intergovernmental agreements (i.e. state contract, etc.)? 200.318(e) | ☑ Yes | ☐ No | Page: 7-4 |
| 6. | Does the procurement policy include requirements to verify contractors/vendors are neither suspended nor debarred in SAM.gov? 200.318(h) | ☐ Yes | ☑ No | Page: |
| 7. | Does the procurement policy have a threshold for purchases that do not require quotes (micropurchases) that is less than or equal to an aggregate purchase of $10,000? 200.320(a) | ☑ Yes | ☐ No | Page: 7-1 |
| 8. | Does the procurement policy require informal competition (i.e. quotes) when an aggregate purchase exceeds $10,000? 200.320(b) | ☑ Yes | ☐ No | Page: 7-1 |
| 9. | Does the procurement policy require formal competition (i.e. sealed bids, competitive proposals, etc.) when purchases meet or exceed $250,000? 200.320(c-d) | ☑ Yes | ☐ No | Page: 7-2 |
| 10. | Does the procurement policy allow noncompetitive procurements (sole source) under *only* the following three circumstances: item(s) only available from a single source; public emergency; and/or inadequate competition? 200.320(f) | ☑ Yes | ☐ No | Page: 7-1 |

## Section IX: Certification and Signature

On behalf of the eligible recipient, I certify to the Florida Department of Law Enforcement that the information provided above is complete and correct to the best of my knowledge. I have the requisite authority and information to make this certification on behalf of the eligible recipient.

Signature: Title: Commissioner Chair

Typed Name: Russell Melendy Date: 7/30/2025

*This form is valid for one year from the date of signature and does not need to be resubmitted during a grant period.*




**THE FOLLOWING SECTION IS FOR FDLE USE ONLY**

## Section X: FDLE CJG SMQ Review

Grant Specialist C: Date:

Comments:

# Criminal Justice Grants
# SOLE SOURCE JUSTIFICATION APPROVAL FORM

Email completed form to: CJgrants@fdle.state.fl.us

All noncompetitive procurement (i.e. sole source) purchases made using federal funds must adhere to 2 C.F.R. §200.320(c), 200.407, and Section 3.8 of the Department of Justice Grants Financial Guide. Recipients who intend to use federal funds for noncompetitive procurement must obtain approval from FDLE's Criminal Justice Grants (CJG). Noncompetitive procurement in excess of $250,000 will require additional approval from DOJ's Office of Justice Programs. In these instances, CJG will use the information submitted in this form, and in any applicable attachments, to submit a sole source Grant Award Modification (GAM) to DOJ.

Failure to obtain approval prior to expending funds is done at the Recipient's risk. If the sole source request is denied, the Recipient must provide quotes, bids, or other proof of full and open competition at the time of reimbursement.

**NOTE:** a) Brand names do not constitute a legitimate request for a sole source procurement. For example, Taser is a brand name for a "conducted electrical weapon" sold by Axon. However, "conducted electrical weapons" are manufactured and sold by multiple vendors. B) Patented features on a piece of equipment that is manufactured and sold by multiple vendors (such as a camera) are not sufficient justification for a noncompetitive purchase. C) A "sole source" letter from a vendor is not sufficient justification for a noncompetitive purchase.

## Section I: General Information

| | | | |
|---|---|---|---|
| **Program:** | JAG | | |
| **Recipient Name:** | Hardee County Board of County Commissioners | **Application/Award #:** | 85338 |
| **Sole Source Vendor:** | Axon Enterprises, Inc. | **Total Cost:** | $ 3,174.00 |
| **Sole Source Category:** | Single Source | **Grant-Funded Amount:** | $ 3,174.00 |

## Section II: Project Information

Provide a brief description of the problem, the items/services to be obtained via noncompetitive procurement, how the items/services will address the problem, and an itemized budget for the total cost. Attach additional pages if more space is required.

Existing Conductive Electronic Weapons (CEWs) and related accessories have exceeded life expectancy and are in need of being replaced. Purchase from a sole source manufacturer/distributor is necessary to assure compatibility with existing equipment. This will ensure that law enforcement officers have the necessary updated equipment to conduct the safe delivery of police services.
Axon Taser Cartridge - $1,025.80
Axon Taser Cartridge Battery Pack - $890.10
Axon Taser Holsters LH and RH - $1,094.70
Axon Taser Standard Battery Pack - $163.40
Total - $3,174.00

## Section III: Sole Source Justification

Provide an explanation as to why it is necessary to procure the items/services named above in a noncompetitive manner. This answer should address, at a minimum, each point shown below based on the sole source category selected in Section I.

**Single Source:** Describe the uniqueness of the items or services to be procured, how your organization determined the item and/or service is only available from a single source, and the need for this particular item/service in relation to the grant project.

**Public Emergency**: A description of the emergency, the need for the item/service in relation to the emergency, and the effects of a delay in project activities if sole source is not approved.

**Inadequate Competition**: Describe any efforts made to competitively contract for this item/service, and/or provide the results of the market survey that determined a lack of competition availability. If no effort was made to competitively contract and/or no market survey was done, explain why.

Hardee County purchasing procedures do not require sealed bids for purchases under $5,000. Axon Enterprises, Inc. is the sole source manufacturer/distributor of the TASER conductive electronic weapon. Replacement TASERS would be compatible with existing charging stations, batteries, and cartridges previously purchased from this sole source that are still in use. Instructors are specifically trained/certified through Axon. Staff are trained/certified through a program specific to the use of Axon TASERS. A switch to another type/brand would be costly. The consequences for not providing TASER technology is the potential need to deploy higher levels of force, or lethal weapons, to subdue resisting suspects. Also, TASER use has been shown to reduce injury to Law Enforcement Officers.

# SOLE SOURCE JUSTIFICATION APPROVAL FORM (continued)

## Section IV: Conflict of Interest Certification and Signatures

**Conflict of Interest Statement**

By signing below, I certify there is no conflict of interest between the Recipient and the proposed sole source vendor/provider. I also attest the Excluded Parties List (www.sam.gov) was checked and the proposed sole source vendor/provider is not suspended or debarred from receiving federal funds. Finally, I certify this sole source procurement complies with federal, state, and local laws and regulations.

**Signatures**

I affirm the information on this form and within the attached documents is true and correct to the best of my knowledge. I understand that any funds expended for this sole source procurement is at the Recipient's own risk until approval is received from Criminal Justice Grants and/or the U.S. Department of Justice, Office of Justice Programs. I acknowledge that if this request is not approved, the Recipient organization must provide quotes, bids, or other proof of full and open competition in order to be eligible for reimbursement.

**Signature:** _____ **Title:** Commissioner Chair

**Printed Name:** Russell Melendy **Date:** 07/30/2025




**THE FOLLOWING SECTION IS FOR FDLE USE ONLY**

## Section V: FDLE CJG Sole Source Justification Review

**INSTRUCTIONS:** Answer the following questions to evaluate this sole source request, and indicate your decision below. If the sole source request is over $250,000 notify the GAII a federal sole source GAM is required.

| | | | |
|---|---|---|---|
| **For noncompetitive procurement due to SINGLE SOURCE:** | | | |
| a) Does independent research through internet searches or discussions with subject matter experts corroborate that the item is available only from a single source? | ☐ Yes | ☐ No | ☐ N/A |
| b) Does the response to Section III demonstrate the uniqueness of items or services to be procured from the proposed vendor/contractor (e.g. compatibility issues, etc.)? | ☐ Yes | ☐ No | ☐ N/A |
| c) Does the response to Section III demonstrate and support how the agency determined the item or service is only available from one source (i.e. market survey, independent agency research, proprietary system)? | ☐ Yes | ☐ No | ☐ N/A |
| d) Does the response to Section III demonstrate a significant need for the vendor/providers expertise in relation to the grant project? | ☐ Yes | ☐ No | ☐ N/A |
| **For noncompetitive procurement due to PUBLIC EMERGENCY:** | | | |
| a) Is there a public emergency such as a natural disaster or catastrophic event? | ☐ Yes | ☐ No | ☐ N/A |
| b) Has there been a declared state of emergency in which these goods or services will be needed? | ☐ Yes | ☐ No | ☐ N/A |
| c) Is there an immediate health or safety concern? | ☐ Yes | ☐ No | ☐ N/A |
| **For noncompetitive procurement due to INADEQUATE COMPETITION:** | | | |
| a) Does the Section III adequately describe the efforts to competitively contract for this item (i.e. RFP/Bids, nature of response, etc.)? | ☐ Yes | ☐ No | ☐ N/A |
| b) Does Section III adequately describe the efforts to ensure the contract pricing is fair and reasonable? | ☐ Yes | ☐ No | ☐ N/A |
| c) Does Section III provide results of a market survey to determine competition availability or explain why no survey was conducted? | ☐ Yes | ☐ No | ☐ N/A |

**Date Received:** _____

**Reviewed by GSB:** _____ **Date:** _____

**SMAS Approval:** _____ **Date:** _____

☐ **Approved**

☐ **Change Requested**

☐ **Denied**

☐ **N/A for a Micro-purchase**

AGENDA ITEM NO. 13.A

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, County Manager's Office |
| **ITEM TYPE:** | County Manager Non-Consent |
| **AGENDA SECTION:** | **COUNTY MANAGER NON-CONSENT** |
| **SUBJECT:** | August 11, 2025, Scheduled Water Outage |
| **SUGGESTED ACTION:** | |

**ATTACHMENTS:**
Utilities Outage.pdf

Hardee County
FLORIDA

# UTILITIES

**BOARD OF COUNTY COMMISSIONERS**

**TIM WELLS**
DISTRICT 1

**NOEY FLORES**
VICE CHAIR, DISTRICT 2

**DONALD CHANCEY**
DISTRICT 3

**RUSSELL MELENDY**
CHAIR, DISTRICT 4

**KENNY MILLER**
DISTRICT 5

**TERRY ATCHLEY**
COUNTY MANAGER

**SARAH JOHNSTON**
COUNTY ATTORNEY

**MAILING ADDRESS**
412 West Orange Street
Suite 103
Wauchula, FL 33873

**PHONE**
863-773-9430

**WEBSITE**
hardeecountyfl.gov

**To:** Terry Atchley, County Manager

**Through:** Doug Baber, Assistant County Manager

**From:** Ashley Derringer, Utilities Superintendent

**Subject:** Planned Water Service Interruption

**Date:** August 7, 2025

---

The utilities department has scheduled a water shutdown for the water treatment plant expansion project.

Shutdown is scheduled for August 11, 2025, beginning at 11:00 pm and will last a minimum of 6 hours.

All customers will be affected by this outage.

A precautionary boil water notice will be issued due to the loss of pressure in the water system which increases the risk of harmful bacteria entering the drinking water supply.

Users are requested to boil tap water for at least one full minute before using for drinking, cooking, brushing teeth, or washing dishes. The use of bottled water is recommended if customers are unable to boil water.

The boil water notice will remain in effect until water samples confirm the water is safe, usually within 24-48 hours after service is restored. Users will receive official notification when the boil water advisory has been lifted.

**AGENDA ITEM NO. 13.B**

# Item Cover Page

**HARDEE COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REPORT**

| | |
|---|---|
| **DATE:** | August 7, 2025 |
| **SUBMITTED BY:** | Brandy Crawford, County Manager's Office |
| **ITEM TYPE:** | County Manager Non-Consent |
| **AGENDA SECTION:** | **COUNTY MANAGER NON-CONSENT** |
| **SUBJECT:** | Contract Discussion |
| **SUGGESTED ACTION:** | |

**ATTACHMENTS:**
Atchley Contract.pdf

HARDEE CLERK TO BOARD
FEB 17 '23 AM9:35

# COUNTY MANAGER EMPLOYMENT AGREEMENT

THIS EMPLOYMENT AGREEMENT ("Agreement") is made and entered into as of the 2nd day of March, 2023 (the "Effective Date") by and between Hardee County, Florida, a political subdivision located in the state of Florida (the "County"), and Mr. Terry Atchley, an individual residing in Hardee County ("INSERT NAME"). The County and the Mr. Atchley may be referred to herein individually as a "Party" and collectively as the "Parties".

## RECITALS

**WHEREAS,** the Board of County Commissioners of Hardee County (the "BOCC") have conducted individual interviews with Mr. Terry Atchley for the position of County Manager; and

**WHEREAS,** on February 16, 2023, the BOCC voted to approve the appointment of Mr. Terry Atchley as County Manager pursuant to the terms and conditions in this Agreement and subject to execution of this Employment Agreement.

**NOW THEREFORE,** in consideration of foregoing recitals, which are incorporated herein and made a part hereof by this reference, the mutual promises set forth in this Agreement, and other good and valuable consideration, the sufficiency of which the Parties hereby acknowledge, the County and Mr. Atchley agree as follows:

## TERMS AND CONDITIONS

### SECTION 1. DUTIES

A. The BOCC hereby employs Mr. Atchley, a resident of Hardee County, as County Manager of and for Hardee County, Florida, to perform the functions and duties as specified in Section 125.74, Florida Statutes and the County Code of Ordinances, and to perform such other legally permissible and proper duties and functions as the BOCC shall assign from time to time.

B. Mr. Atchley shall discharge the duties of the County Manager in accordance with the terms, conditions, and provisions contained in this Agreement, Section 125.74, Florida Statutes, the County Code of Ordinances and any applicable employment policies, as may be established and amended from time to time, and in a professional and respectable fashion as required of county managers generally and as required by the standards of the Code of Ethics of the International City/County Management Association.

### SECTION 2. TERM OF AGREEMENT

A. This Agreement shall commence on the Effective Date and shall remain in effect until terminated by the County or Mr. Atchley as provided herein. Mr. Atchley acknowledges that employment with the County is on an at-will basis and that he shall

serve at the pleasure of the BOCC. Nothing in this Agreement shall prevent, limit, and/or otherwise interfere with the right of the BOCC to terminate him at any time.

B. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of Mr. Atchley to resign at any time from the position of County Manager, subject only to the provisions set forth in Section 6 of this Agreement.

**SECTION 3. SALARY**

A. The County agrees to pay Mr. Atchley, as compensation for services under this Agreement, an initial annual salary of one hundred fifty-five thousand eight hundred and eighty-two dollars ($155,882.00), payable in biweekly installments at the same time as when other County employees are paid. This salary is subject to all legally required deductions.

B. The BOCC, at its option, may annually review said base salary and/or other benefits and increase/decrease same in such amounts and to such an extent as the BOCC may determine desirable on the basis of Mr. Atchley's performance, in the BOCC's sole and absolute discretion. Such evaluation shall be in such form as the BOCC deems appropriate and may be made each year, prior to October 1st, in accordance with procedures established by BOCC for the duration of this Agreement. Nothing herein shall require the BOCC to increase the compensation and/or other benefits of Mr. Atchley. Failure to conduct an annual evaluation shall not constitute a material breach of this Agreement.

**SECTION 4. HOURS, HOLIDAYS, LEAVE**

**4.1 HOURS OF WORK; OTHER EMPLOYMENT**

A. During the term of this Agreement, Mr. Atchley will not have set work hours or a set work schedule. Mr. Atchley acknowledges that the duties of the County Manager will be variable and may require work after the County's regular business hours, and on nights, weekends and holidays. Mr. Atchley agrees to devote his best efforts and the time and energy necessary to perform fully the duties of the County Manager as required under this Agreement. Mr. Atchley further agrees to be exclusively employed by the County during the term of this Agreement and shall not accept any other employment without the prior approval of the BOCC. If Mr. Atchley will be away from work for one or more full days he shall provide advance notice to the BOCC.

B. In the event that Mr. Atchley is temporarily unable to perform his duties, Mr. Atchley shall designate an Acting County Manager for such length of time as may be needed. The BOCC reserves the right to nominate and approve an Acting County Manager different than that individual so designated by the County Manager.

### 4.2 HOLIDAYS

Mr. Atchley is entitled to the same paid holidays as provided to all Administrative Employees of the County, which may be amended from time to time.

### 4.3 LEAVE

A. Mr. Atchley shall accrue four (4) weeks of paid time off ("PTO") each calendar year. The time shall be earned in accordance with the bi-weekly pay schedule.

B. The use of PTO shall be approved in writing by the Chairperson or in his/her absence, the Vice Chairperson, with notice to the rest of the BOCC and Human Resources Director at the time of approval. When possible, request for extended PTO shall be submitted for approval no less than thirty (30) days prior to the requested, anticipated time off.

C. Upon separation from the County's employ, Mr. Atchley shall be paid for up to four (4) weeks of accrued and unused PTO at the current rate of his salary on the effective date of separation from the County.

## SECTION 5. TERMINATION BY THE COUNTY

### 5.1 TERMINATION OTHER THAN FOR CAUSE

A. In the event the BOCC wishes to terminate Mr. Atchley, it shall do so in accordance with this Agreement.

B. Should the BOCC terminate the services of Mr. Atchley, then within ten (10) business days following the termination and any applicable revocation periods, the County shall pay Mr. Atchley any accrued and unpaid salary and benefits earned through the date of termination. Additionally, Mr. Atchley shall be entitled to severance in amount equal to thirteen (13) weeks of pay at the current rate of his salary on the effective date of separation from the County, in accordance with Florida Statute § 215.425, provided that Mr. Atchley is not being terminated pursuant to Section 5.2 Termination for Cause.

### 5.2 TERMINATION FOR CAUSE

A. In the event Mr. Atchley is terminated with cause, the County shall have no obligation to pay any severance pay. For purposes of this Agreement, "for cause" shall be defined as:

1. Breach of any material term or condition of this Agreement;

2. Conviction of a felony or any illegal act involving personal gain or which shall reflect adversely upon the County as determined by the BOCC;

3. Misconduct as defined in Section 443.036(29), Florida Statutes;

4. Gross insubordination;

5. Willful neglect of duty; or

6. Adjudicated violation of the Florida Code of Ethics for Public Officers and employees, or the Code of Ethics of the International City/County Management Association.

**SECTION 6. TERMINATION BY EMPLOYEE (RESIGNATION)**

Mr. Atchley may terminate this Agreement at any time upon thirty (30) days advance, written notice to the BOCC. If Mr. Atchley voluntarily resigns pursuant to this Section, the County shall pay him all accrued compensation due up to the final day of employment within ten (10) days of the resignation date. The County shall have no further financial obligation to Mr. Atchley pursuant to this Agreement, including, but not limited to, no obligation to pay the severance required upon County initiated termination. The County through the BOCC, reserves the right to dismiss and/or terminate Mr. Atchley earlier than the resignation date provided in the notice. The County has the option to compensate Mr. Atchley up to and through the proffered resignation date, if dismissed and/or terminated earlier. The decision of the BOCC to terminate in advance of the resignation date does not trigger the obligation to pay the severance provided in Section 5.

**SECTION 7. AUTOMOBILE ALLOWANCE AND COMMUNICATIONS EQUIPMENT**

A. The County will provide Mr. Atchley an automobile for unrestricted use during the term of this Agreement within the State of Florida. The County shall pay the costs of insurance, maintenance and repairs for the County Manager's assigned automobile and will provide a gasoline allotment for the automobile at the County's fueling station. The gasoline allotment shall be in accordance with the use of the vehicle for County business. Mr. Atchley agrees to observe the applicable laws and rules of the road when driving. No person other than a County employee shall be permitted to drive the vehicle.

B. The County shall provide Mr. Atchley with a cell phone allowance of $100.00 per month.

C. The County shall provide Mr. Atchley with a personal computer for utilization for County business.

**SECTION 8. DUES AND SUBSCRIPTIONS; PROFESSIONAL DEVELOPMENT**

**8.1 DUES AND SUBSCRIPTIONS**

The County agrees to pay the County Manager's professional dues for membership in the International City/County Management Association, Florida City/County Management Association, and Florida Association of County Managers. The County shall pay other dues and subscriptions on behalf of the County Manager as may approved in the County's annual budget (on a line item basis) or as authorized separately by the BOCC.

**8.2 PROFESSIONAL DEVELOPMENT**

The County agrees to pay for the County Manager's travel and attendance at the following conferences: (1) Florida Association of Counties annual conference and Legislative Session; (2) International City/County Management Association ("ICMA") annual conference; and (3) the Florida City/County Management Association annual conference in accordance with the expense schedule set forth in Chapter 112 of the Florida Statutes for public officials or as otherwise provided by the BOCC. The County shall pay for Mr. Atchley's attendance at other seminars, conferences and committee meetings as may approved in the County's annual budget (on a line-item basis) or as authorized separately by the BOCC.

**SECTION 9. COMMUNITY INVOLVEMENT**

The County acknowledges that Mr. Atchley currently participates in community and civic organizations. The County agrees that Mr. Atchley may continue participation in such organizations during the term of this Agreement. The County acknowledges that Mr. Atchley's participation in these organizations include, but is not limited to, participation (in person, or via the telephone or internet) in meetings, conferences, seminars, or other activities sponsored by the organizations. If Mr. Atchley will be away from work for one or more full days as a result of participation in any community or other civic organization, he shall provide advance notice to the BOCC.

**SECTION 10. HEALTH, DENTAL, LIFE, DISABILITY AND PROFESSIONAL INSURANCE**

A. Mr. Atchley shall be entitled to participate in the County's medical, dental and vision insurance coverage and supplemental Term Life/AD&D coverage as may be available to all full-time County Employees.

B. The County shall provide Mr. Atchley with professional insurance, including, but not limited to, officers and directors insurance, with such policy and coverage limits as deemed appropriate by the County's risk management consultant.

**SECTION 11. RETIREMENT**

Mr. Atchley shall participate in the Florida Retirement System as a senior management official of the County.

**SECTION 12. INDEMNIFICATION**

To the extent permitted by law and as limited by Section 768.28, Florida Statutes, the County shall defend, save harmless and indemnify Mr. Atchley against any tort, professional liability claim or demand or other legal action out of an alleged act or omission occurring in connection with the performance of his duties so long as he is acting within the scope of his employment. The County, or its insurance carrier, will pay or settle any such claim or suit or judgment rendered thereon.

**SECTION 13. NOTICE**

Notices pursuant to this Agreement shall be given by certified mail, return receipt requested, through the United States Postal Services delivery, addressed as follows:

| | |
|---|---|
| County | Chairperson<br>Hardee County<br>412 W Orange St. Room 103<br>Wauchula, FL 33873 |
| With a copy to the | County Attorney<br>Weiss Serota Helfman Cole & Bierman, P.L.<br>Hardee County<br>412 W Orange St. Room 103<br>Wauchula, FL 33873 |
| Mr. Terry Atchley | 317 S. 9th Ave<br>Wauchula FL 33873 |

Any of the foregoing Parties may, by written notice to the other Parties, designate any other address to which subsequent notices, certificate or other communications shall be sent. Any notice shall be deemed given on the date such notice is delivered by hand or facsimile transmission or three days after the date mailed. Any notice sent by electronic mail shall not be considered delivered unless the recipient has expressly confirmed receipt thereof.

**SECTION 14. OTHER TERMS AND CONDITIONS**

A. If any provision, or any portion thereof, contained in this Agreement is held to be unconstitutional, illegal, invalid or unenforceable, the remainder of this Agreement, or portion thereof, shall not be affected and shall remain in full force and effect.

B. The waiver by either party of a breach of any provision of this Agreement by the other shall not operate or be construed as a continuing waiver of any subsequent breach by that party.

C. This Agreement shall be binding upon and inure to the benefit of the heirs at law or personal representative of Mr. Atchley.

D. This Agreement contains the entire Agreement of the parties. It may not be changed, except by an Agreement in writing signed by the parties.

E. Florida law shall govern the construction, interpretation, and enforcement of this Agreement, and venue for any litigation which may arise that in any way involves this Agreement shall be in Hardee County in a court of competent jurisdiction.

F. In the event of County Manager's death, the County's obligations under this Agreement shall terminate except for:

1. Transfer of ownership of retirement funds, if any, to his/her designated beneficiaries;

2. Payment of accrued leave balances in accordance with this Agreement to his/her designated beneficiaries;

3. Payment of all outstanding hospitalization, medical and dental bills in accordance with County's insurance policies or plans; and

4. Payment of all life insurance benefits in accordance with the County's insurance policies or plans.

G. The parties acknowledge that each has shared equally in the drafting and preparation of this Agreement and accordingly, no court or administrative hearing officer construing this Agreement shall construe it more strictly against one party than the other and every covenant, term and provision of this Agreement shall be construed simply according to its fair meaning.

H. It is understood and agreed that this document incorporates and includes all prior negotiations, correspondence, conversations, agreements, and/or understandings applicable to the matters contained herein and that the parties agree that there are no commitments, agreements, or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written.

I. No modification, amendment or alteration in the terms or conditions contained herein shall be effective unless approved by the BOCC and agreed upon by the Parties. Any

approved and agreed upon changes to this Agreement shall be reduced to a writing with the same formality as this Agreement.

J. The rights and obligations herein granted are personal in nature and cannot be assigned, delegated, or transferred except as otherwise provided herein.

K. In any action or proceeding to enforce or interpret the provisions of this Agreement, the prevailing party in such action or proceeding shall be entitled to recover its reasonable attorney's fees, including those incurred in any appeals thereof, plus costs.

L. Any calculation or computations required herein shall be made by the Chief Financial Officer of the County, subject to verification by the County Attorney.

M. On any matter which is not covered or addressed by this Agreement or the County Code of Ordinances, the general County's personnel policies, as amended from time to time, and as may apply, shall control, subject to confirmation by the County Attorney.

N. This Agreement may be executed in duplicate or counterparts, each of which shall be deemed an original and all of which together shall be deemed one and the same instrument.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be signed and executed, as of the date first written above.

INDIVIDUALLY,

Attest: Victoria L. Rogers
Victoria L. Rogers, Ex-Officio Clerk to the
Board of County Commissioners
Board Approved: 02/16/2022
Date : 02/17/2022

Hardee County

Noey A. Flores, Chairperson

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY FOR THE SOLE USE OF HARDEE COUNTY:

WEISS, SEROTA, HELFMAN, COLE + BIERMAN, P.L.
COUNTY ATTORNEY