HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
Tuesday, April 19, 2022
9:00 AM
600 S. Commerce Ave. Sebring, FL 33870
AGENDA

1 MEETING CALLED TO ORDER: Invitation to fill out "COMMENTS BY THE PUBLIC" forms.
Please silence all cell phones and devices.

2 INVOCATION

3 PLEDGE OF ALLEGIANCE

4 ANNOUNCEMENTS

Children's Services Council will hold a general body meeting on Wednesday, April 20, 2022 at 8:00 a.m., in the Board room, 600 S. Commerce Ave., Sebring, and via TEAMS Live, 1 (904) 638-2711, conference code: 412 403 596#

Local Mitigation Strategy Working Group will meet on Wednesday, April 20, 2022, at 8:00 a.m., in Room #2 of the Bert J. Harris, Jr. Agricultural Center, 4509 George Blvd., Sebring

Affordable Housing Advisory Committee will hold a meeting on Wednesday, April 20, 2022 at 3:30 p.m., in the Engineering Training Room, 505 S. Commerce Ave., Sebring

Istokpoga Marsh Watershed Improvement District (IMWID) will hold a special meeting on Thursday, April 21, 2022 at 5:30 p.m., in Conference room #3 of the Bert J. Harris, Jr. Agricultural Center, 4509 George Blvd., Sebring

Highlands Soil & Water Conservation District will hold a meeting on Tuesday, April 26, 2022 at 3:00 p.m., in the Highlands Soil & Water Conference Room of the Bert J. Harris, Jr. Agricultural Center, 4509 George Blvd., Sebring

Road Committee will hold a meeting on Wednesday, April 27, 2022 at 2:00 p.m., in the Road & Bridge Conference room, 4344 George Blvd., Sebring

The Tourist Development Council will hold a special meeting on Wednesday, April 27, 2022 at 5:30 p.m., at the Sebring Civic Center, 355 W. Center Ave., Sebring

The Tourist Development Council will hold a regular meeting on Thursday, April 28, 2022 at 8:15 a.m., in the Board room, 600 S. Commerce Ave., Sebring

5 CONSTITUTIONAL OFFICERS – ANNOUNCEMENTS:

6 RECOGNITIONS, PRESENTATIONS AND PROCLAMATIONS:

6.A *Broadband Speed Test Marketing Campaign Update*

Meghan DiGiacomo, Executive Manager of Business & Economic Development, Highlands County Economic Development
No Fiscal Impact - This is budgeted in the ARPA Countywide Broadband project.

6.B *IT Presentation: Updates, SWOT, and Vision*
Thomas S. Haralson, Jr., Chief Information Officer
N/A
IT Presentation - Updates, SWOT, and Vision (2022-04-19) (1).pdf

7 PUBLIC COMMENT

8 CONSENT AGENDA

8.A *Request approval of the Amendment to the Contract for ITB 20-031 between Excavation Point Inc. and Highlands County for Asphalt Milling.*
Jonathan Harrison, Road & Bridge Director
No additional fiscal impact to the Infrastructure Surtax (Fund 151). The contract amount of $123,160.80 was previously approved as part of the Resurfacing Budget.
Excavation_Point_Milling_Second Amendment.SGS signed by EPI.pdf

8.B *Request to accept the Sebring Airport Authority & Sebring Regional Airport and Industrial Park Community Redevelopment Agency (CRA) Financial Statements and Independent Auditor's Report for Fiscal Year Ending (FYE) September 30, 2021 into record*
Tanya Cannady, Business Services Director
There is no fiscal impact to accepting the Sebring Airport Authority and Sebring Regional Airport and Industrial Park Community Redevelopment Agency's Financial Statements and Auditor's Report into the record.
2021 SAA Audited FS.pdf
2021 SAA CRA Audited FS.pdf

8.C *Request acceptance of the Bonobilt's Sunshine State Showdown Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners for and on behalf of Tourist Development Fiscal Year 2021-2022.*
Leah Sauls, Development Services Director
The fiscal impact will be an increase to Fund 152 (Tourist Development Trust) in the estimated amount of up to $3,058.00 which could be appropriated to cost center 5305 (Marketing & Promotions) if needed.
FSF_Grant_Contract_-_Bonobilts_Sunshine_Stat.pdf

8.D *Request acceptance of the ACL Southeast Open Corn Hole Tournament Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners for and on behalf of Tourist Development Fiscal Year 2021-2022.*
Leah Sauls, Development Services Director
The fiscal impact will be an estimated increase to Fund 152 (Tourist Development Trust) in the estimated amount of up to $4,414.00 which could be appropriated to cost center 5305 (Marketing & Promotions) if needed.
FSF_Grant_Contract_-_ACL_Southeast_Open_Corn_.pdf

8.E *Request acceptance of the 2022 LIQUI MOLY PRO WATERCROSS NATIONAL TOUR Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners for and on behalf of Tourist Development Fiscal Year 2021-2022.*
Leah Sauls, Development Services Director
The fiscal impact will be an increase to Fund 152 (Tourist Development Trust) in the estimated amount of up to $1,316.00 which could be appropriated to cost center 5305 (Marketing & Promotions) if needed.
FSF_Grant_Contract_-_2022_LIQUI_MOLY_PRO_WATE.pdf

8.F *Request to open H.L. Bishop Park swimming area all year round with potential closures for maintenance as required.*
Lance Marine, Parks & Facilities Director
No fiscal impact.

8.G *Request to approve the appointment of Kacey Mee, dual general manager of Residence Inn by Marriott and tru by Hilton, Sebring, as a Regular Member of the Tourist Development Council representing tourist accommodations and filling the remainder of William Brantley's term ending May 2, 2023.*
Leah Sauls, Development Services Director
There is no fiscal impact.
APPLICATION FOR APPOINTMENT_Mee.pdf

8.H *Amendment to the Agreement between Highlands County Board of County Commissioners and Cigna to reimburse Advent Health at the rates negotiated between the County and Advent Health as part of the Client Specific Network.*
Tanya Cannady, Business Services Director
Our Agent of Record, Gehring Group was unable to provide an estimated fiscal impact by the agenda deadline. Total claims last fiscal year amounted to $11,254,000. For example and illustration purposes only, if Advent Health claims amounted to 20% of the total prior fiscal year claims, then the savings calculation would have been ($11,254,000 x 20%) x 18%) $405,000 rounded.
Cigna.pdf

8.I *Request to waive the Landfill Tipping Fees for the Annual Caladium Festival and Annual Bike and Car Show.*
Clinton Howerton, Jr., P.E., County Engineer
Landfill staff estimates that The Greater Lake Placid Chamber of Commerce's Annual Caladium Festival and Annual Bike and Car Show will haul an estimated four (4) tons of Class 1 waste at a cost of $45.00 per ton for a total of $180.00 to be waived. The figures are based upon The Greater Lake Placid Chamber of Commerce's estimate of two (2) roll off bins for this event.
03-07-22 LP ltr req to waive tipping fees for caladium fest..pdf
2022 Table of Waived Tipping fees.pdf

8.J *Request approval of Interlocal Agreement between Highlands County and the City of Avon Park Related to Recycling.*
Clinton Howerton, Jr., P.E., County Engineer
There is no fiscal impact to Fund 401 (Solid Waste) or the overall FY 21/22 budget at this time since budget amendment 21-22-041 was brought to the Board during the 1/18/22

meeting transferring $75,000.00 from the Solid Waste Reserve for Contingency account to cover the expenditures for all three (3) locations.
Recycling interlocal signed by City of Avon Park 3-28-22.pdf

8.K *Request approval to upgrade the Purchasing Agent position (pay grade 109) to a Purchasing Analyst position (pay grade 112) in the Business Services Department.*
Tanya Cannady, Business Services Director
Fiscal impact is estimated to increase $11,390 annually to Fund 005 (General) for FY 23 and an increase $3,797 for fiscal year 21/22.
Purchasing Analyst (0146) 4.18.2022 v4-13-2022.pdf

8.L *Letter of support for $1,000,000 in federal earmark funding for the Sebring Parkway Phase 4 Roadway Project.*
Liz Barber, Legislative Affairs & Grants Coordinator
Clinton Howerton, County Engineer
No Fiscal Impact
Federal Earmark Letter of Support_County.SGSredline.pdf

8.M *Request adoption of Resolution 21-22-101 pertaining to letters of support or opposition related to certain pending legislation.*
Liz Barber, Legislative Affairs & Grants Coordinator
No fiscal impact.
Resolution.Chair.Legislation SupportOpposition.SGS.CB.pdf

8.N *Request approval of Budget Amendment 21-22-071 for 1st quarter FY 22 reemployment charges*
David Nitz, OMB Manager
There is no fiscal impact to Fund 005 (General) or the overall budget. This budget amendment is transferring $2,395.89 from cost center 2111 (Central Services) to cost centers 2700 (County Planning) and 3439 (Code Enforcement) in the amounts of $48.64 and $2,347.25, respectively. In addition, there is no fiscal impact to Fund 110 (Transportation Trust) or the overall budget as this budget amendment is realigning $49.30 in cost center 4102 (Road & Bridge Service) and $2,025.00 in cost center 4106 (ROW Maintenance) from account 51200 (Regular Salaries & Wages) to account 52500 (Unemployment Compensation) in each cost center, totaling $2,074.30.
21-22-071 Reemployment Tax - 1st Q 22 (BA).pdf

8.O *Request approval of Budget Amendment 21-22-072 to transfer funds from the Florida Boating Improvement Fund to Project 21051 for dock repairs.*
Lance Marine, Parks & Facilities Director
There is no fiscal impact to Fund 143 (Florida Boating Improvement) as this budget amendment is merely transferring funds from Account 56300 (Improvements Other Than) to Project 21051 (Boat Dock Improvements 21-22) within the same Cost Center 6103 (FL Boating Improvement).
21-22-072 Project 21051 Boat Dock Improv 21-22 (BA) 2.pdf

8.P *Request Approval of the Highlands County Health Department's FY 21-22 Core Contract (Revised).*
Tanya Cannady, Business Services Director
The fiscal impact is the funding amount of $256,535 in Fund 005 (General) which is included in the Adopted Budget for Fiscal Year 2021-2022.

HCBOCC_FDOH 21-22 Core Contract-REVISED.pdf

9 PUBLIC HEARING

9.A *Request Approval of Resolution 21-22-88 Pertaining to the Revocation of a Declaration of Covenants and Restrictions for the Las Villas at Kenilworth Subdivision*
Melony Culpepper, Planning and Zoning Manager
There is no fiscal impact.
Las Villas Declaration Revocation Application.pdf
Declaration of Covenants and Restrictions.pdf
Resolution Las Villas Revoke Declaration of Covenants.pdf
Las Villas Location Map.pdf

10 ACTION AGENDA

10.A *Request approval of budget amendment 21-22-074 to restore funding to cost center 3991 (Emergency Mgmt.) that was reduced in excess during the budget review process.*
David Nitz, OMB Manager
There is no fiscal impact to Fund 005 (General) or the overall budget as this budget amendment is merely transferring $8,600 from cost center 9990 (Budgetary Expenditures AC/005), account 59900 (Reserve for Contingency) to cost center 3991 (Emergency Mgmt.), account 55403 (Education & Training).
21-22-074 Emergency Mgmt Adjustment (BA).pdf
21-22-074 Emergency Mgmt Adjustment (Reserve).pdf

11 COUNTY ADMINISTRATOR AND LEGAL

11.A *County Attorney Status Report.*
Sherry G. Sutphen, County Attorney
There is no fiscal impact.
COUNTY ATTORNEY LOG 2.docx

11.B *Commissioner's Priorities and the Project Status Report.*
Randy Vosburg, County Administrator
No Fiscal Impact.
Status - Commissioner's Priorities (FINAL) 04.19.2022.pdf
Status - Project Updates (FINAL) 04.19.2022.pdf

12 COMMISSIONERS

13 INFORMATIONAL

13.A *Board payables from April 5, 2022 to April 18, 2022*

14 ADJOURN

Any person who decides to appeal any decision made by this Board of County Commissioners of Highlands County, Florida, in public hearing or meeting is hereby advised that he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record will include the testimony and evidence upon which such appeal is to be based.

The Board of County Commissioners of Highlands County, Florida, does not discriminate upon the basis of any individual's disability status. This non-discrimination policy involves every aspect of the Board's functions, including one's access to, participation, employment or treatment in its programs or activities. "Anyone requiring reasonable accommodation as provided for in the Americans With Disabilities Act or Section 286.26 Florida Statutes should contact Human Resources, ADA Coordinator at: 863-402-6509 (voice), or via Florida Rely Service 711, or by e-mail: hrmanager@highlandsfl.gov." Requests for CART or interpreter services should be made as soon as possible but no later than 48 hours in advance to permit coordination of the service.

Please note our new website address: www.highlandsfl.gov/

Any invocation that may be offered before the official start of the Commission meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Commission. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Commission, and the Commission is not allowed by law to endorse the religious beliefs or views of this, or any other speaker.

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER:	**Meghan DiGiacomo, Executive Manager of Business & Economic Development, Highlands County Economic Development**
SUBJECT/TITLE:	**Broadband Speed Test Marketing Campaign Update**

STATEMENT OF ISSUE

The Economic Development Division is moving forward with the Countywide Broadband Expansion project funded by APRA allocation. To inform the public the importance of participating in the Florida Office of Broadband's Speed Test, a Broadband Marketing Campaign has been launched. The campaign is important to identify internet speeds at as many specific locations of residences and businesses which will map areas of unserved and underserved areas of Highlands County.

This presentation is to unveil the marketing campaign and further inform the Commission and the public of the outreach they may see in the next few months.

RECOMMENDED ACTION

No action. Information only.

FISCAL IMPACT

No Fiscal Impact - This is budgeted in the ARPA Countywide Broadband project.

Attachments:

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Thomas S. Haralson, Jr., Chief Information Officer**

SUBJECT/TITLE: **IT Presentation: Updates, SWOT, and Vision**

STATEMENT OF ISSUE

At the County Administrator's request, the Information Technology (IT) Division is pleased to present a brief update, including an appraisal of current strengths, weaknesses, opportunities, threats, and our current strategic vision. We hope that this information will be timely and relevant to important decisions being made in Highlands County and welcome any feedback the Board might offer.

FISCAL IMPACT

N/A

Attachments: IT Presentation - Updates, SWOT, and Vision (2022-04-19) (1).pdf

IT Presentation: Updates, SWOT, and Vision

Thomas S. Haralson, Jr., CIO
19 April 2022

Agenda

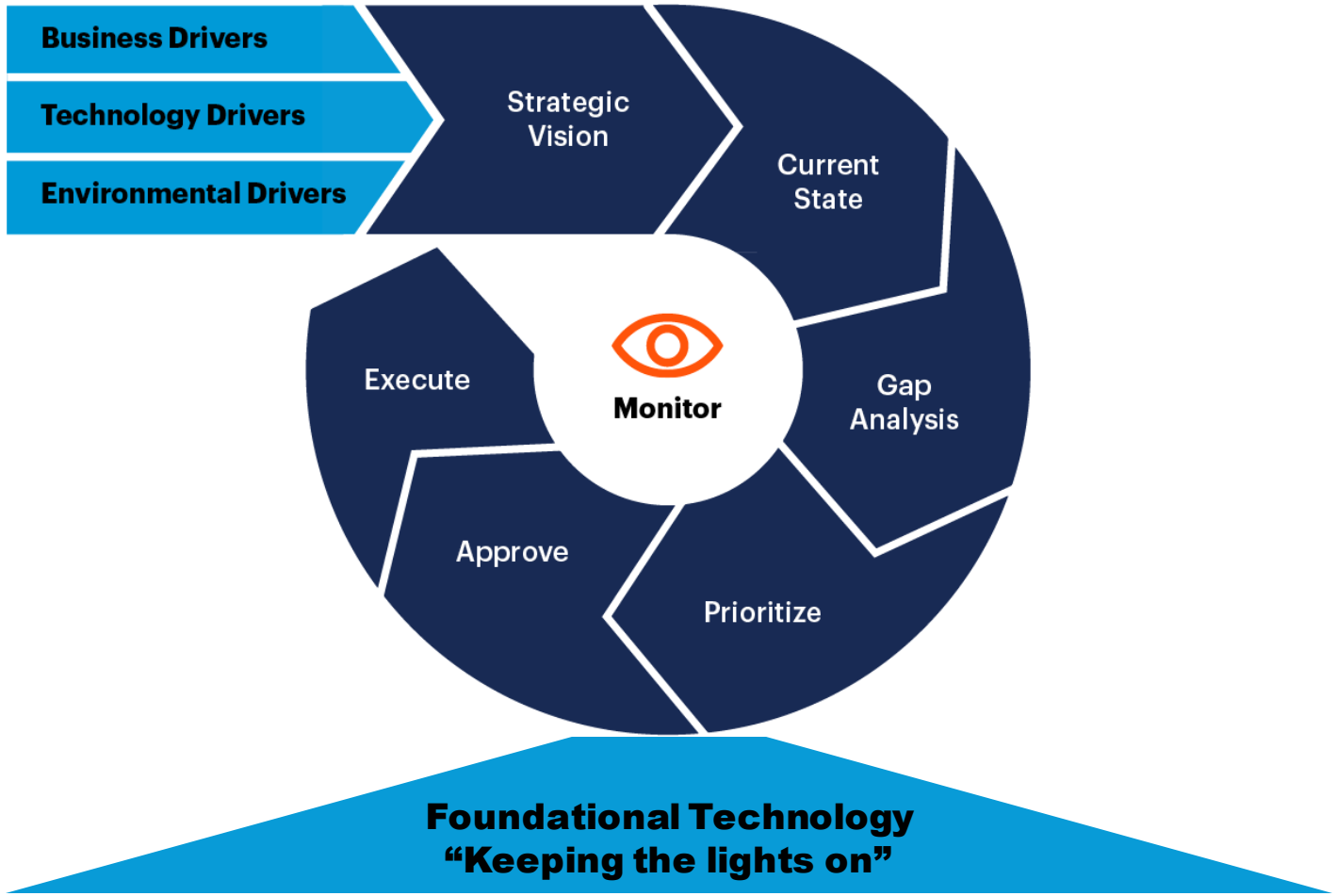
Updates

SWOT

Vision

Updates

Strategic Process Management



Source: Gartner

Maturity Levels



Transformative Innovator – Transforms
Reliable Technology **Innovation**

Evolutionary Innovator – Expands
Effective Execution on Business **Projects,** Strategic Use of **Analytics** and **Customer Technology**

Trusted Operator – Optimizes
Effective Fulfillment of **Work Orders,** Functional **Business Applications,** and Reliable **Service Management**

Reliable Operator – Supports
Reliable **Infrastructure** and IT **Service Desk**

Responder – Struggles
Inability to Provide Reliable Business Services

Source: Info-Tech Research Group

SWOT

Analysis

STRENGTHS	WEAKNESSES
• Keeping the lights on—strong infrastructure with few disruptions and minimal downtime. • Staff longevity and cohesiveness—reduces replacement cost and improves continuity. • Well-defined IT needs—enables strategic resource utilization and focused support.	• Not enough resources to meet the need—critical projects and support requirements go unmet. • Unclear business strategy—IT is unable to discern the best ways to partner with and support leaders. • Redundant applications—disparate requests and siloed decisions consume unnecessary resources.
OPPORTUNITIES	**THREATS**
• Business relationship management—introducing points of contact to help the business plan with IT. • Business transformation—close work with business leaders to improve operational efficiency. • Governance—unity in executive decision-making to ensure strategic actions align with defined business strategy.	• Funding—industry shift from capital to operating expenditure delivery strains traditional budgets. • Extreme weather—geographically predisposed to challenges, business continuity planning is vital. • Security—global, local, and internal threats are a for-profit business and mature daily.

Vision

One Integrated Strategy

- Business strategy leads the charge and sets priorities.
- Information and technology are embedded in business strategy—leveraged to enable multiple competing business priorities.
- The only strategy is the business strategy, which addresses the question of how information and technology will be used to achieve business success.



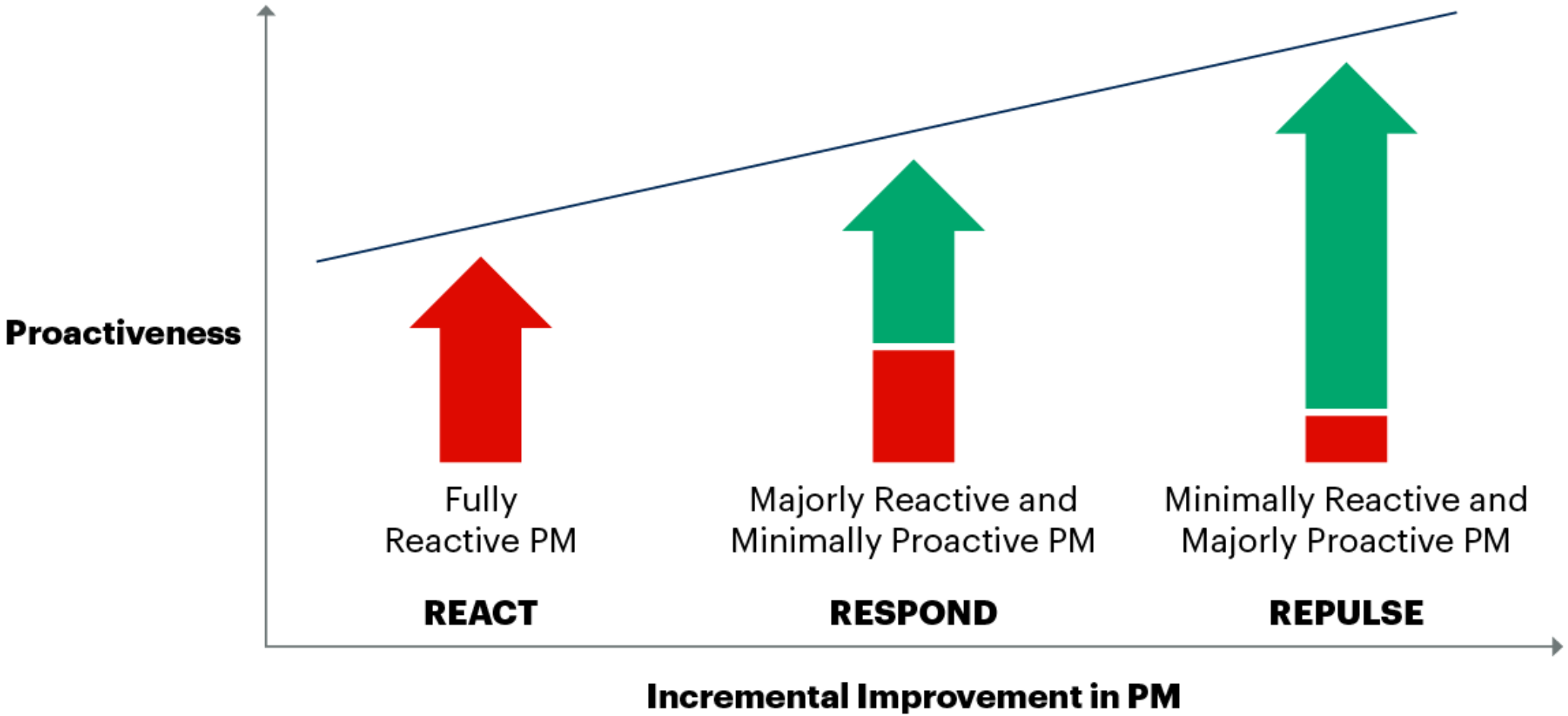
Source: Gartner

“In service to the citizens of Highlands County, our vision is the efficient, effective, and secure application of information and technology to support the declared mission of our elected leaders.”

How can we serve you best?

Appendix

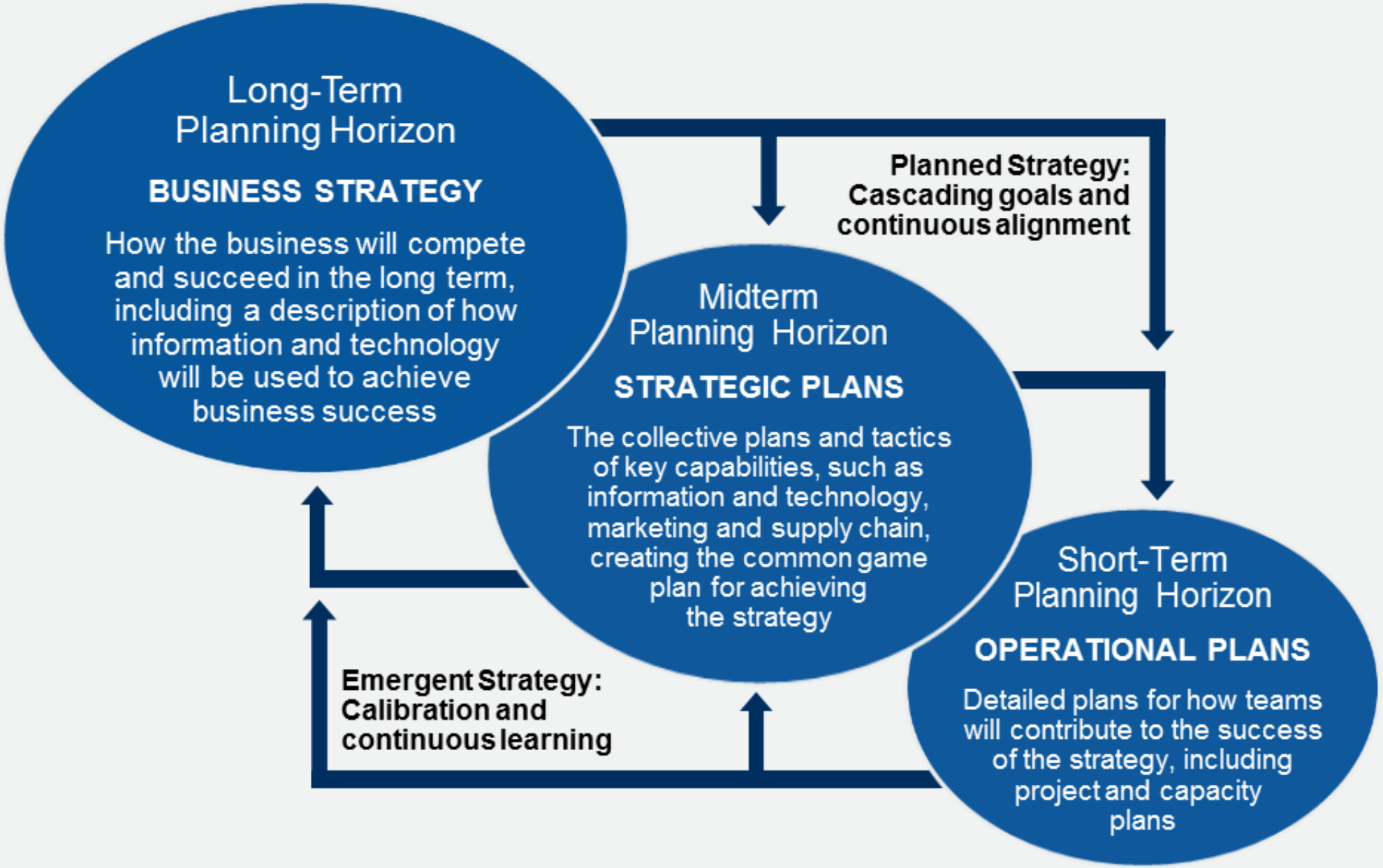
Incremental Improvements to Problem Management



Source: Gartner

731888_C

The Three Strategic Planning Horizons



ID: 354167

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Embedding the I&T Strategy Within the Business Strategy

Target



The only strategy is the business strategy, which addresses the question of how information and technology will be used to achieve business success.

Alternative 1



If the business strategy does not yet adequately address information and technology, then the information and technology strategy is created in as close collaboration as possible, and is used proactively to inform the business strategy while also responding to it.

Alternative 2

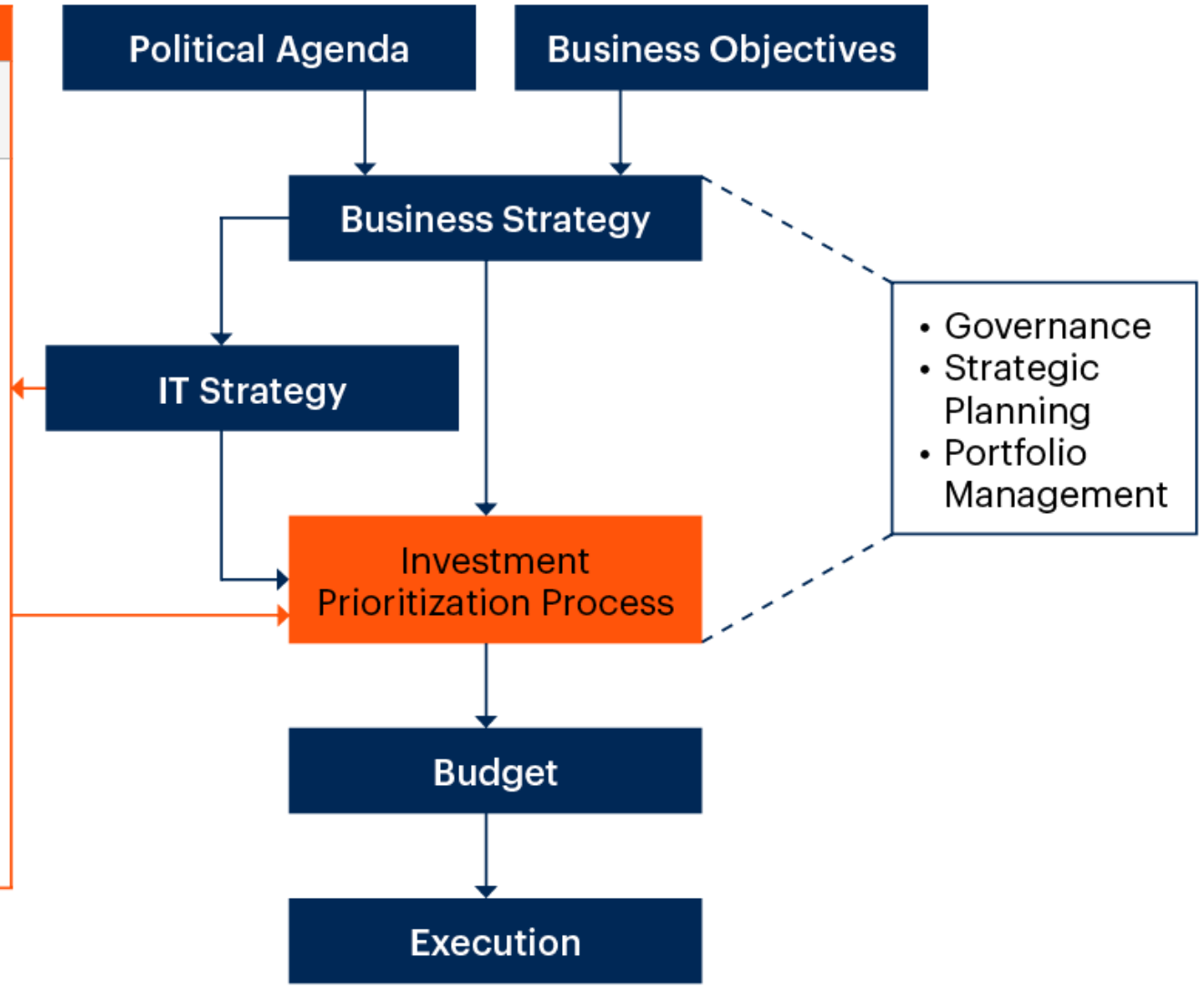


If the business strategy has not been documented or clearly articulated, then the information and technology strategy includes a draft of assumed strategic business outcomes to be validated by the business leadership team.

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Demand Governance Workflow With Decision Criteria

Data Governance Decision Criteria	
Drivers	**Other Considerations**
• Political mandate • Mission impact • Compliance enablement • Financial ROI • Risk mitigation • Urgency • Essential maintenance • Multiple uses	• Initial investment • Recurring costs • Agreed to-be state • Org. capacity for change • Architecture compatibility • Technology maturity • Org development skills • Time to completion (sustained support)



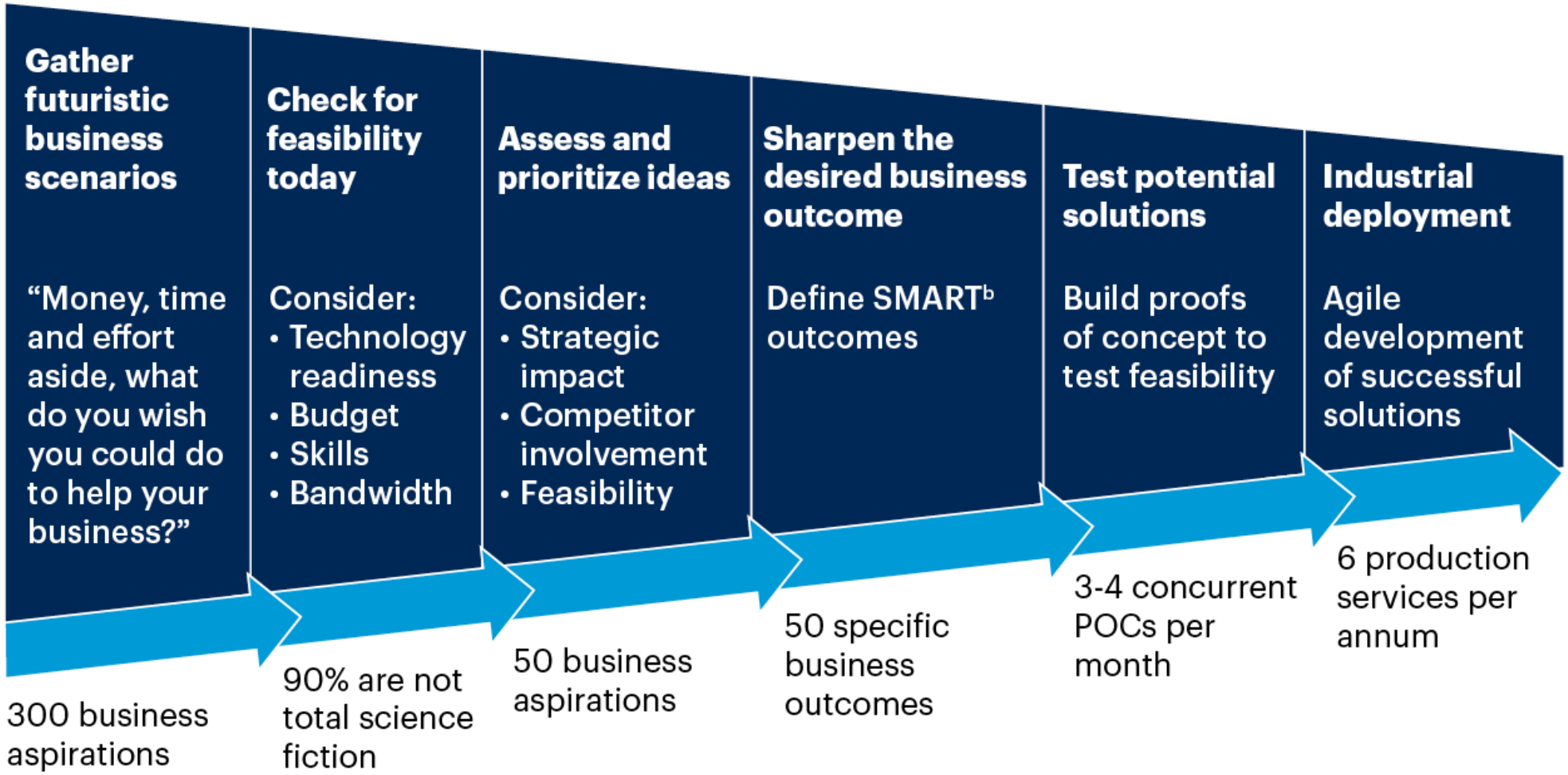
Source: Gartner

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Gartner

Process of Turning Business Aspirations Into Reality

Illustrative



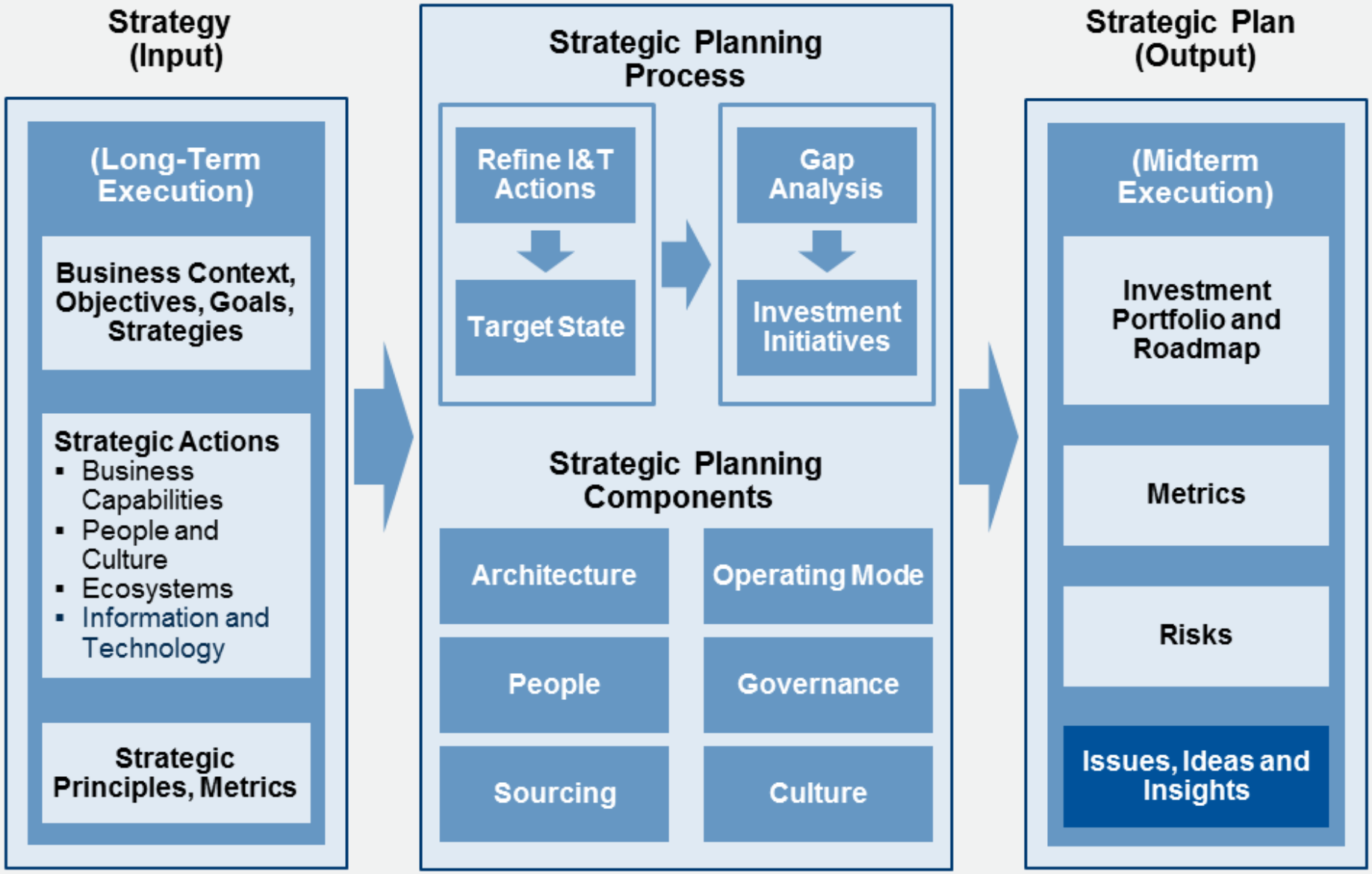
Source: Adapted From Johnson Matthey

[b] SMART = Specific, Measurable, Attainable, Relevant, Time-bound

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Gartner

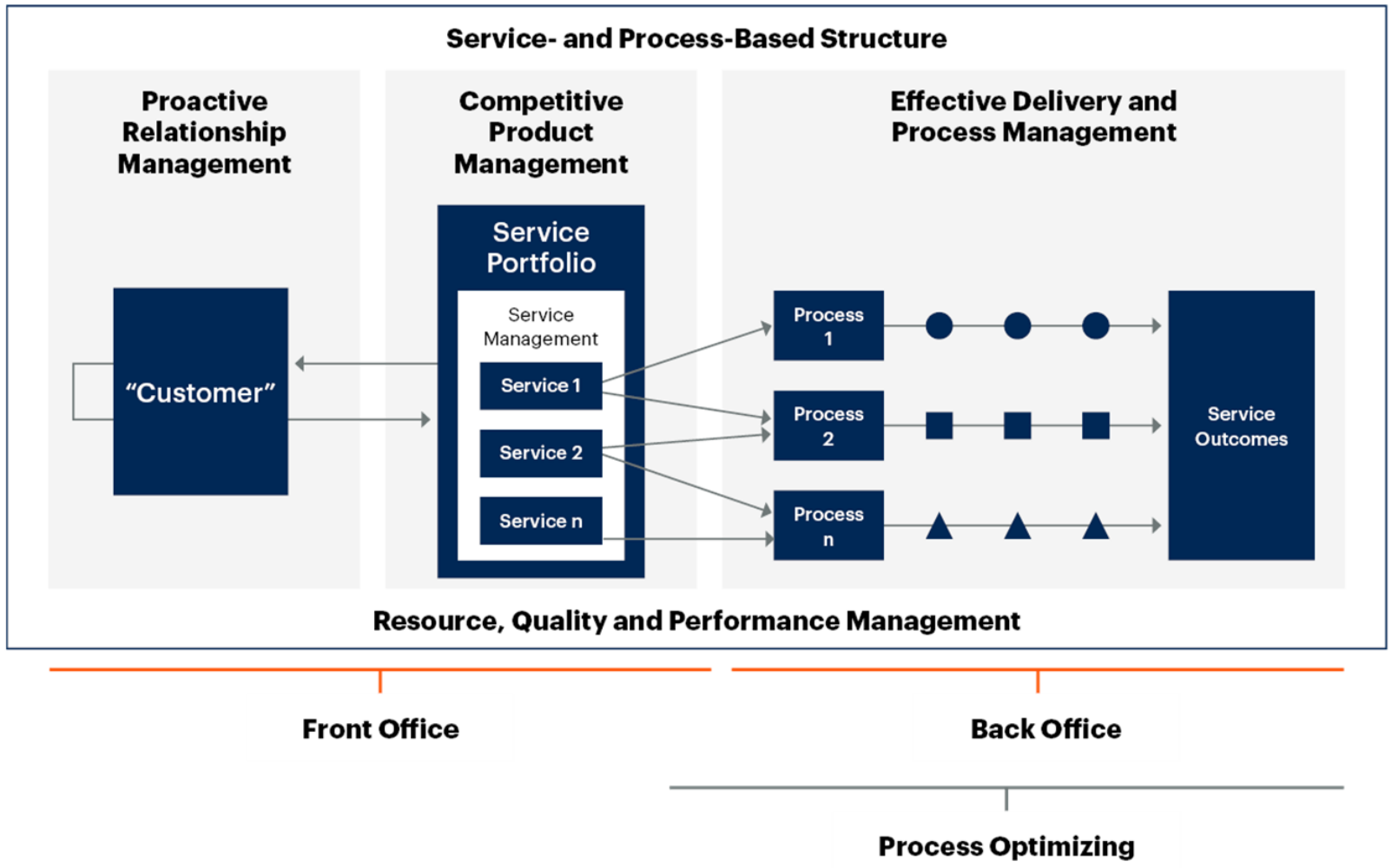
I&T Strategic Planning Process



ID: 354167

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The Services-Based Delivery Model



Source: Gartner

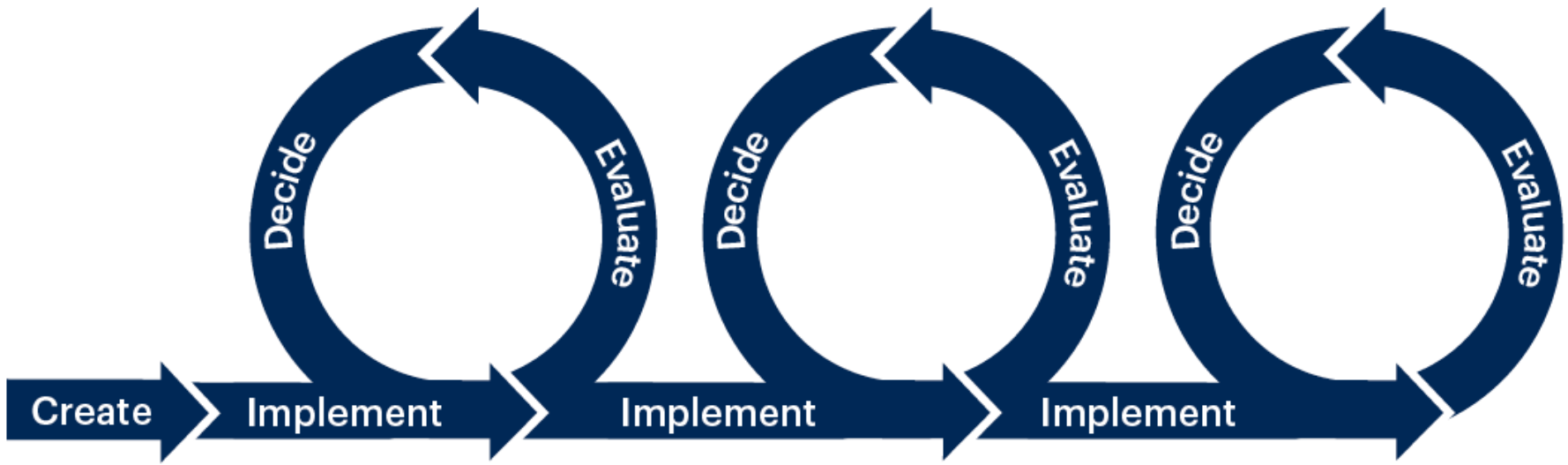
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Responsive Strategic Planning Framework

Traditional Strategic Planning



Responsive Strategic Planning



Source: Gartner
737763_C

Gartner

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Jonathan Harrison, Road & Bridge Director**

SUBJECT/TITLE: **Request approval of the Amendment to the Contract for ITB 20-031 between Excavation Point Inc. and Highlands County for Asphalt Milling.**

STATEMENT OF ISSUE

Attached for your approval is Amendment to the contract for ITB 20-031 between Excavation Point Inc. and Highlands County for Asphalt Milling and Resurfacing. The terms of the agreement will be extended for one year pursuant to Section 00260 General Specifications and Minimum Qualifications. The proposed construction consists of milling approximately 6.96 miles and/or 87,972 square yards of roadway and hauling all material to the Highlands County asphalt plant. The County shall be responsible to ensure that the construction work under this agreement is performed in accordance with the approved contract documents. The Project Manager is Highlands County Road and Bridge Road Construction Inspector Brian Stimson, or other individual, as may be designated by the Highlands County Road and Bridge Director.

RECOMMENDED ACTION

Move to approve the Amendment to the Contract for ITB 20-031 between Excavation Point Inc. and Highlands County for Asphalt Milling.

FISCAL IMPACT

No additional fiscal impact to the Infrastructure Surtax (Fund 151). The contract amount of $123,160.80 was previously approved as part of the Resurfacing Budget.

Attachments: Excavation_Point_Milling_Second Amendment.SGS signed by EPI.pdf

SECOND AMENDMENT TO THE AGREEMENT BETWEEN HIGHLANDS COUNTY, FLORIDA AND EXCAVATION POINT, INC.

THIS SECOND AMENDMENT is made by and between **Highlands County,** a political subdivision of the State of Florida, 600 S. Commerce Avenue, Sebring, Florida 33870 ("COUNTY"), and **Excavation Point, Inc.,** a Florida corporation ("CONTRACTOR"), 7944 S. George Blvd., Sebring, Florida 33875,

WHEREAS, the parties entered into an Agreement for the purpose of asphalt milling of various roadways dated July 21, 2020, which was amended on May 4, 2021, through the First Amendment (collectively referred to as Agreement); and

WHEREAS, the COUNTY and the CONTRACTOR desire to extend the Term of the Agreement; however, based on the current market conditions and recent fuel price increases, it is also necessary to allow for cost increases based on specific factors; and

WHEREAS, the COUNTY and the CONTRACTOR desire to amend the Agreement accordingly.

NOW THEREFORE, the COUNTY and the CONTRACTOR agree as follows:

1. The term of the Agreement is extended for an additional one year period, through and including July 20, 2023, pursuant to Section 00260, General Specifications and Minimum Qualifications.

2. The total square yards of milling for the various County roadways is approximately 87,972 square yards. The list of road milling projects for this Term extension is attached hereto as **Exhibit "A"** and may be revised by Change Order, so long as the total contract amount does not to exceed the Board approved budgeted amount for the fiscal year.

3. The agreed price per square yard price is $1.40. Adjustments to the per square yard price may be made based on the Florida Department of Transportation fuel factors attached hereto as **Exhibit "B"**. In no event shall the per square yard price increase to more than $1.58 per square yard.

4. All of the terms and conditions of the Agreement, or any modification thereof, shall remain in full force and effect, and to the extent of any conflict between this Amendment and the original Agreement, or any modification thereof, this Amendment shall prevail.

5. This Amendment may be executed in any number of counterparts and by the different parties on separate counterparts, each of which when so executed will be deemed an original, but all such counterparts will constitute one and the same

Amendment to the Agreement. Any signature delivered by a party by facsimile transmission or by electronic mail will be deemed to be an original signature.

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have executed this Agreement effective this _____ day of _____, 2022.

BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY

_____
Kathleen G. Rapp, Chairperson

ATTEST:

_____
Jerome Kaszubowski, Clerk

CONTRACTOR

_____
Print: Tal J. Rancourt

Title: President

STATE OF FLORIDA
COUNTY OF HIGHLANDS

The foregoing instrument was acknowledged before me by means of [X] physical presence or [ ] online notarization of Tal J. Rancourt, as President, of Excavation Point Inc., who personally swore or affirmed that he/she is authorized to execute this Agreement and thereby bind the Contractor, and who is personally known to me or who produced _____ as identification, and who did/did not take an oath this 13 day of April, 2022.

(stamp)

_____
NOTARY PUBLIC

DONALD R. DEWEY
MY COMMISSION # HH 155073
EXPIRES: August 10, 2025
Bonded Thru Notary Public Underwriters

EXHIBIT "A"

(Road Milling Projects for this Term)

DESCRIPTION	LOCATION DESCRIPTION	LENGTH (IN MILES)	MILLINGS (SQ YARDS)
CR-17A West	N Lake Ave west to US-27	.63	7,747
CR-17A East	N Lake Ave to N Oak Park Ave	.24	2,977
Lake Lotela Dr	CR-17 to Hollyhurst Dr	1.70	18,894
Arbuckle Creek Rd	SR-17 east to Powerline Rd	1.32	17,058
Peugeot St	Porshe Ave to Falcon Ave	.29	3,179
Grand Prix Dr	US-27 to Corvette Ave	.33	7,359
Lake Clay DR	CR-621 to S Lakeview Rd	2.32	29,500
Haywood Taylor Blvd	Haywood Taylor Blvd to Kenilworth Blvd.	.13	1,258
	Total	**6.96**	**87,972**

EXHIBIT "B"
(FDOT Fuel Factors)

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0110 1 1	CLEARING & GRUBBING	LS/AC	025.272476	251.478708
0110 2 1	CLEARING & GRUBBING	AC	025.272476	251.478708
0110 15	ARBORIST WORK,COMPLETE	LS	025.272476	251.478708
0110 20 1	REMOVAL OF EXISTING WALL,MSE WALL	LS	025.272476	251.478708
0110 20 2	REMOVAL OF EXISTING WALL,RETAINING WALL	LS	025.272476	251.478708
0110 4	REMOVAL OF CONCRETE PAVEMENT	SY	000.047100	002.340900
0110 4 3	REMOVAL OF EXISTING CONCRETE, CONCRETE SIDEWALK AND DRIVEWAYS	SY	000.047100	002.340900
0110 4 4	REMOVAL OF EXISTING CONCRETE, SLOPE PAVEMENT	SY	000.047100	002.340900
0110 4 5	REMOVAL OF EXISTING CONCRETE, CURB ELEMENTS	SY	000.047100	002.340900
0110 4 6	REMOVAL OF EXISTING CONCRETE, DITCH PAVEMENT	SY	000.047100	002.340900
0110 4 7	REMOVAL OF EXISTING CONCRETE, RIGID CONCRETE PAVEMENT	SY	000.047100	002.340900
0110 4 10	REMOVAL OF EXISTING CONCRETE	SY	000.047100	002.340900
0110 4 11	REMOVAL OF EXISTING CONCRETE, PERMANENT BARRIER WALL	SY	000.047100	002.340900
0110 4 12	REMOVAL OF EXISTING CONCRETE, MSE WALL	SY	000.047100	002.340900
0110 4 13	REMOVAL OF EXISTING CONCRETE, RETAINING WALL	SY	000.047100	002.340900
0110 4 15	REMOVAL OF EXISTING CONCRETE, PERIMETER WALL	SY	000.047100	002.340900
0110 4 16	REMOVAL OF EXISTING CONCRETE, GRAVITY WALL	SY	000.047100	002.340900
0110 4 17	REMOVAL OF EXISTING CONCRETE, ARCHITECTURAL/DECORATIVE WALL	SY	000.047100	002.340900
0120 1	EXCAVATION REGULAR	CY	000.010466	000.551228
0120 1 900	REGULAR EXCAVATION, PROJECTS 405270-1, -3, AND -4	CY	000.010466	000.297663
0120 2 2	EXCAVATION BORROW (TRUCK MEASURE)	CY	000.013083	000.823183
0120 3	LATERAL DITCH EXCAVATION	CY	000.023027	000.546873
0120 4	EXCAVATION SUBSOIL	CY	000.014205	000.619340
0120 4 900	EXCAVTION SUBSOIL, PROJECTS 405270-1,- 3, AND -4	CY	000.014205	000.396378
0120 5	CHANNEL EXCAVATION	CY	000.785000	000.586267
0120 6	EMBANKMENT	CY	000.006542	000.517230
0120 6 900	EMBANKMENT, PROJECTS 405270-1, -3, AND -4	CY	000.006542	000.248270
0160 4	STABILIZATION TYPE B	SY	000.011651	000.472649
0160 4 900	STABILIZATION TYPE B, PROJECTS 405270-1, -3, AND -4	SY	000.011651	000.255230
0162 1 11	PREPARED SOIL LAYER- FINISH SOIL, 6	SY	000.010907	000.107482
0162 1 12	PREPARED SOIL LAYER- FINISH SOIL, 12	SY	000.013083	000.183137
0162 1 21	PREPARED SOIL LAYER- ORGANIC SOIL, 6	SY	000.010907	000.107482
0162 1 22	PREPARED SOIL LAYER- ORGANIC SOIL, 12	SY	000.013083	000.183137
0162 1 33	PREPARED SOIL LAYER - BLANKET, SPECIAL	SY	000.013083	000.183137
0285701	BASE OPTIONAL (BASE GROUP 01)	SY	000.009386	000.457022
0285701900	BASE OPTIONAL (BASE GROUP 01), PROJECTS 405270-1, -3, AND -4	SY	000.009386	000.361047
0285702	BASE OPTIONAL (BASE GROUP 02)	SY	000.010331	000.488806

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0285703	BASE OPTIONAL (BASE GROUP 03)	SY	000.010846	000.522636
0285704	BASE OPTIONAL (BASE GROUP 04)	SY	000.011132	000.595317
0285705	BASE OPTIONAL (BASE GROUP 05)	SY	000.013290	000.773191
0285706	BASE OPTIONAL (BASE GROUP 06)	SY	000.015764	000.777342
0285707	BASE OPTIONAL (BASE GROUP 07)	SY	000.013863	001.057014
0285708	BASE OPTIONAL (BASE GROUP 08)	SY	000.016932	000.909533
0285709	BASE OPTIONAL (BASE GROUP 09)	SY	000.017585	000.954721
0285701900	BASE OPTIONAL (BASE GROUP 09) PROJECTS 405270-1, -3, and -4	sy	000.017585	000.372341
0285710	BASE OPTIONAL (BASE GROUP 10)	SY	000.018718	001.028244
0285711	BASE OPTIONAL (BASE GROUP 11)	SY	000.018553	001.240482
0285712	BASE OPTIONAL (BASE GROUP 12)	SY	000.020310	001.161689
0285713	BASE OPTIONAL (BASE GROUP 13)	SY	000.025500	001.428397
0285714	BASE OPTIONAL (BASE GROUP 14)	SY	000.021806	001.648455
0285715	BASE OPTIONAL (BASE GROUP 15)	SY	000.020665	001.498387
0285722	BASE OPTIONAL (16" GRADED AGGREGATE); PROJECT 414132-3-52-01	SY	000.032025	001.518281
0285730	BASE OPTIONAL (16" GRADED AGGREGATE); PROJECT 431883-3-52-01	SY	000.032025	001.518281
0285731	BASE OPTIONAL (18" GRADED AGGREGATE); PROJECT 220881-2-52-98	SY	000.034069	001.673302
0285732	BASE OPTIONAL (16" GRADED AGGREGATE); PROJECT 438141-1-52-01	SY	000.032025	001.518281
0285733	BASE OPTIONAL (18" GRADED AGGREGATE); PROJECT 435816-1-52-01	SY	000.034069	001.673302
0285734	BASE OPTIONAL (20" GRADED AGGREGATE); PROJECT 409485-5-52-01	SY	000.041346	001.920142
0285735	BASE OPTIONAL (16" GRADED AGGREGATE); PROJECT 421012-1-52-01	SY	000.032025	001.518281
0285736	BASE OPTIONAL (24" GRADED AGGREGATE); PROJECT 441322-2-52-01	SY	000.045425	002.229472
0285737	BASE OPTIONAL (18" GRADED AGGREGATE); PROJECT 410981-8-52-01	SY	000.034069	001.673302
0285738	BASE OPTIONAL (18" GRADED AGGREGATE); PROJECT 431883-6-52-01	SY	000.034069	001.673302
0285739	BASE OPTIONAL (18" GRADED AGGREGATE); PROJECT 439892-1-52-01	SY	000.034069	001.673302
0285740	BASE OPTIONAL (18" GRADED AGGREGATE); PROJECT 217910-4-32-01	SY	000.034069	001.673302
0285741	BASE OPTIONAL (18" GRADED AGGREGATE); PROJECT 443503-1-52-01	SY	000.034069	001.673302
0285742	BASE OPTIONAL (21" GRADED AGGREGATE); PROJECT 218594-2-52-01	SY	000.041346	001.920142
0285743	BASE OPTIONAL (20" GRADED AGGREGATE); PROJECT 442914-1-52-01	SY	000.041346	001.920142
0285744	BASE OPTIONAL (15" GRADED AGGREGATE); PROJECT 436273-1-52-01	SY	000.032025	001.518281
0285745	BASE OPTIONAL (20" GRADED AGGREGATE); PROJECT 421878-3-52-01	SY	000.041346	001.920142
0285746	BASE OPTIONAL (4" GRADED AGGREGATE); PROJECT 439457-1-52-01	SY	000.019779	000.589526
0286 1	TURNOUT CONSTRUCTION	SY	000.073467	000.517553
0286 2	TURNOUT CONSTRUCTION, ASPHALT	TN	000.040854	001.600337
0287 1	ASPHALT TREATED PERMEABLE BASE	CY	000.087900	001.521200
0324 1	REWORKED ASPHALT CONCRETE	SY	000.009700	000.031600
0327 70 1	MILLING EXIST ASPH PAVT (1 AVG DEPTH)	SY	000.000496	000.063597

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0327 70 2	MILLING EXIST ASPH PAVT (3 1/2" AVG DEPTH)	SY	000.001047	000.134260
0327 70 3	MILLING EXIST ASPH PAVT (4 1/2" AVG DEPTH)	SY	000.001346	000.172620
0327 70 4	MILLING EXIST ASPH PAVT (3" AVG DEPTH)	SY	000.000856	000.109849
0327 70 5	MILLING EXIST ASPH PAVT (2 AVG DEPTH)	SY	000.000628	000.080556
0327 70 6	MILLING EXIST ASPH PAVT (1 1/2 AVG DEPTH)	SY	000.000554	000.071079
0327 70 7	MILLING EXIST ASPH PAVT (4 AVG DEPTH)	SY	000.001256	000.161112
0327 70 8	MILLING EXIST ASPH PAVT (2 1/2 AVG DEPTH)	SY	000.000725	000.092949
0327 70 9	MILLING EXIST ASPH PAVT (5 1/4 AVG DEPTH)	SY	000.001507	000.193334
0327 70 10	MILLING EXIST ASPH PAVT (5 AVG DEPTH)	SY	000.001449	000.185898
0327 70 11	MILLING EXIST ASPH PAVT (2 1/4" AVG DEPTH)	SY	000.000673	000.086310
0327 70 12	MILLING EXIST ASPH PAVT (1 1/4 AVG DEPTH)	SY	000.000523	000.067130
0327 70 13	MILLING EXIST ASPH PAVT (1 3/4 AVG DEPTH)	SY	000.000589	000.075521
0327 70 14	MILLING EXIST ASPH PAVT (6 1/2" AVG DEPTH)	SY	000.001713	000.219698
0327 70 15	MILLING EXIST ASPH PAVT (2 3/4 AVG DEPTH)	SY	000.000785	000.100695
0327 70 16	MILLING EXIST ASPH PAVT (1/2 AVG DEPTH)	SY	000.000449	000.057540
0327 70 17	MILLING EXIST ASPH PAVT (3 1/4 AVG DEPTH)	SY	000.000942	000.120834
0327 70 18	MILLING EXIST ASPH PAVT (5 1/2 AVG DEPTH)	SY	000.000157	000.020035
0327 70 19	MILLING EXIST ASPH PAVT (3/4 AVG DEPTH)	SY	000.000471	000.060417
0327 70 20	MILLING EXIST ASPH PAVT (3 3/4 AVG DEPTH)	SY	000.001178	000.151043
0327 70 22	MILLING EXIST ASPH PAVT (4 1/4 AVG DEPTH)	SY	000.001299	000.166668
0327 70 23	MILLING EXIST ASPH PAVT (6 AVG DEPTH)	SY	000.001713	000.219698
0327 70 24	MILLING EXIST ASPH PAVT (9" AVG DEPTH)	SY	000.001713	000.219698
0327 70 25	MILLING EXIST ASPH PAVT (8" AVG DEPTH)	SY	000.001713	000.219698
0327 70 26	MILLING EXIST ASPH PAVT 4 3/4" AVERAGE	SY	000.001713	000.219698
0327 70 27	MILLING EXIST ASPH PAVT 5 3/4" AVERAGE	SY	000.001713	000.219698
0327 70 28	MILLING EXIST ASPH PAVT 6 3/4" AVERAGE	SY	000.001713	000.219698
0327 70 29	MILLING EXIST ASPH PAVT 6 1/4" AVERAGE	SY	000.001713	000.219698
0327 70 30	MILLING EXIST ASPH PAVT 11 1/2" AVERAGE DEPTH	SY	000.001713	000.219698
0327 70 31	MILLING EXIST ASPH PAVT 7 1/2" AVERAGE DEPTH	SY	000.001713	000.219698
0327 70 32	MILLING EXIST ASPH PAVT 8 1/2" AVERAGE DEPTH	SY	000.001713	000.219698
0327 70 33	MILLING EXIST ASPH PAVT 7 3/4" AVERAGE DEPTH	SY	000.001713	000.219698
0327 70 34	MILLING EXIST ASPH PAVT, 8" AVG DEPTH	SY	000.001713	000.219698
0327 70 35	MILLING EXIST ASPH PAVT, 8 1/4" AVG DEPTH	SY	000.001713	000.219698
0327 70 36	MILLING EXIST ASPH PAVT, 9 1/4" AVG DEPTH	SY	000.001713	000.219698
0327 70 37	MILLING EXIST ASPH PAVT, 9 1/2" AVG DEPTH	SY	000.001713	000.219698
0327 70 38	MILLING EXIST ASPH PAVT, 8 3/4" AVG DEPTH	SY	000.001713	000.219698
0327 70 39	MILLING EXIST ASPH PAVT, 9" AVG DEPTH	SY	000.001713	000.219698

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0327 70 40	MILLING EXIST ASPH PAVT, 10" AVG DEPTH	SY	000.001713	000.219698
0327 70 41	MILLING EXIST ASPH PAVT, 10 1/4" AVG DEPTH	SY	000.001713	000.219698
0327 70 42	MILLING EXIST ASPH PAVT, 7 1/4" AVG DEPTH	SY	000.001713	000.219698
0327 70 44	MILLING EXIST ASPH PAVT, 12 1/4" AVG DEPTH	SY	000.001713	000.219698
0327 70 45	MILLING EXIST ASPH PAVT, 12 3/4" AVG DEPTH	SY	000.001713	000.219698
0327 70 46	MILLING EXIST ASPH PAVT, 12" AVG DEPTH	SY	000.001713	000.219698
0334 1 11	SUPERPAVE ASPHALTIC CONC (TRAFFIC A)	TN	000.061900	003.281625
0334 1 12	SUPERPAVE ASPHALTIC CONC (TRAFFIC B)	TN	000.061900	003.281625
0334 1 13	SUPERPAVE ASPHALTIC CONC (TRAFFIC C)	TN	000.061900	003.281625
0334 1 14	SUPERPAVE ASPHALTIC CONC (TRAFFIC D)	TN	000.061900	003.281625
0334 1 15	SUPERPAVE ASPHALTIC CONC (TRAFFIC E)	TN	000.061900	003.281625
0334 1 22	SUPERPAVE ASPH CONC (TRAF B) (PG76-22, PMA)	TN	000.061900	003.281625
0334 1 23	SUPERPAVE ASPH CONC (TRAF C) (PG76-22, PMA)	TN	000.061900	003.281625
0334 1 24	SUPERPAVE ASPH CONC (TRAF D) (PG76-22, PMA)	TN	000.061900	003.281625
0334 1 25	SUPERPAVE ASPH CONC (TRAF E) (PG76-22, PMA)	TN	000.061900	003.281625
0334 1 34	SUPERPAVE ASPH CONC (TRAF D) (PG82-22, PMA)	TN	000.061900	003.281625
0334 1 35	SUPERPAVE ASPH CONC (TRAF E) (PG82-22, PMA)	TN	000.061900	003.281625
0334 1 41	SUPERPAVE ASPH CONC (TRAF A) (PG67-22)	TN	000.061900	003.281625
0334 1 42	SUPERPAVE ASPH CONC (TRAF B) (PG67-22)	TN	000.061900	003.281625
0334 1 43	SUPERPAVE ASPH CONC (TRAF C) (PG67-22)	TN	000.061900	003.281625
0334 1 44	SUPERPAVE ASPH CONC (TRAF D) (PG67-22)	TN	000.061900	003.281625
0334 1 45	SUPERPAVE ASPH CONC (TRAF E) (PG67-22)	TN	000.061900	003.281625
0334 1 52	SUPERPAVE ASPHALTIC CONCRETE, TRAFFIC B, PG76-22	TN	000.061900	003.281625
0334 1 53	SUPERPAVE ASPHALTIC CONCRETE, TRAFFIC C, PG76-22	TN	000.061900	003.281625
0334 1 54	SUPERPAVE ASPHALTIC CONCRETE, TRAFFIC D, PG76-22	TN	000.061900	003.281625
0334 1 55	SUPERPAVE ASPHALTIC CONCRETE, TRAFFIC E, PG76-22	TN	000.061900	003.281625
0334 1 56	SUPERPAVE ASPHALTIC CONCRETE, TRAFFIC B, PG76-22 HIGH POLYMER	TN	000.061900	003.281625
0334 1 57	SUPERPAVE ASPHALTIC CONCRETE, TRAFFIC C, PG76-22 HIGH POLYMER	TN	000.061900	003.281625
0334 1 58	SUPERPAVE ASPHALTIC CONCRETE, TRAFFIC D, PG76-22 HIGH POLYMER	TN	000.061900	003.281625
0334 1 59	SUPERPAVE ASPHALTIC CONCRETE, TRAFFIC E, HIGH POLYMER	TN	000.061900	003.281625
0337 7 5	ASPH CONC FRICTION CSE (FC-5) (RUBBER)	TN	000.061900	003.281625
0337 7 22	ASPH CONC FRICTION CSE (FC-5) (PG 76-22, PMA)	TN	000.061900	003.281625
0337 7 23	ASPH CONC FRICTION CSE,INC BIT,FC-5,PG 82-22,PMA	TN	000.061900	003.281625
0337 7 24	ASPH CONC FRICTION CSE,INC BIT,FC-5,PG 76-22,ARB	TN	000.061900	003.281625
0337 7 25	ASPHALT CONCRETE FRICTION COURSE, INC BIT, FC-5, PG 76-22	TN	000.061900	003.281625
0337 7 26	ASPHALT CONCRETE FRICTION COURSE, INC BIT, FC-5, PG 76-22 HIGH POLYMER	TN	000.061900	003.281625
0337 7 29	ASPH CONC FRICTION CSE,TRAFFIC B,FC-4.75,RUBBER	TN	000.061900	003.281625

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0337 7 30	ASPH CONC FRICTION CSE,TRAFFIC B,FC-9.5,RUBBER	TN	000.061900	003.281625
0337 7 31	ASPH CONC FRICTION CSE,TRAFFIC B,FC-12.5,RUBBER	TN	000.061900	003.281625
0337 7 32	ASPH CONC FRICTION CSE,TRAFFIC C,FC-9.5,RUBBER	TN	000.061900	003.281625
0337 7 33	ASPH CONC FRICTION CSE,TRAFFIC C,FC-12.5,RUBBER	TN	000.061900	003.281625
0337 7 35	ASPH CONC FRICTION CSE,TRAFFIC D,FC-12.5,RUBBER	TN	000.061900	003.281625
0337 7 39	ASPH CONC FRICTION CSE,TRAFFIC B,FC-4.75,PG76-22	TN	000.061900	003.281625
0337 7 40	ASPH CONC FRICTION CSE,TRAFFIC B,FC-9.5,PG76-22	TN	000.061900	003.281625
0337 7 41	ASPH CONC FRICTION CSE,TRAFFIC B,FC-12.5,PG76-22	TN	000.061900	003.281625
0337 7 42	ASPH CONC FRICTION CSE,TRAFFIC C,FC-9.5,PG76-22	TN	000.061900	003.281625
0337 7 43	ASPH CONC FRICTION CSE,TRAFFIC C,FC-12.5,PG76-22	TN	000.061900	003.281625
0337 7 45	ASPH CONC FRICTION CSE,TRAFFIC D,FC-12.5,PG76-22	TN	000.061900	003.281625
0337 7 48	ASPH CONC FRICTION CSE,TRAFFIC E,FC-12.5,PG 76-22	TN	000.061900	003.281625
0337 7 54	ASPH CONC FRICTION CSE,TRAFFIC C,FC-9.5, PG82-22	TN	000.061900	003.281625
0337 7 55	ASPH CONC FRICTION CSE,TRAFFIC C,FC-12.5,PG82-22	TN	000.061900	003.281625
0337 7 58	ASPH CONC FRICTION CSE,TRAFFIC D, FC-12.5,PG82-22	TN	000.061900	003.281625
0337 7 70	ASPH CONC FRICTION CSE,TRAFFIC B, FC-4.75,PG76-22	TN	000.061900	003.281625
0337 7 71	ASPH CONC FRICTION CSE,TRAFFIC B, FC-9.50,PG76-22	TN	000.061900	003.281625
0337 7 72	ASPH CONC FRICTION CSE,TRAFFIC B, FC-12.5,PG76-22	TN	000.061900	003.281625
0337 7 73	ASPH CONC FRICTION CSE,TRAFFIC c, FC-9.50,PG76-22	TN	000.061900	003.281625
0337 7 74	ASPH CONC FRICTION CSE,TRAFFIC c, FC-12.5,PG76-22	TN	000.061900	003.281625
0337 7 80	ASPH CONC FRICTION CSE,TRAFFIC B, FC-9.5,PG76-22	TN	000.061900	003.281625
0337 7 81	ASPH CONC FRICTION CSE,TRAFFIC B, FC-12.5,PG76-22	TN	000.061900	003.281625
0337 7 82	ASPH CONC FRICTION CSE,TRAFFIC C, FC-9.5,PG76-22	TN	000.061900	003.281625
0337 7 83	ASPH CONC FRICTION CSE,TRAFFIC C, FC-12.5,PG76-22	TN	000.061900	003.281625
0337 7 85	ASPH CONC FRICTION CSE,TRAFFIC D, FC-12.5,PG76-22	TN	000.061900	003.281625
0337 7 88	ASPH CONC FRICTION CSE,TRAFFIC E, FC-12.5,PG76-22	TN	000.061900	003.281625
0337 7 90	ASPH CONC FRICTION CSE,TRAFFIC B, FC-9.5, HIGH POLYMER	TN	000.061900	003.281625
0337 7 91	ASPH CONC FRICTION CSE,TRAFFIC B, FC-12.5, HIGH POLYMER	TN	000.061900	003.281625
0337 7 92	ASPH CONC FRICTION CSE,TRAFFIC C, FC-9.5, HIGH POLYMER	TN	000.061900	003.281625
0337 7 93	ASPH CONC FRICTION CSE,TRAFFIC C, FC-12.5, HIGH POLYMER	TN	000.061900	003.281625
0337 7 94	ASPH CONC FRICTION CSE,TRAFFIC D, FC-12.5, HIGH POLYMER	TN	000.061900	003.281625
0339 1	MISCELLANEOUS ASPHALT PAVMENT	TN	000.123800	003.160373
0350 1 1	PLAIN CEMENT CONC PAVT, 6"	SY	000.179186	000.110795
0350 1 2	PLAIN CEMENT CONC PAVT, 7"	SY	000.179186	000.110795
0350 1 3	PLAIN CEMENT CONC PAVT, 8"	SY	000.179186	000.110795
0350 1 4	PLAIN CEMENT CONC PAVT, 9"	SY	000.179186	000.110795
0350 1 5	PLAIN CEMENT CONC PAVT, 10"	SY	000.179186	000.110795

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0350 1 8	PLAIN CEMENT CONC PAVT PLAIN, 7 1/2"	SY	000.179186	000.110795
0350 1 10	PLAIN CEMENT CONC PAVT, 12"	SY	000.179186	000.110795
0350 1 11	PLAIN CEMENT CONC PAVT, 13"	SY	000.183161	000.119694
0350 1 12	PLAIN CEMENT CONC PAVT, 11"	SY	000.179186	000.110795
0350 1 13	PLAIN CEMENT CONC PAVT, 11 1/2	SY	000.179200	000.110827
0350 1 14	PLAIN CEMENT CONC PAVT, 14"	SY	000.184491	000.122670
0350 1 15	PLAIN CEMENT CONC PAVT, 13 1/2"	SY	000.183161	000.119694
0350 1 16	PLAIN CEMENT CONC PAVT, 10 1/2"	SY	000.179200	000.110827
0350 1 19	PLAIN CEMENT CONC PAVT, 12 1/2"	SY	000.179200	000.110827
0350 1 20	PLAIN CEMENT CONC PAVT, VAR 9 1/2" AVG	SY	000.179186	000.110795
0350 1 21	PLAIN CEMENT CONC PAVT, VAR 11" AVG	SY	000.179200	000.110827
0350 1 22	PLAIN CEMENT CONC PAVT, VAR 11 1/2" AVG	SY	000.179200	000.110827
0350 1 23	PLAIN CEMENT CONC PAVT, 14 1/2"	SY	000.185807	000.125615
0350 2 1	CEMENT CONC PAVT REINFORCED, 6"	SY	000.179186	000.110795
0350 2 3	CEMENT CONC PAVT REINFORCED, 8"	SY	000.179186	000.110795
0350 2 4	CEMENT CONC PAVT REINFORCED, 9"	SY	000.179186	000.110795
0350 2 10	CEMENT CONC PAVT REINFORCED, 12"	SY	000.179186	000.110795
0350 2 12	CEMENT CONC PAVT REINFORCED, 11"	SY	000.179186	000.110795
0350 2 17	CEMENT CONC PAVT REINFORCED, 8.5"	SY	000.179186	000.110795
0350 3 6	PLAIN CEMENT CONC PAVT, 8.5"	SY	000.179186	000.110795
0350 3 14	PLAIN CEMENT CONC PAVT, 12.5"	SY	000.184491	000.122670
0350 3 15	PLAIN CEMENT CONC PAVT, 13"	SY	000.184491	000.122670
0350 3 17	PLAIN CEMENT CONC PAVT REINFORCED, 14"	SY	000.184491	000.122670
0350 3 18	PLAIN CEMENT CONC PAVT REINFORCED, 14.5"	SY	000.184491	000.122670
0350 4 11	REINFORCED CEMENT CONCRETE PAVEMENT,11"	SY	000.179186	000.110795
0350 30 5	CONCRETE PAVEMENT FOR ROUNDABOUT APRON, 8" DEPTH	SY	000.184491	000.122670
0350 30 13	CONCRETE PAVEMENT FOR ROUNDABOUT APRON, 12" DEPTH	SY	000.184491	000.122670
0400 0 11	CONC CLASS NS, GRAVITY WALL	CY	009.130612	004.120408
0400 0 13	CONC CLASS NS, STEPS	CY	009.130612	004.120408
0400 1 1	CONC CLASS I, CULVERTS	CY	009.381064	013.514469
0400 1 2	CONC CLASS I, ENDWALLS	CY	009.130612	004.120408
0400 1 5	CONC CLASS I, SUBSTRUCTURE	CY	006.391429	011.180000
0400 1 11	CONC CLASS I, RETAINING WALLS	CY	005.965333	002.949333
0400 1 15	CONC CLASS I, MISCELLANEOUS	CY	004.474000	001.538000
0400 1 25	CONC CLASS I, MASS SUBSTRUCTURE	CY	007.003515	003.219684
0400 2 1	CONC CLASS II, CULVERTS	CY	009.381064	013.514469
0400 2 2	CONC CLASS II, ENDWALLS	CY	009.130612	004.120408

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0400 2 4	CONC CLASS II, SUPERSTRUCTURE	CY	007.956679	006.199151
0400 2 5	CONC CLASS II, SUBSTRUCTURE	CY	011.736793	004.853890
0400 2 8	CONC CLASS II, BULKHEAD	CY	006.647845	001.653789
0400 2 10	CONC CLASS II, APPROACH SLABS	CY	002.346174	000.455937
0400 2 11	CONC CLASS II, RETAINING WALLS	CY	005.965333	002.949333
0400 2 12	CONC CLASS II, TRENCH SLAB	CY	003.213803	001.153788
0400 2 15	CONC CLASS II, MISCELLANEOUS	CY	004.474000	001.538000
0400 2 25	CONC CLASS II, MASS, SUBSTRUCTURE	CY	006.338167	010.444667
0400 2 41	CONC CLASS II, PRECAST DECK OVERLAY	CY	004.474000	001.538000
0400 3 1	CONC CLASS III, CULVERTS	CY	009.381064	013.514469
0400 3 8	CONC CLASS III, BULKHEAD	CY	006.647845	001.653789
0400 3 15	CONC CLASS 111, MISCELLANEOUS	CY	004.474000	001.538000
0400 3 20	CONC CLASS III, SEAL	CY	000.950188	003.700046
0400 3 45	CONC CLASS III, PRECAST SUBSTRUCTURE	CY	011.736793	004.853890
0400 4 1	CONC CLASS IV, CULVERTS	CY	009.381064	013.514469
0400 4 2	CONC CLASS IV, ENDWALLS	CY	009.130612	004.120408
0400 4 4	CONC CLASS IV, SUPERSTRUCTURE	CY	007.956679	006.199151
0400 4 5	CONC CLASS IV, SUBSTRUCTURE	CY	011.736793	004.853890
0400 4 6	CONC CLASS IV, COUNTERWEIGHT	CY	009.285000	003.410196
0400 4 8	CONC CLASS IV, BULKHEAD	CY	006.647845	001.857355
0400 4 11	CONC CLASS IV, RETAINING WALLS	CY	005.965333	002.949333
0400 4 15	CONC CLASS IV, MISCELLANEOUS	CY	004.474000	001.538000
0400 4 22	CONC CLASS IV, (SUPSTR CLOSURE JOINT)	CY	004.118143	000.607595
0400 4 25	CONC CLASS IV, MASS, SUBSTRUCTURE	CY	006.338167	011.260667
0400 4 39	CONC CLASS IV, PRECST SEG.SUPSTR	CY	002.720717	024.523428
0400 4 40	CONC CLASS IV, PRECST SEG,SUBSTR	CY	002.720717	024.523428
0400 4 41	CONC CLASS IV, PRECAST DECK OVERLAY	CY	004.474000	001.538000
0400 4 47	CONC CLASS IV, CIP TOPPING WITH SHRINKAGE REDUCING ADMIX	CY	004.474000	001.538000
0400 4104	CONC CLASS IV, SUPERSTRUCTURE, LT-WT	CY	007.956679	006.199151
0400 8 4	CONC CLASS V, SUPERSTRUCTURE	CY	007.956679	006.199151
0400 8 5	CONC CLASS V, SUBSTRUCTURE	CY	011.736793	004.853890
0400 8 22	CONC CLASS V, SUPER STRUCT CLOSURE JNT	CY	004.118143	000.607595
0400 8 25	CONC CLASS V, MASS SUBSTRUCTURE	CY	006.338167	011.260667
0400 8 39	CONC CLASS V, PRCST SEG SUPSTR	CY	002.720717	023.987043
0400 8105	CONC CLASS V, SUPERSTRUCTURE SPECIAL	CY	007.956679	006.199151
0400 8106	CONC CLASS V, MICROSILICA SUBSTRUCTURE	CY	011.736793	004.853890
0400 8107	CONC CLASS V, MICROSILICA SUBSTRUCTURE MASS	CY	011.736793	004.853890

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0400 16 22	CONC CLASS VI, SUPERSTRUCT CLOSURE JOINT	CY	004.118143	000.607595
0400 16 25	CONC CLASS VI, MASS, SUBSTRUCTURE	CY	006.338167	011.260667
0400 16 39	CONC CLASS VI, PRECAST SEG SUPERST	CY	002.720717	024.523428
0400 16 42	CONC CLASS VI, SUBSTRUCT SELF-CONSOLIDATING	CY	011.736793	004.853890
0400 16 43	CONC CLASS VI, SUPERSTRUCT SELF-CONSOLIDATING	CY	007.956679	006.199151
0407 1 11	PRECAST CONCRETE 3 SIDE BOX CULVERT, 0-19' SPAN, < OR = 10' HEIGHT	LF	003.350805	007.148250
0407 1 21	PRECAST CONCRETE 3 SIDE BOX CULVERT, 20-29' SPAN, < OR = 10' HEIGHT	LF	003.350805	007.148250
0407 1 52	PRECAST CONCRETE 3 SIDE BOX CULVERT, 50' SPAN OR >, 10' HEIGHT OR >	LF	003.350805	007.148250
0410 70 84	PCBC, F&I, 8 SPAN, 4 HT	LF	003.350805	007.148250
0410 7100	PCBC, F&I, 10 SPAN, 10 OR > HT	LF	004.350848	011.222148
0410 7104	PCBC, F&I, 10 SPAN, 4 HT	LF	003.350805	007.148250
0415 1 1	REINF STEEL- ROADWAY	LB	000.002971	000.000919
0415 1 2	REINF STEEL- BRIDGE	LB	000.001769	000.000820
0415 1 3	REINF STEEL- RETAINING WALL	LB	000.001769	000.000820
0415 1 4	REINF STEEL- SUPERSTRUCTURE	LB	000.001769	000.000820
0415 1 5	REINF STEEL- SUBSTRUCTURE	LB	000.001769	000.000820
0415 1 6	REINF STEEL- MISCELLANEOUS	LB	000.002971	000.000919
0415 1 7	REINF STEEL- SOUND BARRIER WALL	LB	000.001769	000.000820
0415 1 8	REINF STEEL- BULKHEAD	LB	000.002971	000.000919
0415 1 9	REINF STEEL- APPROACH SLABS	LB	000.001769	000.000820
0415 1 13	REINF STEEL- STEPS	LB	000.002971	000.000919
0415 2 4	REINF STEEL- STAINLESS, SUPERSTRUCTURE	LB	000.002971	000.000919
0415 2 5	REINF STEEL- STAINLESS, SUBSTRUCTURE	LB	000.002971	000.000919
0415 2 6	REINF STEEL- STAINLESS, MISCELLANEOUS	LB	000.002971	000.000919
0415 2 8	REINF STEEL- STAINLESS, BULKHEAD	LB	000.002971	000.000919
0415 2 9	REINF STEEL- STAINLESS, APPROACH SLAB	LB	000.002971	000.000919
0425 1201	INLETS, CURB, TYPE 9, <10	EA	030.883334	040.950000
0425 1202	INLETS, CURB, TYPE 9, >10	EA	043.981414	049.636364
0425 1203	INLETS, CURB, TYPE 9, J BOT, <10	EA	061.766666	081.900000
0425 1205	INLETS, CURB, TYPE 9, PARTIAL	EA	029.988687	032.760000
0425 1209	INLETS, CURB, TYPE 9, MODIFY	EA	032.183334	040.950000
0425 1211	INLETS, CURB, TYPE 10, <10	EA	030.883334	040.950000
0425 1213	INLETS, CURB, TYPE 10, J BOTTOM <10	EA	030.883334	040.950000
0425 1215	INLETS, CURB, TYPE 10, PARTIAL	EA	029.988687	032.760000
0425 1311	INLETS, CURB, TYPE P-1, <10	EA	033.602021	040.950000
0425 1312	INLETS, CURB, TYPE P-1, >10	EA	043.981414	049.636364
0425 1315	INLETS, CURB, TYPE P-1, PARTIAL	EA	029.988687	032.760000

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0425 1319	INLETS, CURB, TYPE P-1, MODIFY	EA	032.183334	040.950000
0425 1321	INLETS, CURB, TYPE P-2, <10	EA	033.602021	040.950000
0425 1322	INLETS, CURB, TYPE P-2, >10	EA	043.981414	049.636364
0425 1325	INLETS, CURB, TYPE P-2, PARTIAL	EA	029.988687	032.760000
0425 1329	INLETS, CURB, TYPE P-2, MODIFY	EA	032.183334	040.950000
0425 1331	INLETS, CURB, TYPE P-3, <10	EA	033.602021	040.950000
0425 1332	INLETS, CURB, TYPE P-3, >10	EA	043.981414	049.636364
0425 1335	INLETS, CURB, TYPE P-3, PARTIAL	EA	029.988687	032.760000
0425 1341	INLETS, CURB, TYPE P-4, <10	EA	033.602021	040.950000
0425 1342	INLETS, CURB, TYPE P-4, >10	EA	043.981414	049.636364
0425 1345	INLETS. CURB, TYPE P-4, PARTIAL	EA	029.988687	032.760000
0425 1351	INLETS, CURB, TYPE P-5, <10	EA	033.602021	040.950000
0425 1352	INLETS, CURB, TYPE P-5, >10	EA	043.981414	049.636364
0425 1355	INLETS, CURB, TYPE P-5, PARTIAL	EA	029.988687	032.760000
0425 1359	INLETS, CURB, TYPE P-5, MODIFY	EA	029.988687	032.760000
0425 1361	INLETS, CURB, TYPE P-6, <10	EA	033.602021	040.950000
0425 1362	INLETS, CURB, TYPE P-6, >10	EA	043.981414	049.636364
0425 1365	INLETS, CURB, TYPE P-6, PARTIAL	EA	029.988687	032.760000
0425 1369	INLETS, CURB, TYPE P-6, MODIFY	EA	029.988687	032.760000
0425 1411	INLETS, CURB, TYPE J-1, <10	EA	036.182973	074.742857
0425 1412	INLETS, CURB, TYPE J-1, >10	EA	046.328889	087.200000
0425 1415	INLETS, CURB, TYPE J-1, PARTIAL	EA	031.594613	058.133333
0425 1419	INLETS, CURB, TYPE J-1, MODIFY	EA	032.183334	065.400000
0425 1421	INLETS, CURB, TYPE J-2, <10	EA	036.182973	074.742857
0425 1422	INLETS, CURB, TYPE J-2, >10	EA	046.328889	087.200000
0425 1425	INLETS, CURB, TYPE J-2, PARTIAL	EA	031.594613	058.133333
0425 1429	INLETS, CURB, TYPE J-2, MODIFY	EA	032.183347	040.950000
0425 1431	INLETS, CURB. TYPE J-3, <10	EA	036.182973	074.742857
0425 1432	INLETS, CURB, TYPE J-3, >10'	EA	046.328889	087.200000
0425 1435	INLETS, CURB, TYPE J-3, PARTIAL	EA	031.594613	058.133333
0425 1441	INLETS, CURB, TYPE J-4, <10	EA	036.182973	074.742857
0425 1442	INLETS, CURB, TYPE J-4, >10	EA	046.328889	087.200000
0425 1445	INLETS, CURB, TYPE J-4, PARTIAL	EA	031.594613	058.133333
0425 1451	INLETS, CURB, TYPE J-5, <10	EA	036.182973	074.742857
0425 1452	INLETS, CURB, TYPE J-5, >10	EA	046.328889	087.200000
0425 1455	INLETS, CURB, TYPE J-5, PARTIAL	EA	031.594613	058.133333
0425 1459	INLETS, CURB, TYPE J-5, MODIFY	EA	031.594613	058.133333

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0425 1461	INLETS, CURB, TYPE J-6, <10	EA	036.182973	074.742857
0425 1462	INLETS, CURB, TYPE J-6, >10	EA	046.328889	087.200000
0425 1465	INLETS, CURB, TYPE J-6, PARTIAL	EA	031.594613	058.133333
0425 1471	INLETS, CURB, TYPE 7, <10	EA	036.182973	074.742857
0425 1472	INLETS, CURB, TYPE 7, >10	EA	046.328889	087.200000
0425 1473	INLETS, CURB, TYPE 7, J BOT , <10	EA	039.624243	087.200000
0425 1474	INLETS, CURB, TYPE 7, J BOT, >10	EA	046.328889	087.200000
0425 1475	INLETS, CURB, TYPE 7, PARTIAL	EA	031.594613	058.133333
0425 1479	INLETS, CURB, TYPE 7, MODIFY	EA	031.594613	058.133333
0425 1481	INLETS, CURB, TYPE 8, <10	EA	036.182973	074.742857
0425 1482	INLETS,, CURB, TYPE 8, >10	EA	036.182973	074.742857
0425 1483	INLETS, CURB, TYPE 8, J BOT, <10	EA	039.624243	087.200000
0425 1484	INLETS, CURB, TYPE 8, J BOT, >10	EA	046.328889	087.200000
0425 1485	INLETS, CURB, TYPE 8, PARTIAL	EA	031.594613	058.133333
0425 1489	INLETS, CURB, TYPE 8, MODIFY	EA	032.183334	065.400000
0425 1501	INLETS, DT BOT, TYPE A, <10	EA	021.956363	039.905455
0425 1502	INLETS, DT BOT, TYPE A, >10	EA	025.468148	044.260000
0425 1503	INLETS, DT BOT, TYPE A, J BOT, <10	EA	024.312592	044.260000
0425 1504	INLETS, DT BOT, TYPE A, J BOT, >10	EA	028.537037	074.133333
0425 1505	INLETS, DT BOT. TYPE A, PARTIAL	EA	024.312592	044.260000
0425 1511	INLETS, DT BOT, TYPE B, <10	EA	021.956363	039.905455
0425 1512	INLETS, DT BOT, TYPE B, >10	EA	025.468148	044.260000
0425 1513	INLETS, DT BOT, TYPE B, J BOT, <10	EA	024.312592	044.260000
0425 1514	INLETS, DT BOT, TYPE B, J BOT, >10	EA	028.537037	074.133333
0425 1515	INLETS, DT BOT, TYPE B, PARTIAL	EA	024.312592	044.260000
0425 1519	INLETS, DT BOT, TYPE B, MODIFY	EA	022.996363	039.905455
0425 1521	INLETS, DT BOT, TYPE C, <10	EA	021.956363	039.905455
0425 1522	INLETS, DT BOT, TYPE C, >10	EA	025.468148	044.260000
0425 1523	INLETS, DT BOT, TYPE C, J BOT,<10	EA	025.468148	044.260000
0425 1524	INLETS, DT BOT, TYPE C, J BOT, >10	EA	028.537037	074.133333
0425 1525	INLETS, DT BOT, TYPE C, PARTIAL	EA	024.312592	044.260000
0425 1529	INLETS, DT BOT, TYPE C, MODIFY	EA	022.996363	039.905455
0425 1531	INLETS, DT BOT, TYPE C, MOD, <10	EA	021.956363	039.905455
0425 1532	INLETS, DT BOT, TYPE C, MOD, >10	EA	025.468148	044.260000
0425 1533	INLETS, DT BOT, TYPE C, MOD, J BOT, <10	EA	024.312592	044.260000
0425 1534	INLETS, DT BOT, TYPE C, MOD, J BOT, >10	EA	028.537037	074.133333
0425 1535	INLETS, DT BOT, TYPE C, MODIFIED, PARTIAL	EA	024.312592	044.260000

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0425 1541	INLETS, DT BOT, TYPE D, <10	EA	021.956363	039.905455
0425 1542	INLETS, DT BOT, TYPE D, >10	EA	025.468148	044.260000
0425 1543	INLETS, DT BOT, TYPE D, J BOT, <10	EA	024.312592	044.260000
0425 1544	INLETS, DT BOT, TYPE D, J BOT, >10'	EA	028.537037	074.133333
0425 1545	INLETS, DT BOT, TYPE D, PARTIAL	EA	024.312592	044.260000
0425 1547	INLETS, DT BOT, TYPE D, J BOT, <10 , SPL	EA	024.312592	044.260000
0425 1549	INLETS, DT BOT, TYPE D, MODIFY	EA	022.996363	039.905455
0425 1551	INLETS, DT BOT, TYPE E, <10	EA	022.706666	040.620000
0425 1552	INLETS, DT BOT, TYPE E, >10	EA	020.995555	038.000000
0425 1553	INLETS, DT BOT, TYPE E, J BOT, <10	EA	022.706666	040.620000
0425 1554	INLETS, DT BOT, TYPE E, J BOT, >10	EA	020.995555	057.560000
0425 1555	INLETS, DT BOT, TYPE E, PARTIAL	EA	022.706666	040.620000
0425 1557	INLETS, DT BOT, TYPE E, J BOT, <10 , SPL	EA	022.706666	040.620000
0425 1559	INLETS, DT BOT, TYPE E, MODIFY	EA	020.995555	038.000000
0425 1561	INLETS, DT BOT, TYPE F, <10	EA	022.706666	040.620000
0425 1562	INLETS, DT BOT, TYPE F, >10'	EA	020.995555	038.000000
0425 1563	INLETS, DT BOT, TYPE F, J BOT, <10	EA	022.706666	040.620000
0425 1564	INLETS, DT BOT, TYPE F, J BOT, >10	EA	020.995555	057.560000
0425 1565	INLETS, DT BOT, TYPE F, PARTIAL	EA	022.706666	040.620000
0425 1567	INLETS, DT BOT, TYPE F, J BOT, <10' SPL	EA	022.706666	040.620000
0425 1568	INLETS, DT BOT, TYPE F, J BOT, >10 SPECIAL	EA	020.995555	057.560000
0425 1569	INLETS, DT BOT, TYPE F, MODIFY	EA	022.706666	040.620000
0425 1571	INLETS, DT BOT, TYPE G, <10	EA	019.955555	038.000000
0425 1572	INLETS, DT BOT, TYPE G, >10	EA	020.995555	040.620000
0425 1573	INLETS, DT BOT, TYPE G, J BOT, <10	EA	022.706666	040.620000
0425 1574	INLETS, DT BOT, TYPE G, J BOT, >10	EA	020.995555	057.560000
0425 1575	INLETS, DT BOT, TYPE G, PARTIAL	EA	022.706666	040.620000
0425 1577	INLETS, DT BOT, TYPE G, J BOT, <10 , SPL	EA	022.706666	040.620000
0425 1578	INLETS, DT BOT, TYPE G, J BOT, >10 , SPL	EA	020.995555	057.560000
0425 1579	INLETS, DT BOT, TYPE G, MODIFY	EA	020.995555	038.000000
0425 1581	INLETS, DT BOT, TYPE H, <10	EA	019.955555	038.000000
0425 1582	INLETS, DT BOT, TYPE H, >10	EA	023.746666	040.620000
0425 1583	INLETS, DT BOT, TYPE H, J BOT, <10	EA	019.955555	038.000000
0425 1584	INLETS, DT BOT, TYPE H, J BOTTOM >10'	EA	019.955555	038.000000
0425 1585	INLETS, DT BOT, TYPE H, PARTIAL	EA	023.746666	040.620000
0425 1587	INLETS, DT BOT, TYPE H, J BOT,<10 ,SPL	EA	019.955555	038.000000
0425 1589	INLETS, DT BOT, TYPE H, MODIFY	EA	023.746666	040.620000

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0425 1601	INLETS, DT BOT, TYPE J, <10	EA	019.955555	038.000000
0425 1602	INLETS, DT BOT, TYPE J, >10	EA	020.995555	038.000000
0425 1603	INLETS, DT BOT, TYPE J, J BOT, <10	EA	022.706666	040.620000
0425 1604	INLETS, DT BOT, TYPE J, J BOT, >10	EA	020.995555	057.560000
0425 1605	INLETS, DT BOT, TYPE J, PARTIAL	EA	023.746666	040.620000
0425 1609	INLETS, DT BOT, TYPE J, MODIFY	EA	023.746666	040.620000
0425 1611	INLETS, DT BOT, TYPE K, <10	EA	022.706666	040.620000
0425 1617	INLETS, DT BOT, TYPE K, J BOT, <10 SPL	EA	019.955555	038.000000
0425 1619	INLETS, DT BOT, TYPE K, J BOT, MODIFY	EA	023.746666	040.620000
0425 1701	INLETS, GUTTER, TYPE S, <10	EA	024.706666	032.760000
0425 1702	INLETS, GUTTER, TYPE S, >10	EA	039.010101	049.636364
0425 1703	INLETS, GUTTER, TYPE S, J BOT, <10	EA	024.706666	032.760000
0425 1704	INLETS, GUTTER, TYPE S, J BOT, >10	EA	039.010101	079.272727
0425 1705	INLETS, GUTTER, TYPE S, PARTIAL	EA	024.706666	032.760000
0425 1707	INLETS, GUTTER, TYPE S, J BOT, <10 , SPL	EA	024.706666	032.760000
0425 1708	INLETS, GUTTER, TYPE S, J BOT, >10 , SPL	EA	039.010101	079.272727
0425 1711	INLETS, GUTTER, TYPE V, <10	EA	024.706666	032.760000
0425 1712	INLETS, GUTTER, TYPE V, >10	EA	039.010101	049.636364
0425 1713	INLETS, GUTTER, TYPE V, J BOT, <10	EA	024.706666	032.760000
0425 1714	INLETS, GUTTER, TYPE V, J BOT, >10	EA	039.010101	079.272727
0425 1715	INLETS, GUTTER, TYPE V, PARTIAL	EA	024.706666	032.760000
0425 1719	INLETS, GUTTER, TYPE V, MODIFY	EA	024.706666	032.760000
0425 1725	INLETS, GUTTER, TYPE S MOD, PARTIAL	EA	024.706666	032.760000
0425 1781	INLETS, MED BARRIER, TYPE 1, J BOT, =10'	EA	024.706666	032.760000
0425 1782	INLETS, MED BARRIER, TYPE 1, J BOT, >10'	EA	024.706666	032.760000
0425 1783	INLETS, MED BARRIER, TYPE 1, J BOT, <10'	EA	024.706666	032.760000
0425 1785	INLETS, MED BARRIER, TYPE 1, PARTIAL	EA	024.706666	032.760000
0425 1791	INLETS, MED BARRIER, TYPE 2, J BOT, =10'	EA	024.706666	032.760000
0425 1792	INLETS, MED BARRIER, TYPE 2, >10'	EA	039.010101	079.272727
0425 1793	INLETS, MED BARRIER, TYPE 2, J BOT, <10'	EA	037.434344	049.636364
0425 1795	INLETS, MED BARRIER, TYPE 2, PARTIAL	EA	024.706666	032.760000
0425 1799	INLETS, MED BARRIER, TYPE 2, MODIFY	EA	024.706666	032.760000
0425 1801	INLETS, MED BARRIER, TYPE 1, <10	EA	024.706666	032.760000
0425 1802	INLETS, MED BARRIER, TYPE 1, >10	EA	039.010101	049.636364
0425 1803	INLETS, MED BARRIER, TYPE 1, J BOT, <10	EA	024.706666	032.760000
0425 1804	INLETS, MED BARRIER, TYPE 1, J BOT, >10	EA	039.010101	079.272727
0425 1805	INLETS, MED BARRIER, TYPE 1, PARTIAL	EA	024.706666	032.760000

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0425 1807	INLETS, MED BARRIER, TYPE 1, J BOT, <10 SPECIAL	EA	024.706666	032.760000
0425 1809	INLETS, MED BARRIER, TYPE 1, J BOT, MODIFY	EA	024.706646	032.760000
0425 1811	INLETS, MED BARRIER, TYPE 2, <10	EA	024.706666	032.760000
0425 1813	INLETS, MED BARRIER, TYPE 2, J BOT, <10	EA	037.434344	049.636364
0425 1814	INLETS, MED BARRIER, TYPE 2, J BOT, >10	EA	039.010101	079.272727
0425 1815	INLETS, MED BARRIER, TYPE 2, PARTIAL	EA	024.706666	032.760000
0425 1833	INLETS, MED BARRIER, TYPE 2, J BOT, <10, SPECIAL	EA	024.706666	032.760000
0425 1841	INLETS, MED BARRIER, TYPE 3, <10	EA	024.706666	032.760000
0425 1842	INLETS, MED BARRIER, TYPE 3, >10	EA	039.010101	049.636364
0425 1843	INLETS, MED BARRIER, TYPE 3, J BOT, <10	EA	024.706666	032.760000
0425 1844	INLETS, MED BARRIER, TYPE 3, J BOT, >10	EA	039.010101	079.272727
0425 1845	INLETS, MED BARRIER, TYPE 3, PARTIAL	EA	024.706666	032.760000
0425 1847	INLETS, MED BARRIER, TYPE 3, J BOT <10, SPECIAL	EA	024.706666	032.760000
0425 1848	INLETS, MED BARRIER, TYPE 3, J BOT,>10, SPECIAL	EA	039.010101	079.272727
0425 1851	INLETS, MED BARRIER, TYPE 4, <10	EA	024.706666	032.760000
0425 1852	INLETS, MED BARRIER, TYPE 4, >10	EA	039.010101	049.636364
0425 1853	INLETS, MED BARRIER, TYPE 4, J BOT, <10	EA	024.706666	032.760000
0425 1854	INLETS, MED BARRIER, TYPE 4, J BOT, >10	EA	039.010101	079.272727
0425 1855	INLETS, MED BARRIER, TYPE 4, PARTIAL	EA	024.706666	032.760000
0425 1857	INLETS, MED BARRIER, TYPE 4, J BOT, <10, SPECIAL	EA	024.706666	032.760000
0425 1859	INLETS, MED BARRIER, TYPE 4, MODIFY	EA	024.706666	032.760000
0425 1861	INLETS, MED BARRIER, TYPE 5, <10	EA	024.706666	032.760000
0425 1862	INLETS, MED BARRIER, TYPE 5, >10	EA	039.010101	049.636364
0425 1863	INLETS, MED BARRIER, TYPE 5, J BOT, <10	EA	024.706666	032.760000
0425 1864	INLETS, MED BARRIER, TYPE 5, J BOT, >10	EA	039.010101	079.272727
0425 1865	INLETS, MED BARRIER, TYPE 5, PARTIAL	EA	024.706666	032.760000
0425 1869	INLETS, MED BARRIER, TYPE 5, MODIFY	EA	024.706666	032.760000
0425 1881	INLETS, BARRIER WALL, RIG, C&G, <10	EA	024.706666	032.760000
0425 1882	INLETS, BARRIER WALL, RIG, C&G, >10	EA	039.010101	049.636364
0425 1883	INLETS, BARRIER WALL, RIG, C&G, J BOT,<10	EA	024.706666	032.760000
0425 1884	INLETS, BARRIER WALL, RIG, C&G, J BOT >10	EA	039.010101	079.272727
0425 1885	INLETS, BARRIER WALL, RIG, C&G, PARTIAL	EA	024.706666	032.760000
0425 1887	INLETS, BARRIER WALL, RIG, C&G, J BOT,<10,SPECIAL	EA	024.706666	032.760000
0425 1889	INLETS, BARRIER WALL, RIG, C&G, MODIFY	EA	024.706666	032.760000
0425 1891	INLETS, BARRIER WALL, <10	EA	024.706666	032.760000
0425 1892	INLETS, BARRIER WALL, >10	EA	039.010101	049.636364
0425 1893	INLETS, BARRIER WALL, J BOT, <10	EA	024.706666	032.760000

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0425 1894	INLETS, BARRIER WALL, J BOT, >10	EA	039.010101	079.272727
0425 1895	INLETS, BARRIER WALL, PARTIAL	EA	024.706666	032.760000
0425 1898	INLETS, BARRIER WALL, J BOT, >10 , SPL	EA	039.010101	079.272727
0425 1899	INLETS, BARRIER WALL, MODIFY	EA	024.706666	032.760000
0425 1901	INLETS, SPECIAL, <10	EA	024.706666	032.760000
0425 1902	INLETS, SPECIAL, >10	EA	039.010101	049.636364
0425 1903	INLETS, SPECIAL, J BOTTOM, <10	EA	024.706666	032.760000
0425 1904	INLETS, SPECIAL, J BOTTOM, >10	EA	039.010101	079.272727
0425 1905	INLETS, SPECIAL, PARTIAL	EA	024.706666	032.760000
0425 1909	INLETS, SPECIAL, MODIFY	EA	024.706666	032.760000
0425 1910	INLETS, CLOSED FLUME, N/A	EA	024.706666	032.760000
0425 1921	INLETS, ADJACENT BARRIER, <=10'	EA	024.706666	032.760000
0425 1922	INLETS, ADJACENT BARRIER, >10'	EA	039.010101	049.636364
0425 1923	INLETS, ADJACENT BARRIER, J BOTTOM, <10'	EA	024.706666	032.760000
0425 1924	INLETS, ADJACENT BARRIER, J BOTTOM, >10'	EA	039.010101	079.272727
0425 1925	INLETS, ADJACENT BARRIER, PARTIAL	EA	024.706666	032.760000
0425 2 41	MANHOLES, P-7, <10	EA	024.706666	032.760000
0425 2 42	MANHOLES, P-7, >10	EA	039.010101	049.636364
0425 2 43	MANHOLES, P-7, PARTIAL	EA	024.706666	032.760000
0425 2 61	MANHOLES, P-8, <10	EA	024.706666	032.760000
0425 2 62	MANHOLES, P-8, >10	EA	039.010101	049.636364
0425 2 63	MANHOLES, P-8, PARTIAL	EA	024.706666	032.760000
0425 2 71	MANHOLES, J-7, <10	EA	037.434344	049.636364
0425 2 72	MANHOLES, J-7, >10	EA	039.010101	079.272727
0425 2 73	MANHOLES, J-7, PARTIAL	EA	024.706666	032.760000
0425 2 91	MANHOLES, J-8, <10'	EA	037.434344	049.636364
0425 2 92	MANHOLES, J-8, >10	EA	025.746666	052.320000
0425 2 93	MANHOLES, J-8, PARTIAL	EA	024.706666	032.760000
0425 2101	MANHOLES, SPECIAL, <10'	EA	037.434344	049.636364
0425 2102	MANHOLES, SPECIAL, >10	EA	025.746666	032.760000
0425 2103	MANHOLES, SPECIAL, PARTIAL	EA	024.706666	032.760000
0425 2110	MANHOLES, REPAIR	EA	024.706666	032.760000
0425 3 41	JUNCTION BOX, DRAINAGE, P-7, <10	EA	037.434344	049.636364
0425 3 42	JUNCTION BOX, P-7, >10	EA	025.746666	032.760000
0425 3 43	JUNCTION BOX, DRAINAGE, P-7, PARTIAL	EA	024.706666	032.760000
0425 3 50	JUNCTION BOX, REPAIR	EA	024.706666	032.760000
0425 3 61	JUNCTION BOX, J-7. <10	EA	037.434344	049.636364

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0425 3 62	JUNCTION BOX, J-7, >10	EA	039.010101	079.272727
0425 3 63	JUNCTION BOX, DRAINAGE, J-7, PARTIAL	EA	024.706666	032.760000
0425 3 81	JUNCTION BOX, DRAINAGE, SPECIAL, < 10	EA	037.434344	049.636364
0425 3 82	JUNCTION BOX, DRAINAGE, SPECIAL, > 10	EA	025.746666	032.760000
0425 3 83	JUNCTION BOX, DRAINAGE, SPECIAL, PARTIAL	EA	024.706666	032.760000
0425 3 91	JUNCTION BOX, DRAINAGE, UTILITY, <10	EA	037.434344	049.636364
0425 3 92	JUNCTION BOX, DRAINAGE, UTILITY, >10	EA	025.746666	032.760000
0430173112	PIPE CULV, OPT MATL, ROUND, 12" GD	LF	000.333333	001.170000
0430173115	PIPE CULV, OPT MATL, ROUND, 15" GD	LF	000.370889	001.833300
0430173118	PIPE CULV, OPT MATL, ROUND, 18" GD	LF	000.370889	001.833300
0430173124	PIPE CULV, OPT MATL, ROUND, 24" GD	LF	000.370889	001.833300
0430173130	PIPE CULV, OPT MATL, ROUND, 30" GD	LF	000.396815	001.965929
0430173136	PIPE CULV, OPT MATL, ROUND, 36" GD	LF	000.396815	001.965929
0430173142	PIPE CULV, OPT MATL, ROUND, 42" GD	LF	000.421815	002.220373
0430173148	PIPE CULV, OPT MATL, ROUND, 48" GD	LF	000.421815	002.220373
0430173218	PIPE CULV, OPT MATL, OTHER/ELLIPTICAL,18",GD	LF	000.333333	001.170000
0430174112	PIPE CULV, OPT MATL, ROUND, 12" SD	LF	000.370889	001.833300
0430174115	PIPE CULV, OPT MATL, ROUND, 15" SD	LF	000.370889	001.833300
0430174118	PIPE CULV, OPT MATL, ROUND, 18" SD	LF	000.370889	001.833300
0430174124	PIPE CULV, OPT MATL, ROUND, 24" SD	LF	000.370889	001.833300
0430174130	PIPE CULV, OPT MATL, ROUND, 30" SD	LF	000.396815	001.965929
0430174136	PIPE CULV, OPT MATL, ROUND, 36" SD	LF	000.396815	001.965929
0430174142	PIPE CULV, OPT MATL, ROUND, 42" SD	LF	000.421815	002.220373
0430174148	PIPE CULV, OPT MATL, ROUND, 48" SD	LF	000.421815	002.220373
0430174154	PIPE CULV, OPT MATL, ROUND, 54" SD	LF	000.503032	002.672014
0430174160	PIPE CULV, OPT MATL, ROUND, 60" SD	LF	000.503032	002.672014
0430174215	PIPE CULV, OPT MATL, OTHER, ELLIP/ARCH, 15" SD	LF	000.370889	001.833300
0430174218	PIPE CULV, OPT MATL, OTHER, ELLIP/ARCH, 18" SD	LF	000.370889	001.833300
0430174224	PIPE CULV, OPT MATL, OTHER, ELLIP/ARCH, 24" SD	LF	000.370889	001.833300
0430174230	PIPE CULV, OPT MATL, OTHER, ELLIP/ARCH, 30" SD	LF	000.396815	001.965929
0430174236	PIPE CULV, OPT MATL, OTHER, ELLIP/ARCH, 36" SD	LF	000.396815	001.965929
0430174242	PIPE CULV, OPT MATL, OTHER, ELLIP/OTHER, 42" SD	LF	000.421815	002.220373
0430174248	PIPE CULV, OPT MATL, OTHER, ELLIP/ARCH, 48" SD	LF	000.421815	002.220373
0430175112	PIPE CULV, OPT MATL, ROUND, 12" SD/CD	LF	000.370889	001.833300
0430175115	PIPE CULV, OPT MATL, ROUND, 15" SD/CD	LF	000.370889	001.833300
0430175118	PIPE CULV, OPT MATL, ROUND, 18" SD/CD	LF	000.370889	001.833300
0430175124	PIPE CULV, OPT MATL, ROUND, 24" SD/CD	LF	000.370889	001.833300

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0430175130	PIPE CULV, OPT MATL, ROUND, 30" SD/CD	LF	000.396815	001.965929
0430175136	PIPE CULV, OPT MATL, ROUND, 36" SD/CD	LF	000.396815	001.965929
0430175140	PIPE CULV, OPT MATL, ROUND, 40" SD/CD	LF	000.421815	002.220373
0430175142	PIPE CULV, OPT MATL, ROUND, 42" SD/CD	LF	000.421815	002.220373
0430175148	PIPE CULV, OPT MATL, ROUND, 48" SD/CD	LF	000.457348	002.417966
0430175154	PIPE CULV, OPT MATL, ROUND, 54" SD/CD	LF	000.503032	002.672014
0430175160	PIPE CULV, OPT MATL, ROUND, 60" SD/CD	LF	000.563945	003.010744
0430175166	PIPE CULV, OPT MATL, ROUND, 66" SD/CD	LF	000.481445	003.934910
0430175172	PIPE CULV, OPT MATL, ROUND, 72" SD/CD	LF	000.481445	003.934910
0430175178	PIPE CULV, OPT MATL, ROUND, 78" SD/CD	LF	000.481445	003.934910
0430175184	PIPE CULV, OPT MATL, ROUND, 84" SD/CD	LF	000.481445	003.934910
0430175196	PIPE CULV, OPT MATL, ROUND, 96" SD/CD	LF	000.481445	003.934910
0430175199	PIPE CULV, OPT MATL, ROUND, 99" OR GREATER SD/CD	LF	000.481445	003.934910
0430175215	PIPE CULV, OPT MATL, OTHR-ELLIPT/ARCH,15" SD/CD	LF	000.370889	001.833300
0430175218	PIPE CULV, OPT MATL, OTHR-ELLIPT/ARCH,18" SD/CD	LF	000.370889	001.833300
0430175224	PIPE CULV, OPT MATL, OTHR-ELLIPT/ARCH,24" SD/CD	LF	000.370889	001.833300
0430175230	PIPE CULV, OPT MATL, OTHR-ELLIPT/ARCH,30" SD/CD	LF	000.396815	001.965929
0430175236	PIPE CULV, OPT MATL, OTHR-ELLIPT/ARCH,36" SD/CD	LF	000.396815	001.965929
0430175242	PIPE CULV, OPT MATL, OTHR-ELLIPT/ARCH,42" SD/CD	LF	000.421815	002.220373
0430175248	PIPE CULV, OPT MATL, OTHR-ELLIPT/ARCH,48" SD/CD	LF	000.457348	002.417966
0430175254	PIPE CULV, OPT MATL, OTHR-ELLIPT/ARCH,54" SD/CD	LF	000.503032	002.672014
0430175260	PIPE CULV, OPT MATL, OTHR-ELLIPT/ARCH,60" SD/CD	LF	000.563945	003.010744
0430175272	PIPE CULV, OPT MATL, OTHR-ELLIPT/ARCH,72" SD/CD	LF	000.481445	003.934910
0430175299	PIPE CULV, OPT MATL, OTHR-ELLIPT/ARCH,99" SD/CD	LF	000.481445	003.934910
0430610229	U-ENDWALL, STD 261, 1:3 SLOPE, 24"	LF	000.481445	003.934910
0430610325	U-ENDWALL, STD 261, 1:2 SLOPE, 18"	LF	000.481445	003.934910
0430610329	U-ENDWALL, STD 261, 1:2 SLOPE, 24"	LF	000.481445	003.934910
0430611023	U-ENDWALL, W BAFFLES, STD 261, 1:6 SLOPE, 15"	LF	000.481445	003.934910
0430611223	U-ENDWALL W BAFFLES, STD 261,1:3 SLOPE, 15"	LF	000.481445	003.934910
0430611333	U-ENDWALL W BAFFLES/GRATES,STD 261,SLOPE 1:2 30"	LF	000.481445	003.934910
0430612033	U-ENDWALL W GRATES, STD 261, 1:6 SLOPE, 30"	LF	000.481445	003.934910
0430612329	U-ENDWALL W GRATES, STD 261, 1:2 SLOPE, 24"	LF	000.481445	003.934910
0430612333	U-ENDWALL W GRTAES, STD 261. 1:2 SLOPE, 30"	LF	000.481445	003.934910
0430613229	U-ENDWALL W BAFFLES/GRATE,STD 261,1:3 SLOPE, 24"	LF	000.481445	003.934910
0430613333	U-ENDWALL W BAFFLES/GRATE,STD 261,1:2 SLOPE, 30"	LF	000.481445	003.934910
0430885 12	MANATEE GATE FOR 12" PIPE	EA	000.481445	003.934910
0430885 18	MANATEE GATE FOR 18" PIPE	EA	000.481445	003.934910

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0430885 24	MANATEE GATE FOR 24" PIPE	EA	000.481445	003.934310
0430885 30	MANATEE GATE FOR 30" PIPE	EA	000.481445	003.934310
0430885 36	MANATEE GATE FOR 36" PIPE	EA	000.481445	003.934910
0430885 42	MANATEE GATE FOR 42" PIPE	EA	000.481445	003.934910
0430885 48	MANATEE GATE FOR 48" PIPE	EA	000.481445	003.934910
0430885 60	MANATEE GATE FOR 60" OR GREATER PIPE	EA	000.481445	003.934910
0430886 24	MANATEE GRATE FOR 24" PIPE, UNHINGED	EA	000.481445	003.934910
0430886 36	MANATEE GRATE FOR 36", UNHINGED	EA	000.481445	003.934910
0430886 60	MANATEE GRATE FOR 60" OR GREATER PIPE, UNHINGED	EA	000.481445	003.934910
0444 74 1	DEEP WELL INJECTION BOX, STRUCTURE WITH NO OUTFLOW	EA	25.746666	32.7600000
0444 74 2	DEEP WELL INJECTION BOX, STRUCTURE WITH OUTFLOW	EA	25.746666	32.7600000
0450 1 1	PREST BEAMS, TYPE II	LF	000.142024	000.254357
0450 1 2	PREST BEAMS, TYPE III	LF	000.106518	000.190768
0450 1 3	PREST BEAMS, TYPE IV	LF	000.122462	000.286590
0450 1 4	PREST BEAMS, TYPE V	LF	000.134752	000.728097
0450 1 5	PREST BEAMS, TYPE VI	LF	000.097255	000.533159
0450 1 7	PREST BEAMS, SPECIAL	LF	000.134752	000.728097
0450 1 72	PREST BEAMS, BULB T - 72	LF	000.086033	000.471641
0450 1 78	PREST BEAMS, BULB T - 78	LF	000.082848	000.454175
0450 1201	PREST BEAMS, TYPE II, MODIFIED	LF	000.142024	000.254357
0450 1202	PREST BEAMS, TYPE III, MODIFIED	LF	000.106518	000.190768
0450 1203	PREST BEAMS, TYPE IV MODIFIED	LF	000.122462	000.286590
0450 1250	PREST BEAMS, INVERTED T 20	LF	000.099819	000.176187
0450 1251	PREST BEAMS, INVERTED T MOD FROM FIB, 26.5"	LF	000.099819	000.176187
0450 2 36	PREST BEAMS FL I BEAM, 36"	LF	000.142024	000.254357
0450 2 45	PREST BEAMS FL I BEAM, 45"	LF	000.106518	000.190768
0450 2 54	PREST BEAMS FL I BEAM, 54"	LF	000.122462	000.286659
0450 2 63	PREST BEAMS FL I BEAM, 63"	LF	000.134752	000.728097
0450 2 72	PREST BEAMS FL I BEAM, 72"	LF	000.097255	000.533159
0450 2 78	PREST BEAMS FL I BEAM, 78"	LF	000.134752	000.728097
0450 2 84	PREST BEAMS FL I BEAM, 84"	LF	000.134752	000.728097
0450 2178	PREST BEAMS FL I BEAM, 78" MOD W POST TENSIONING	LF	000.134752	000.728097
0450 3 11	PRESTRESSED SLAB UNITS, 48" X 12"	LF	000.159776	000.286149
0450 3 15	PRESTRESSED SLAB UNITS, 48" X 15"	LF	000.159776	000.286149
0450 3 21	PRESTRESSED SLAB UNITS, 60" X 12"	LF	000.159776	000.286149
0450 3 22	PRESTRESSED SLAB UNITS, 60" X 16"	LF	000.159776	000.286149
0450 3 25	PRESTRESSED SLAB UNITS, 60" X 15"	LF	000.159776	000.286149

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0450 3 33	PRESTRESSED SLAB UNITS, 96" X 10"	LF	000.159776	000.286149
0450 3 41	PRESTRESSED SLAB UNITS, 72" X 12"	LF	000.159776	000.286149
0450 3 62	PRESTRESSED SLAB UNITS, 54" X 16"	LF	000.159776	000.286149
0450 3 72	PRESTRESSED SLAB UNITS, 57" X 16"	LF	000.159776	000.286149
0450 3 91	PRESTRESSED SLAB UNITS, VAR WIDTH 30-47" THK 12"	LF	000.159776	000.286149
0450 3 95	PRESTRESSED SLAB UNITS, VAR WIDTH 30-47" THK 15"	LF	000.159776	000.286149
0450 4 1	PREST BEAM- FL U-BEAM, 48	LF	000.104528	000.560663
0450 4 2	PREST BEAM- FL U-BEAM, 54	LF	000.104528	000.560663
0450 4 3	PREST BEAM- FL U-BEAM, 63	LF	000.076504	000.412845
0450 4 4	PREST BEAM- FL U-BEAM, 72	LF	000.076504	000.412845
0450 4 15	PREST BEAM- FL U-BEAM, U90 CURVED PRESCAST SPLICED, U-GIRDER	LF	000.076504	000.412845
0450 7 6	CURVED PRECAST SPLICED U-GIRDER, U90-4	LF	000.076504	000.412845
0450 8 11	PRESTRESSED BEAM: FLORIDA SLAB BEAM, BEAM DEPTH 12", WIDTH 48-51"	LF	000.159776	000.286149
0450 8 12	PRESTRESSED BEAM: FLORIDA SLAB BEAM, BEAM DEPTH 12", WIDTH 52-54"	LF	000.159776	000.286149
0450 8 13	PRESTRESSED BEAM: FLORIDA SLAB BEAM, BEAM DEPTH 12", WIDTH 55-57"	LF	000.159776	000.286149
0450 8 14	PRESTRESSED BEAM: FLORIDA SLAB BEAM, BEAM DEPTH 12", WIDTH 58-60"	LF	000.159776	000.286149
0450 8 21	PRESTRESSED BEAM: FLORIDA SLAB BEAM, BEAM DEPTH 15", WIDTH 48-51"	LF	000.159776	000.286149
0450 8 23	PRESTRESSED BEAM: FLORIDA SLAB BEAM, BEAM DEPTH 15", WIDTH 55-57"	LF	000.159776	000.286149
0450 8 24	PRESTRESSED BEAM: FLORIDA SLAB BEAM, BEAM DEPTH 15", WIDTH 58-60"	LF	000.159776	000.286149
0450 8 31	PRESTRESSED BEAM: FLORIDA SLAB BEAM, BEAM DEPTH 18", WIDTH 48-51"	LF	000.159776	000.286149
0450 8 32	PRESTRESSED BEAM: FLORIDA SLAB BEAM, BEAM DEPTH 18", WIDTH 52-54"	LF	000.159776	000.286149
0450 8 33	PRESTRESSED BEAM: FLORIDA SLAB BEAM, BEAM DEPTH 18", WIDTH 55-57"	LF	000.159776	000.286149
0455 14 2	CONC SHEET PILING, 8 X30	LF	000.315640	000.578740
0455 14 3	CONC SHEET PILING, 10 X30	LF	000.315640	000.578740
0455 14 4	CONC SHEET PILING, 12 X30	LF	000.279940	000.640250
0455 14 5	CONC SHEET PILING, SPECIAL	LF	000.315640	000.578740
0455 14 23	CONCRETE SHEET PILING, CFRP/GFRP 10" X 30" w/FRP STRAND & REINFORCING	LF	000.279940	000.640250
0455 14 24	CONCRETE SHEET PILING, 12" X 30" WITH FRP STRAND AND REINFORCING	LF	000.279940	000.640250
0455 34 1	PRESTRESSED CONCRETE PILING, 12" SQ	LF	000.093269	000.211380
0455 34 2	PRESTRESSED CONCRETE PILING, 14" SQ	LF	000.093269	000.211380
0455 34 3	PRESTRESSED CONCRETE PILING, 18" SQ	LF	000.164422	000.560677
0455 34 4	PRESTRESSED CONCRETE PILING, 20" SQ	LF	000.164422	000.560677
0455 34 5	PRESTRESSED CONCRETE PILING, 24" SQ	LF	000.162488	000.573257
0455 34 6	PRESTRESSED CONCRETE PILING, 30" SQ	LF	000.201175	000.883192
0455 34 7	PRESTRESSED CONCRETE PILING, 36" SQ	LF	000.201175	000.883192
0455 34 8	CONCRETE PILING PRESTRESSED, SPECIAL	LF	000.223528	000.846033
0455 34 23	PRESTRESSED CONCRETE PILING, 18" SQ W/FRP STRAND AND REINFORCING	LF	000.164422	000.560677

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0455 34 25	PRESTRESSED CONCRETE PILING, 24" SQ W/FRP OR STAINLESS STEEL, STRAND AND REINFORCING	LF	000.164422	000.560677
0455 34 103	PRESTRESSED CONCRETE PILING, INCLUDES 100% DYNAMIC TESTING, INTERNAL GAUGES, 18" SQ	LF	000.164422	000.560677
0455 34 105	PRESTRESSED CONCRETE PILING, INCLUDES 100% DYNAMIC TESTING, INTERNAL GAUGES, 24" SQ	LF	000.164422	000.560677
0455 34 106	PRESTRESSED CONCRETE PILING, INCLUDES 100% DYNAMIC TESTING, INTERNAL GAUGES, 30" SQ	LF	000.201175	000.883192
0455 34 107	PRESTRESSED CONCRETE PILING, INCLUDES 100% DYNAMIC TESTING, INTERNAL GAUGES, 36" SQ	LF	000.201175	000.883192
0455 34 120	PRESTRESSED CONCRETE PILING, INCLUDES 100% DYNAMIC TESTING, INTERNAL GAUGES, 18" DIAMETER	LF	000.164422	000.560677
0455 34 121	PRESTRESSED CONCRETE PILING, INCLUDES 100% DYNAMIC TESTING, INTERNAL GAUGES, 20" DIAMETER	LF	000.164422	000.560677
0455 34 125	PRESTRESSED CONCRETE PILING, INCLUDES 100% DYNAMIC TESTING, INTERNAL GAUGES, 24" SQ W/FRP OR STAINLESS STEEL STRAND AND REINFORCING	LF	000.164422	000.560677
0455 34 203	PRESTRESSED CONCRETE PILING, INCLUDES 100% DYNAMIC TESTING, EXTERNAL GAUGES, 18" SQ	LF	000.164422	000.560677
0455 34 205	PRESTRESSED CONCRETE PILING, INCLUDES 100% DYNAMIC TESTING, EXTERNAL GAUGES, 24" SQ	LF	000.164422	000.560677
0455 34 206	PRESTRESSED CONCRETE PILING, INCLUDES 100% DYNAMIC TESTING, EXTERNAL GAUGES, 30" SQ	LF	000.201175	000.883192
0455 34 207	PRESTRESSED CONCRETE PILING, INCLUDES 100% DYNAMIC TESTING, EXTERNAL GAUGES, 36" SQ	LF	000.201175	000.883192
0455 35 1	STEEL PILING, HP 8 X 36	LF	000.092850	000.211725
0455 35 3	STEEL PILING, HP 10 X 42	LF	000.092850	000.211725
0455 35 4	STEEL PILING, HP 12 X 53	LF	000.092850	000.211725
0455 35 5	STEEL PILING, HP 14 X 73	LF	000.092850	000.211725
0455 35 6	STEEL PILING, HP 14 X 89	LF	000.092850	000.211725
0455 35 7	STEEL PILING, HP 14 X 102	LF	000.092850	000.211725
0455 35 8	STEEL PILING, HP 14 X 117	LF	000.092850	000.211725
0455 35 9	STEEL PILING, SPECIAL	LF	000.092850	000.211725
0455 35 10	STEEL PILING, HP 16 X 101	LF	000.092850	000.211725
0455 35 11	STEEL PILING, HP 12 X 74	LF	000.092850	000.211725
0455 35 12	STEEL PILING, HP 16 X 88	LF	000.092850	000.211725
0455 35 13	STEEL PILING, HP 16 X 121	LF	000.092850	000.211725
0455 35 20	STEEL PILING, 18" DIA. PIPE	LF	000.143697	000.391735

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0455 35 21	STEEL PILING, 20 DIA. PIPE	LF	000.143697	000.391735
0455 35 22	STEEL PILING, 24 DIA. PIPE	LF	000.143697	000.391735
0455 35 23	STEEL PILING, 30" DIA. PIPE	LF	000.143697	000.391735
0455 88 1	DRILLED SHAFT, 24" DIA	LF	000.835678	003.290017
0455 88 2	DRILLED SHAFT, 30" DIA	LF	000.835678	003.290017
0455 88 3	DRILLED SHAFT, 36" DIA	LF	000.835678	003.290017
0455 88 4	DRILLED SHAFT, 42" DIA	LF	000.835678	003.290017
0455 88 5	DRILLED SHAFT, 48" DIA	LF	001.207133	004.699456
0455 88 6	DRILLED SHAFT, 60" DIA	LF	001.578450	006.108475
0455 88 7	DRILLED SHAFT, 72" DIA	LF	001.857000	006.573750
0455 88 8	DRILLED SHAFT, 54" DIA	LF	001.207133	004.903256
0455 88 9	DRILLED SHAFT, 66" DIA	LF	001.857000	006.573750
0455 88 15	DRILLED SHAFT, 84" DIA	LF	001.857000	006.573750
0455 88 19	DRILLED SHAFT, 90" DIA	LF	001.857000	006.573750
0455 88 20	DRILLED SHAFT, 108" DIA	LF	001.857000	006.573750
0455 88 21	DRILLED SHAFT, 96" DIA	LF	001.857000	006.573750
0455107 1	DRILLED SHAFT CASING, 24" DIA	LF	000.835678	003.290017
0455107 2	DRILLED SHAFT CASING, 30" DIA	LF	000.835678	003.290017
0455107 3	DRILLED SHAFT CASING, 36" DIA	LF	000.835678	003.290017
0455107 4	DRILLED SHAFT CASING, 42" DIA	LF	000.835678	003.290017
0455107 5	DRILLED SHAFT CASING, 48" DIA	LF	000.835678	003.290017
0455107 6	DRILLED SHAFT CASING, 60" DIA	LF	001.857000	006.593750
0455107 7	DRILLED SHAFT CASING, 72" DIA	LF	001.857000	006.593750
0455107 8	DRILLED SHAFT CASING, 54" DIA	LF	001.207133	004.903256
0455107 9	DRILLED SHAFT CASING, 66" DIA	LF	001.857000	006.593750
0455107 18	DRILLED SHAFT CASING, 84" DIA	LF	001.857000	006.593750
0455107 19	DRILLED SHAFT CASING, 90" DIA	LF	001.857000	006.593750
0455107 20	DRILLED SHAFT CASING, 108" DIA	LF	001.857000	006.593750
0455107 21	DRILLED SHAFT CASING, 96" DIA	LF	001.207133	004.903256
0455143 1	TEST PILES - PREST CONCRETE, 12 SQ	LF	000.876917	002.554083
0455143 2	TEST PILES - PREST CONCRETE, 14" SQ	LF	000.876917	002.554083
0455143 3	TEST PILES - PREST CONCRETE, 18" SQ	LF	000.876917	002.554083
0455143 4	TEST PILES - PREST CONCRETE, 20" SQ	LF	000.876917	002.554083
0455143 5	TEST PILES - PREST CONCRETE, 24" SQ	LF	000.657688	002.321260
0455143 6	TEST PILES - PREST CONCRETE, 30" SQ	LF	000.773750	003.395260
0455143 7	TEST PILES - PREST CONCRETE, 36" SQ	LF	000.773750	003.395260
0455143 23	TEST PILES-PRESTRESSED CONCRETE,18" SQ W/ FRP STRAND AND REI,NFORCING	LF	000.876917	002.554083

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0455143 25	TEST PILES-PRESTRESSED CONCRETE, 24" SQ W/ FRP OR STAINLESS ,STEEL STRAND AND REINFORCING	LF	000.876917	002.554083
0455143103	TEST PILES-PREST CONC, 100% DYNAMIC TESTING W INTERNAL GAUGES, 18" SQ	LF	000.876917	002.554083
0455143105	TEST PILES-PREST CONC, 100% DYNAMIC TESTING W INTERNAL GAUGES, 24" SQ	LF	000.657688	002.321260
0455143203	TEST PILES-PREST CONC, 100% DYNAMIC TESTING W EXTERNAL GAUGES, 18" SQ	LF	000.876917	002.554083
0455143205	TEST PILES-PREST CONC, 100% DYNAMIC TESTING W EXTERNAL GAUGES, 24" SQ	LF	000.657688	002.321260
0455144 1	TEST PILES - STEEL, HP 8 X 36	LF	000.522292	001.366844
0455144 2	TEST PILES - STEEL, HP 10 X 36	LF	000.522292	001.366844
0455144 3	TEST PILES - STEEL, HP 10 X 42	LF	000.522292	001.366844
0455144 4	TEST PILES - STEEL, HP 12 X 53	LF	000.522292	001.366844
0455144 5	TEST PILES - STEEL, HP 14 X 73	LF	000.522292	001.366844
0455144 6	TEST PILES - STEEL, HP 14 x 89	LF	000.522292	001.366844
0455144 8	TEST PILES - STEEL, HP 14 x 117	LF	000.522292	001.366844
0455144 9	TEST PILES - STEEL, SPECIAL	LF	000.522292	001.366844
0455144 20	TEST PILES - STEEL, 18" DIA PIPE	LF	000.522292	001.366844
0455144 21	TEST PILES - STEEL, 20" DIA PIPE	LF	000.522292	001.366844
0455144 22	TEST PILES - STEEL, 24" DIA PIPE	LF	000.522292	001.366844
0455144 23	TEST PILES - STEEL, 30" DIA PIPE	LF	000.522292	001.366844
0460 1 1	STRUCT STEEL- REHAB, CARBON	LB	000.005037	000.007530
0460 1 2	STRUCT STEEL (LOW ALLOY)	LB	000.000587	000.003337
0460 1 3	STRUCT STEEL- REHAB, SHOE ASSEMBLIES	LB	000.005037	000.007530
0460 1 5	STRUCT STEEL- REHAB, BASCULE LEAVES	LB	000.011255	000.042510
0460 1 11	STRUCT STEEL- REHAB- SCREWS,BOLTS & WASHERS, ASS	LB	000.012859	000.022986
0460 1 13	STRUCT STEEL- REHAB- BOLT, NUT, WASH & PLT	LB	000.012859	000.022986
0460 1 15	STRUCT STEEL- REHAB, MISC.	LB	000.004474	000.012637
0460 2 1	STRUCT STEEL, CARBON	LS/LB	000.000978	000.003563
0460 2 2	STRUCT STEEL, LOW ALLOY	LS/LB	000.000587	000.003337
0460 2 3	STRUCT STEEL, SHOE ASSEMBLIES	LS/LB	000.005037	000.007530
0460 2 5	STRUCT STEEL, BASCULE LEAVES	LS/LB	000.001286	000.004858
0460 2 6	STRUCT STEEL, BASCULE PIERS	LS/LB	000.007718	000.018744
0460 2 15	STRUCT STEEL, MISCELLANEOUS	LS/LB	000.026073	000.031633
0460 2 20	STRUCT STEEL, NEW/WIDENING, WEATHERING	LS/LB	000.026073	000.031633
0460 6 1	LADDERS & PLATFORMS,NEW	LB	000.045020	000.049160
0460 6 2	LADDERS & PLATFORMS,REHAB	LB	000.045020	000.049160
0460 15	STAINLESS STEEL VERMIN GUARD- FOR MAINT OR REHAB	LB	000.004474	000.012637
0460 94	STRUCTURAL STEEL REPAIR- WELDS	LF	000.026073	000.031633
0460 95	STRUCTURAL STEEL REPAIR	LB	000.026073	000.031633

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0520 1 7	CONCRETE CURB & GUTTER, TYPE E	LF	000.058391	000.038083
0520 1 8	CONCRETE CURB & GUTTER, SPECIAL	LF	000.221595	000.055384
0520 1 10	CONCRETE CURB & GUTTER, TYPE F	LF	000.061611	000.040183
0520 2 1	CONCRETE CURB, TYPE A	LF	000.061628	000.040194
0520 2 2	CONCRETE CURB, TYPE B	LF	000.299932	000.000000
0520 2 4	CONCRETE CURB, TYPE D	LF	000.299932	000.000000
0520 2 8	CONCRETE CURB, TYPE RA	LF	000.299932	000.000000
0520 2 9	CONCRETE CURB, SPECIAL	LF	000.299932	000.000000
0520 3	VALLEY GUTTER- CONCRETE	LF	000.218950	000.047600
0520 5 11	TRAF SEP CONC- TYPE I, 4 WIDE	LF	000.136467	000.031733
0520 5 12	TRAF SEP CONC- TYPE I, 6 WIDE	LF	000.136467	000.047600
0520 5 16	TRAF SEP CONC- TYPE I, 8.5 WIDE	LF	000.272933	000.000000
0520 5 21	TRAF SEP CONC- TYPE II, 4 WIDE	LF	000.136467	000.031733
0520 5 22	TRAF SEP CONC- TYPE II, 6 WIDE	LF	000.136467	000.047600
0520 5 26	TRAF SEP CONC- TYPE II, 8.5 WIDE	LF	000.136467	000.047600
0520 5 41	TRAF SEP CONC- TYPE IV, 4 WIDE	LF	000.136467	000.031733
0520 5 42	TRAF SEP CONC- TYPE IV, 6 WIDE	LF	000.136467	000.047600
0520 5 46	TRAF SEP CONC- TYPE IV, 8.5 WIDE	LF	000.272933	000.000000
0520 5 51	TRAF SEP CONC- TYPE V, 4 WIDE	LF	000.136467	000.031733
0520 5 52	TRAF SEP CONC- TYPE V, 6 WIDE	LF	000.136467	000.047600
0520 6	SHOULDER GUTTER- CONCRETE	LF	000.123800	000.079333
0520 7 1	GRANITE CURB, FURNISH & INSTALL	LF	000.299932	000.000000
0520 7 2	GRANITE CURB, RESET	LF	000.299932	000.000000
0521 1	MEDIAN CONC BARRIER WALL	LF	000.092850	000.083300
0521 1 1	BARRIER WALL CONC, PRECAST	LF	000.061900	000.084533
0521 1 11	MEDIAN CONCRETE BARRIER, 38" HEIGHT	LF	000.061900	000.084533
0521 1 12	MEDIAN CONCRETE BARRIER, SHORT GRADE-SEPARATED	LF	000.061900	000.084533
0521 1 13	MEDIAN CONCRETE BARRIER, TALL GRADE-SEPARATED	LF	000.061900	000.084533
0521 1 14	MEDIAN CONCRETE BARRIER, VARIABLE SECTION WIDTH FOR SIGN OR PIER SHIELDING	LF	000.061900	000.084533
0521 5 1	CONC TRAF RAIL, BRG, 32 F-SHAPE	LF	000.343753	000.156332
0521 5 2	CONC TRAF RAIL, BRG. 42 F-SHAPE	LF	000.682621	000.240725
0521 5 3	CONC TRAF RAIL, BRG. 32 F MED. DBL	LF	000.310657	000.230639
0521 5 4	CONC TRAF RAIL, BRG, 32 VERT FACE	LF	000.343753	000.156332
0521 5 5	CONC TRAF RAIL. BRG, 42 VERT FACE	LF	000.682621	000.240725
0521 5 6	CONC TRAF RAIL. BRG, CORRAL W/CURB	LF	001.269667	000.000000
0521 5 7	CONC TRAF RAIL, BRG, CORRAL W/O CURB	LF	001.269667	000.000000
0521 5 8	CONC TRAF RAIL, BRG, RETRO-VERT FACE	LF	000.446254	000.284828

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0521 5 9	CONC TRAF RAIL, BRG, SPECIAL	LF	000.682621	000.240725
0521 5 10	CONC TRAF RAIL, BRG, REPAIR EXISITING	LF	000.682621	000.240725
0521 5 12	CONC TRAF RAIL, BRG, 36" MEDIAN SINGLE-SLOPE, DOUBLE FACE	EA	000.682621	000.240725
0521 5 13	CONC TRAF RAIL, BRG, 36" SINGLE-SLOPE	LF	000.682621	000.240725
0521 5 14	CONC TRAF RAIL, BRG, 42" SINGLE-SLOPE	LF	000.682621	000.240725
0521 5 20	CONC TRAF RAIL, BRG, F SHAPED W/SND, 8	LF	000.343753	000.156332
0521 5 22	CONC TRAF RAIL, BRG, 8' NOISE WALL	LF	000.343753	000.156332
0521 6 11	CONC PARAPET, PEDESTRIAN/BICYCLE, 27" HEIGHT	LF	000.856800	000.000000
0521 6 12	CONC PARAPET, PEDESTRIAN/BICYCLE, 42" HEIGHT	LF	000.856800	000.000000
0521 6 31	CONC PARAPET, RETAIN WALL MTD W/SW 27" HEIGHT	LF	001.713600	000.000000
0521 7 1	CONC TRAF RAIL BARRIER, RET WALL SYS/SND	LF	001.428000	000.481000
0521 8 1	CONC TRAF RAIL BAR, RET WALL SYS, 32" F SHP	LF	001.238000	000.481000
0521 8 2	CONC TRAF RAIL BAR, RET WALL SYS, 42 F SHP	LF	000.928500	000.360750
0521 8 3	CONC TRAF RAIL BAR, RET WALL SYS, 32 V SHP	LF	001.238000	000.481000
0521 8 4	CONC TRAF RAIL BAR, RET WALL SYS,MTD SS,42"VERT F	LF	001.238000	000.481000
0521 8 6	CONC TRAF RAIL BAR, W JUNC SLAB, CORRAL, WO CURB	LF	001.238000	000.481000
0521 8 7	CONCRETE TRAF RAIL BAR, W/ JUNCTIN SLAB, 36" SINGLE SLOPE	LF	001.238000	000.481000
0521 8 8	CONCRETE BARRIER, W/ JUNCTION SLAB, 42" SINGLE SLOPE	LF	001.238000	000.481000
0521 8 11	CONCRETE TRAF RAIL, W/ JUNCTION SLAB, 8'0" NOISE WALL	LF	001.238000	000.481000
0521 9 1	OPAQUE VISUAL BARRIER, INDEX 521-010 CONCRETE	LF	000.061900	000.084533
0521 72 2	SHLDR CONC BARRIER WALL, BOX CULVERT	LF	001.071000	000.000000
0521 72 3	SHLDR CONC BARRIER WALL, RIGID-SHLDR	LF	000.336850	000.108133
0521 72 4	SHLDR CONC BARRIER WALL, RIGID RETAIN	LF	000.336850	000.108133
0521 72 5	SHLDR CONC BARRIER WALL, RIGID C&G	LF	000.336850	000.108133
0521 72 7	SHLDR CONC BARRIER WALL, RIGID SHLDR	LF	000.336850	000.108133
0521 72 10	SHLDR CONC BARRIER WALL, RIGID SHLDR 42",INDEX 411	LF	000.336850	000.108133
0521 72 11	SHLDR CONC BARRIER WALL, RIGID SHLDR 54",INDEX 411	LF	000.336850	000.108133
0521 72 20	SHLDR CONC BAR WALL, F SHAPE, 8' SND WALL	LF	001.428000	000.641333
0521 72 21	SHLDR CONC BAR WALL, F SHAPE,10 SND WALL	LF	001.428000	000.641333
0521 72 22	SHLDR CONC BAR WALL, F SHAPE,12 SND WALL	LF	001.428000	000.641333
0521 72 23	SHLDR CONC BAR WALL, F SHAPE 14' SND WALL	LF	001.428000	000.641333
0521 72 24	SHLDR CONC BAR WALL, 8' NOISE WALL	LF	001.428000	000.641333
0521 72 27	SHLDR CONC BAR WALL, 14' NOISE WALL	LF	001.428000	000.641333
0521 72 40	SHLDR CONC BAR WALL, 38" OR 44" HEIGHT	LF	001.428000	000.641333
0521 72 41	SHLDR CONC BAR, RETAINING SECTION	LF	001.428000	000.641333
0521 72 42	SHLDR CONC BAR, 38" TRENCH FOOTING SECTION	LF	001.428000	000.641333
0521 72 43	SHLDR CONC BARRIER, CURB AND GUTTER BARRIER	LF	001.428000	000.641333

ITEM	DESCRIPTION	UNIT	GASOLINE FACTOR	DIESEL FACTOR
0521 72 44	SHLDR CONC BAR, 44" PIER PROTECTION BARRIER/CRASH WALL	LF	001.428000	000.641333
0521 72 56	SHLDR CONC BAR, 56" PIER PROTECTION BARRIER/CRASH, WALL	LF	001.428000	000.641333
0521 72 60	SHLDR CONC BAR, 38" WALL SHIELDING BARRIER	LF	001.428000	000.641333
0521 72 61	SHLDR CONC BAR, VARIABLE WIDTH FOR WALL OR SIGN SHIELDING	LF	001.428000	000.641333
0521 73	CONCRETE BARRIER WALL REMOVAL	LF	000.247600	001.448267
0522 1	SIDEWALK CONC, 4 THICK	SY	000.325333	000.000000
0522 2	SIDEWALK CONC, 6 THICK	SY	000.325333	000.000000
0522 3	BUS BAY/BOARDING PAD - CONCRETE	SY	000.325333	000.000000
0522 4	BUS SHELTER PAD - CONCRETE	SY	000.325333	000.000000
0524 1 1	CONCRETE DITCH PAVT, NR, 3	SY	000.433778	000.106889
0524 1 2	CONCRETE DITCH PAVT, NR, 4	SY	000.433778	000.106889
0524 1 3	CONCRETE DITCH PAVT, NR, 5	SY	000.433778	000.106889
0524 1 4	CONCRETE DITCH PAVT, NR, 6	SY	000.433778	000.106889
0524 1 19	CONC DITCH PAVT, 3 , REINFORCED	SY	000.433778	000.106889
0524 1 29	CONC DITCH PAVT, 4 , REINFORCED	SY	000.433778	000.106889
0524 1 49	CONC DITCH PAVT, 6 , REINFORCED	SY	000.433778	000.106889
0524 2 1	CONC SLOPE PAVT, NR, 3"	SY	000.650667	000.000000
0524 2 2	CONC SLOPE PAVT, NR, 4"	SY	000.650667	000.000000
0524 2 4	CONC SLOPE PAVT, NR, 6"	SY	000.650667	000.000000
0524 2 29	CONC SLOPE PAVT, 4", REINFORCED	SY	000.650667	000.000000
0524 2 49	CONC SLOPE PAVT, 6 , REINFORCED	SY	000.650667	000.000000
0570 1 1	PERFORMANCE TURF	SY	000.018570	000.005100
0570 1 2	PERFORMANCE SOD	SY	000.018570	000.005100
0570 1 3	PERFORMANCE TURF, SOD AND SOIL -SHOULDER TREATMENT INDEX 570-010	SY	000.018570	000.005100

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Tanya Cannady, Business Services Director**

SUBJECT/TITLE: **Request to accept the Sebring Airport Authority & Sebring Regional Airport and Industrial Park Community Redevelopment Agency (CRA) Financial Statements and Independent Auditor's Report for Fiscal Year Ending (FYE) September 30, 2021 into record**

STATEMENT OF ISSUE

Sebring Airport Authority and Sebring Regional Airport and Industrial Park Community Redevelopment has submitted their Financial Statements and Independent Auditor's Report for the FYE September 30, 2021.

RECOMMENDED ACTION

Move to accept into the record the Annual Financial Statements and Auditor's Report for FYE September 30, 2021 for Sebring Airport Authority & Sebring Regional Airport and Industrial Park Community Redevelopment Agency.

FISCAL IMPACT

There is no fiscal impact to accepting the Sebring Airport Authority and Sebring Regional Airport and Industrial Park Community Redevelopment Agency's Financial Statements and Auditor's Report into the record.

Attachments: 2021 SAA Audited FS.pdf
2021 SAA CRA Audited FS.pdf

SEBRING AIRPORT AUTHORITY

FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2021



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

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SEBRING AIRPORT AUTHORITY
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Sebring Airport Authority
Sebring, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the Sebring Airport Authority, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Sebring Airport Authority as of September 30, 2021, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 10 and information on other postemployment benefits and defined benefit pensions on pages 44 through 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Sebring Airport Authority's basic financial statements. The schedule of revenue, expenses, and changes in net position – CRA fund is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of state financial assistance as required by Chapter 10.550, *Local Governmental Entity Audits*, Rules of the Auditor General of the State of Florida, is also presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of revenue, expenses, and changes in net position - CRA fund and the schedule of expenditures of state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Board of Directors
Sebring Airport Authority

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2022, on our consideration of the Sebring Airport Authority'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 Sebring Airport Authority'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 Sebring Airport Authority's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Sebring, Florida
February 16, 2022

As management of the Sebring Airport Authority (the Authority), we offer the readers of the Authority's basic financial statements this narrative overview and analysis of the financial activities of the Authority for the year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with the Authority's financial statements.

Financial Highlights

- The assets plus deferred outflows of resources of the Authority exceeded its liabilities plus deferred inflows of resources as of September 30, 2021 by $43,575,344 (net position).
- The Authority's total assets net of depreciation as of September 30, 2021 were $49,318,141.
- The Authority's total operating revenue was $5,110,618 primarily consisting of industrial rentals of $2,316,398 and Fixed Base Operations sales in the amount of $1,699,407.
- The Authority's total operating expenses came to $6,180,134. General operating expense (including insurance, supplies, utilities, repairs and maintenance, taxes) came to $2,055,324. Other primary expenses consisted of $921,389 in personnel costs, $359,489 in contractual and professional services, and $2,421,197 in depreciation. The net operating loss was $1,069,516.
- Total nonoperating revenue, (expenses), and capital grants were $2,352,150 resulting in an increase in net position of $1,282,634.

Overview of Financial Statements

The financial statements included in the annual report are those of a special-purpose government engaged in a business-type activity. The following statements are included:

- Statement of Net Position — reports the Authority's assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position at the end of the fiscal year, and provides information about the nature and amounts of investment of resources and obligations to creditors.
- Statement of Revenue, Expenses, and Changes in Net Position — reports the results of activity over the course of the fiscal year. It details the costs associated with operating the Authority and how those costs were funded. It also provides an explanation of the change in net position from the previous fiscal year-end to the current fiscal year-end.
- Statement of Cash Flows — reports the Authority's cash flows in and out from operating activities, noncapital financing activities, capital and related financing activities, and investing activities. It details the sources of the Authority's cash, what it was used for, and the change in cash over the course of the fiscal year.
- The basic financial statements also include notes that provide required disclosures and other information necessary to gather the full meaning of the material presented in the statements.

Overview of Financial Statements (Continued)

The analysis of net position, revenue, and expenses are detailed and provide a comprehensive portrayal of financial conditions and related trends. The analysis includes all assets and liabilities using the accrual basis of accounting.

Accrual accounting is similar to the accounting used by most private sector companies. Accrual accounting recognizes revenue and expenses when earned regardless of when cash is received or paid.

Our analysis presents the Authority's net position, which can be thought of as the difference between what the Authority owns (assets) and what the Authority owes (liabilities). The net position analysis will allow the reader to measure the health or financial position of the Authority.

Over time, significant changes in the Authority's net position are an indicator of whether its financial health is improving or deteriorating. To fully assess the financial health of any Authority, the reader must also consider other nonfinancial factors such as fluctuations in the local economy, fluctuations in fuel prices, and the physical condition of the Authority's capital assets.

At September 30, 2021, total assets were $49,318,141. Total current assets were $4,540,430. Total noncurrent assets were $44,777,711.

In addition, total liabilities at September 30, 2021 were $5,510,638. Total current liabilities were $1,438,857 and liabilities payable from restricted assets (tenant deposits) and total long-term (noncurrent) liabilities were $4,071,781.

Net Position

The difference between an organization's assets and deferred outflows of resources and its liabilities and deferred inflows of resources equals its net position. The Authority's net position is classified as follows:

Net investment in capital assets — Capital assets, net of accumulated depreciation and reduced by debt attributable to the acquisition of those assets.

Restricted — Net position 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.

Unrestricted — Net position that is not invested in capital assets or subject to restrictions.

Condensed Financial Information

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position:

	2021	2020
ASSETS		
Current Assets - Unrestricted	$ 4,122,960	$ 3,346,541
Current Assets - Restricted	417,470	283,430
Net Capital Assets	44,777,711	44,117,020
Total Assets	49,318,141	47,746,991
DEFERRED OUTFLOWS OF RESOURCES	299,530	301,272
LIABILITIES		
Current Liabilities	1,438,857	986,998
Noncurrent Liabilities	4,071,781	4,717,224
Total Liabilities	5,510,638	5,704,222
DEFERRED INFLOWS OF RESOURCES	531,689	51,331
NET POSITION		
Net Investment in Capital Assets	40,627,662	40,080,697
Restricted	2,050,716	1,805,804
Unrestricted	896,966	406,209
Total Net Position	$ 43,575,344	$ 42,292,710

Current assets increased $910,459 from the prior fiscal year due to increased revenues over expenses. Of that amount, restricted cash increased $134,040 due to the increase in customer deposits.

Current liabilities increased $451,859 from the prior year primarily due to an increase in contractor payables related to projects in process at year end.

At September 30, 2021, the Authority had $3,201,205 in long-term debt related to capital assets. That debt finances the purchases of equipment as well as construction and improvement projects. The Authority also records $344,740 in net pension liability related to the Authority's participation in the Florida Retirement System.

There was an increase in net position of $1,282,634 mainly due to capital grants after a net operating loss of $1,069,516. Nonoperating revenue includes capital grants and contributions of $2,445,539. The net operating loss was largely due to depreciation expense of $2,421,197.

Condensed Financial Information (Continued)

Revenues, Expenses, and Changes in Net Position

	2021	2020
OPERATING REVENUE		
Industrial and Test Track Rental Revenue	$ 2,703,758	$ 2,302,256
Fixed Based Operations	1,699,407	1,016,491
Other Revenue	707,453	644,635
Total Operating Revenue	5,110,618	3,963,382
OPERATING EXPENSES		
Personnel Services	921,389	992,404
Contractual Services	359,489	228,739
Professional Services	422,735	818,027
General Operating Expenses	2,055,324	1,566,699
Depreciation Expense	2,421,197	1,974,970
Total Operating Expenses	6,180,134	5,580,839
NET OPERATING LOSS	(1,069,516)	(1,617,457)
NONOPERATING REVENUES (EXPENSES)		
Interest Expense, Net	(181,232)	(212,582)
Capital Grants and Contributions	2,445,539	8,622,491
Other Nonoperating Revenue	87,843	1,000,063
Total Nonoperating Revenues (Expenses)	2,352,150	9,409,972
CHANGE IN NET POSITION	1,282,634	7,792,515
Net Position - Beginning of Year	42,292,710	34,500,195
NET POSITION - END OF YEAR	$ 43,575,344	$ 42,292,710

Overall operating revenue increased by $1,147,236. Industrial and test track rental revenue increased $401,502 for the current year due to COVID-19 and the cancellation of events. Revenue from fixed based operations increased $682,916 for the current year due to increased military activity as the Avon Park Bombing Range renovations from the prior year were completed, and flights in for attendees of the Sebring races increased as the race was cancelled for the prior year.

Operating expenses before depreciation increased by $153,068. The increase was due largely to increases in the cost of fuel related to increased fuel sales noted above.

In fiscal year 2021, total operating revenue was $5,110,618, while total operating expenses, including depreciation, was 6,180,134. This resulted in a $1,069,516 operating loss. Net nonoperating revenues, including capital grants, were $2,352,150 resulting in a positive change in net position of $1,282,634.

Capital Assets

The Authority's investment in capital assets as of September 30, 2021 amounted to $44.8 million (net of accumulated depreciation) compared to $44.1 million for the prior year. This investment in capital assets includes land, buildings, Infrastructure, vehicles, machinery and equipment, furniture and fixtures, and construction in progress. Major capital asset events during the fiscal year include the following:

- Terminal AC Controls
- Railroad Rehab Construction in Progress

Capital Assets (Net of Depreciation):

	2021	2020
Total Capital Assets Not Being Depreciated	$ 5,288,168	$ 2,370,048
Total Capital Assets Being Depreciated	73,745,052	73,581,284
Accumulated Depreciation	(34,255,509)	(31,834,312)
Total	$ 44,777,711	$ 44,117,020

Additions information on the Authority's capital assets can be found in Note 3 to the financial statements.

Long-Term Debt and Line of Credit

At September 30, 2021, the Authority had total debt outstanding of $3.4 million compared to $4.0 million in the prior year. The decrease in total outstanding debt is attributable to payments on existing debt.

Long-Term Debt:

	2021	2020
Notes Payable - Direct Borrowings, and Capital Leases	$ 3,387,229	$ 3,687,094
Line of Credit - Secured	-	339,994
Total	$ 3,387,229	$ 4,027,088

Please refer to Notes 8 and 9 of the financial statements for a complete presentation of all long-term debt and line of credit liabilities. The above table does not present information for compensated absences, net pension liability, or other post-employment benefit liabilities.

Economic Factors and Next Year's Budgets and Rates

The Sebring Airport Authority 2022 Annual Budget was approved by Resolution 21-09 on September 16, 2021. The Sebring Regional Airport and Industrial Park Community Redevelopment Agency (CRA) is reported as a blended component unit of Sebring Airport Authority. Its Annual Budget was approved by Resolution 21-05 on September 16, 2021. The detailed budgets are available for review upon request.

We are scheduled for final inspection of the Rail Spur Reconstruction Project February 3, 2022. This completes over two miles of full depth rail replacement, with a project cost nearly $8,000,000. Repackaging of plans and specifications for procurement of Apron Reconstruction Phase II should begin toward the end of fiscal year 2022. These projects are much needed in terms of infrastructure renewal and remaining competitive in our efforts to attract business and industry. Other projects that are in the pipeline are as follows:

- Haywood Taylor repaving and drainage work is out to bid. Engineers estimate the cost is about $1,250,000. This will be a CRA funded project.
- Webster Turn full depth reconstruction is in design. We hope to have the project advertised in fiscal year 2022. Project cost will be approximately $1,250,000 and funded by CRA, FDOT, Highlands County.
- Taxiway Alpha is under design and should be advertised in fiscal year 2022. Project costs are estimated at $1,000,000 and will be funded by FAA.
- Building 22 roof replacement is out to bid and project cost will be about $500,000. This will be a SAA and CRA funded project.
- Master drainage infrastructure is WWII vintage. In concert with Highlands County, we have applied to the Economic Development Administration for a grant of approximately $2,300,000. This will require a 20% grant match if not waved by EDA.
- We continue to work with our tenant partners on their projects. They are briefly outlined as follows:
    - ADS - $14,000,000 project adding new production line, rail storage and new parking lot.
    - E-Stone - $15,000,000 project for new building and equipment.

Sebring International Raceway will host World Endurance Championship (1000 miles of Sebring) the Friday before Mobil 1 Twelve Hours of Sebring. This is subject to the pandemic and travel restrictions in Europe. Planning for Mobil 1 Twelve Hours of Sebring event is moving forward.

Significant economic factors affecting the Authority are as follows:

1. Florida Department of Transportation grant to fund phase II the Airport's WWII vintage apron reconstruction.
2. As in the past, we continue to feel bullish toward military fuel sales. We are moving forward planning upgrades and additional fuel storage capacity to take advantage of wider use of Bombing Range by branches of military.
3. Genpak facility mentioned in last year's report was leased to longtime tenant Turf Care Supply.

Economic Factors and Next Year's Budgets and Rates (Continued)

As noted previously, air mobility is progressing along both manned and unmanned directions. By 2035 there will be twice as many vertical take-off and landing vehicles (VTOL) that will be electric powered as there are legacy aircraft. These vehicles will operate out of vertiports and will not necessarily need airports. The Authority is deeply involved in this evolving aviation sector in terms of economic development.

Requests for Information

This financial report is designed to provide a general overview of the Authority's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed as follows:

Colleen Plonsky
Director of Finance
Sebring Airport Authority
128 Authority Lane
Sebring, FL 33870

SEBRING AIRPORT AUTHORITY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

ASSETS	
Current Assets:	
Cash and Cash Equivalents - Unrestricted	$ 3,515,549
Cash and Cash Equivalents - Restricted	417,470
Accounts Receivable - Trade	82,943
Grants Receivable	457,930
Prepaid Items	580
Inventory	65,958
Total Current Assets	4,540,430
Noncurrent Assets:	
Capital Assets Not Being Depreciated	5,288,168
Capital Assets - Net of Depreciation	39,489,543
Total Noncurrent Assets	44,777,711
Total Assets	49,318,141
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related Items	299,530
LIABILITIES	
Current Liabilities:	
Accounts Payable	942,791
Accrued Expenses	90,444
Notes and Leases Payable - Current	186,024
Unearned Revenue	219,598
Total Current Liabilities	1,438,857
Noncurrrent Liabilities:	
Notes and Leases Payable - Noncurrent	3,201,205
Compensated Absences	87,364
Net Pension Liability	344,740
Total OPEB Liability	21,002
Rent Deposits	417,470
Total Noncurrent Liabilities	4,071,781
Total Liabilities	5,510,638
DEFERRED INFLOWS OF RESOURCES	
Pension Related Items	531,689
NET POSITION	
Net Investment in Capital Assets	40,627,662
Restricted for Community Redevelopment	2,050,716
Unrestricted	896,966
Total Net Position	$ 43,575,344

See accompanying Notes to Financial Statements.

SEBRING AIRPORT AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED SEPTEMBER 30, 2021

OPERATING REVENUE	
Industrial Rentals	$ 2,316,398
Test Track Rentals	387,360
Fixed Base Operations	1,699,407
Fire Protection Fees	96,056
CRA Incremental Tax Revenue	395,536
Miscellaneous Revenue	215,861
Total Operating Revenue	5,110,618
OPERATING EXPENSES	
Personal Services	921,389
Contractual Services	359,489
Professional Services	422,735
General Operating	2,055,324
Total Operating Expenses	3,758,937
OPERATING INCOME BEFORE DEPRECIATION	1,351,681
Depreciation	(2,421,197)
NET OPERATING LOSS	(1,069,516)
NONOPERATING REVENUE (EXPENSE)	
Interest Income	2,955
Operating Grants	61,585
Interest Expense	(184,187)
Miscellaneous Revenue	26,258
Total Nonoperating Expense	(93,389)
LOSS BEFORE CAPITAL GRANTS AND CONTRIBUTIONS	(1,162,905)
Capital Grants and Contributions	2,445,539
CHANGE IN NET POSITION	1,282,634
Net Position - Beginning of Year	42,292,710
NET POSITION - END OF YEAR	$ 43,575,344

See accompanying Notes to Financial Statements.

SEBRING AIRPORT AUTHORITY
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	$ 4,664,779
CRA Incremental Tax Receipts	395,536
Other Receipts	215,861
Payments to Suppliers	(2,792,156)
Payments to Employees	(920,783)
Net Cash Provided by Operating Activities	1,563,237
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Grants	61,585
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and Construction of Capital Assets	(2,328,302)
Proceeds from Borrowings	1,679,182
Principal Payments on Borrowings	(2,319,041)
Interest Payments on Borrowings	(183,832)
Capital Grants Received	2,442,978
Net Cash Used by Capital and Related Financing Activities	(709,015)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Earned on Operating Funds	2,955
NET INCREASE IN CASH AND CASH EQUIVALENTS	918,762
Cash and Cash Equivalents - Beginning of Year	3,014,257
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 3,933,019

See accompanying Notes to Financial Statements.

SEBRING AIRPORT AUTHORITY
STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2021

RECONCILIATION OF NET OPERATING LOSS TO CASH PROVIDED BY OPERATING ACTIVITIES	
Net Operating Loss	$ (1,069,516)
Adjustments to Reconcile Net Operating Loss to Net Cash Provided by Operating Activities	
Depreciation	2,421,197
(Increase) Decrease in Assets and Deferred Outflows of Resources:	
Accounts Receivable - Trade	31,502
Inventory	(20,638)
Deferred Outflows Related to Pensions	1,742
Increase (Decrease) in Liabilities and Deferred Inflows of Resources:	
Accounts Payable	65,198
Accrued Expenses	30,111
Compensated Absences	20,410
Rent Deposits	134,040
Unearned Revenue	16
Net Pension Liability	(534,529)
Deferred Inflows Related to Pensions	480,358
Total OPEB Liability	3,346
Net Cash Provided by Operating Activities	$ 1,563,237
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION	
Unrestricted Cash and Cash Equivalents	$ 3,515,549
Restricted Cash and Cash Equivalents	417,470
Total Cash and Cash Equivalents	$ 3,933,019
SUPPLEMENTAL DISCLOSURE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital Related Accounts Payable	$ 762,821

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Sebring Airport Authority (Authority) was created by the legislature of the state of Florida by Chapter 67-2070 (1967), for the purpose of planning, developing, and maintaining a comprehensive airport and industrial complex, and constitutes a public instrumentality. The Authority is governed by a board of seven members, and its operations consist of leasing industrial properties and airport operations.

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units and present only the financial position of Sebring Airport Authority, a dependent special district of the City of Sebring, Florida (City), and not of the City as a whole. The Authority has been classified as a dependent special district of the City of Sebring, Florida, as determined by the Florida Department of Community Affairs effective October 1, 1990, for annual financial reporting purposes of Section 218.32, Florida Statutes.

As defined by accounting principles generally accepted in the United States of America established by the Governmental Accounting Standards Board (GASB), the financial reporting entity consists of the primary government, as well as all component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability is defined as:

1. Appointment of a voting majority of the component unit's board, and either a) the ability to impose the will of the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
2. Fiscal dependency on the primary government.

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the Authority Board and (1) there is a financial benefit or burden relationship between the primary government and the component unit, or (2) management of the primary government has operational responsibility for the component unit. A blended component unit provides services entirely, or almost entirely, to the primary government. The component units' funds are blended into those of the primary government by appropriate activity type to compose the primary government presentation.

The Sebring Regional Airport and Industrial Park Community Redevelopment Agency (CRA), established by County ordinance on December 17, 1996 is a legally separate entity, however, since the Authority's Board of Directors also serves as the CRA's Board, there is a financial benefit relationship and operational responsibility, and the CRA provides services entirely to the Authority, it is reported as a blended component unit.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

The U.S. Sport Aviation Institute, Inc. (Institute), established by the Sebring Airport Authority on June 20, 2016, is a legally separate entity; however, since the Authority's Board of Directors also serves as the Institutes' Board, there is a financial benefit relationship and operational responsibility, and the Institute provides services entirely to the Authority, it is reported as a blended component unit.

Fund Accounting and Measurement Focus

The Authority operates as a single enterprise fund under the fund accounting framework of governmental accounting. Within this framework, an enterprise fund accounts for operations in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. The enterprise fund is accounted for on a cost of services or "capital maintenance" measurement focus. This means all assets and liabilities (whether current or noncurrent) associated with its activity are included on its statement of net position. Reported fund equity (total net position) is segregated into unrestricted, restricted, and net investment in capital assets components. The statement of revenues, expenses, and changes in net position presents increases and decreases in net position.

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. The Authority, an enterprise fund, is maintained on an accrual basis with revenues being recognized when earned and expenses recognized when incurred. Operating revenues are those revenues that are generated from the primary operations of the Authority. All other revenues are reported as nonoperating revenues. Operating expenses are those expenses that are essential to the primary operations of the Authority. All other expenses are reported as nonoperating expenses.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Authority considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Restricted Assets

Certain assets are classified as restricted assets in the accompanying statement of net position when constraints are placed on their use by external parties or by law. Assets classified as restricted include cash and cash equivalents that represent customer deposits. When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable

Management considers all receivables collectible as of September 30, 2021.

Prepaid Items

Prepaid insurance and similar items are recorded using the consumption method of accounting. Under the consumption method, services paid for in advance are reported as an asset until the period in which the services are actually consumed.

Inventory

Inventory consists mainly of aviation fuel and is valued at the lower of cost or market determined on a first-in-first-out basis.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Authority has deferred outflows for expected versus actual experience, changes in assumptions, projected versus actual earnings, changes in the proportion and differences between the Authority's contributions and proportionate share of contributions, and the Authority's contributions subsequent to the measurement date, relating to the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program. Those amounts will be recognized as increases in pension expense in future years.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has multiple items that qualify for reporting in this category, including differences between expected and actual experience, changes in assumptions, projected versus actual earnings, and changes in proportion and differences between the Authority's contributions and proportionate share of contributions, relating to the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program. Those amounts will be recognized as reductions in pension expense in future years.

Capital Assets

Capital assets are defined by the Authority as having a minimum established cost of $1,000 and an estimated useful life in excess of one year. Property and equipment purchased or acquired is carried at historical cost. Donated or contributed assets are recorded at estimated acquisition value. Additions, improvements, and capital outlays that significantly extend the useful life of an asset, and public domain (infrastructure) fixed assets consisting of roads and curbs, runways and wastewater systems are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets (Continued)

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	40 Years
Infrastructure	25 to 40 Years
Improvements	15 to 30 Years
Vehicles	5 to 15 Years
Equipment	3 to 10 Years

Grants

Grants which finance current operations and capital expenditures are recorded as nonoperating revenue and capital contributions, respectively, when earned.

Unearned Revenue

The Authority leases a wastewater treatment facility to the City of Sebring. Unearned revenue has been recorded for the prepaid rent received from the City in the form of its liquidation of the Authority's debt on the facility. Revenue will be recognized over the lease term as the unearned revenue is amortized.

Compensated Absences

On the employee's anniversary date, a maximum of 45 Paid-Time-Off (PTO) days may be carried over to the following 12 months; PTO days in excess of 45 days will be paid to the employee. Upon retirement or resignation with two weeks' notice, employees will receive payment for unused PTO. The amount of earned but unused PTO days estimated to be payable is accrued as a liability at year-end.

Other Postemployment Benefits (OPEB)

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

Pensions

In the statement of net position, liabilities are recognized for the Authority's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System Pension Plan (FRS) 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, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

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

NOTE 2 DEPOSITS AND INVESTMENTS

Cash and cash equivalents consist of unrestricted and restricted funds. Restricted funds represent: (1) funds received at the end of the year to cover payables related to various grant projects; and (2) lease deposits. Cash and cash equivalents as of September 30, 2021 was as follows:

Unrestricted Cash	$ 3,515,549
Restricted Cash: Lease Deposits	417,470
Total Cash and Cash Equivalents	$ 3,933,019
Classified as:	
Petty Cash and Demand Deposits	$ 3,903,520
Local Government Surplus Trust Funds	29,499
Total	$ 3,933,019

Custodial Credit Risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. Bank balances of the Authority's deposits at September 30, 2021 were $3,985,302. The Authority's monies must be deposited in banks designated as qualified public depositories by the chief financial officer, Florida Department of Financial Services. Therefore, the Authority'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 Authority 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.

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

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.

The Authority invests funds throughout the year with Florida PRIME, an investment pool administered by the State Board of Administration, under the regulatory oversight of the state of Florida. Investments in Florida PRIME are made pursuant to Chapter 125.31, Florida Statutes. The investments are not categorized because they are not evidenced by securities that exist in physical or book entry form.

Throughout the year and as of September 30, 2021, Florida PRIME contained certain floating and adjustable rate securities which were indexed based on the prime rate and/or one and three-month London Interbank Offered Rate (LIBOR) rates. These investments represented 4.4% of Florida PRIME's portfolio at September 30, 2021.

Florida PRIME meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost, as a cash equivalent.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The dollar weighted average days to maturity (WAM) of Florida PRIME as of September 30, 2021 was 49 days. Next interest rate reset dates for floating securities are used in the calculation of the WAM. The weighted average life (WAL) of the Florida PRIME at September 30, 2021 was 64 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in Florida PRIME must carry an "AAAm" rating from Standard and Poor's.

On September 30, 2021, Standard and Poor's Ratings Services assigned the Florida PRIME an "AAAm" principal stability funding rating.

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Credit Risk (Continued)

With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days."

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2021, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 3 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 is summarized as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated:				
Land, Buildings, and Infrastructure	$ 980,024	$ -	$ -	$ 980,024
Construction in Progress	1,390,024	3,018,065	(99,945)	4,308,144
Total Capital Assets Not Being Depreciated	2,370,048	3,018,065	(99,945)	5,288,168
Capital Assets Being Depreciated:				
Buildings and Infrastructure	69,971,000	7,565	-	69,978,565
Vehicles and Tractors	509,786	-	-	509,786
Machinery and Equipment	853,209	153,351	-	1,006,560
Office Furniture, Fixtures, and Equipment	340,410	2,852	-	343,262
Race Track Improvements	1,906,879	-	-	1,906,879
Total Capital Assets Being Depreciated	73,581,284	163,768	-	73,745,052
Less: Accumulated Depreciation	(31,834,312)	(2,421,197)	-	(34,255,509)
Total Capital Assets Being Depreciated, Net	41,746,972	(2,257,429)	-	39,489,543
Total Capital Assets, Net	$ 44,117,020	$ 760,636	$ (99,945)	$ 44,777,711

The Authority has the following commitments for design, construction, or other services as of September 30, 2021:

Project	Authorization	Commitment	Expended
Rehab Railroad Construction	$ 3,595,980	$ 1,109,844	$ 2,486,136

NOTE 4 LEASES

The Authority is the lessor of various types of industrial buildings and land over periods ranging from month-to-month to 75 years. All of the Authority's leases are classified as operating leases. Substantially all of the Authority's investment in land, buildings, and racetrack improvements are either under lease or are held for lease at September 30, 2021.

The following is a schedule by year(s) of minimum future rent revenues from noncancelable operating leases as of September 30, 2021:

Year Ending September 30,	Amount
2022	$ 1,929,309
2023	1,597,490
2024	1,221,996
2025	1,191,216
2026	1,205,052
2027-2031	4,865,958
2032-2036	4,036,991
2037-2041	2,228,218
2042-2046	1,654,637
2047-2051	1,557,808
2052-2056	1,543,079
2057-2061	1,359,180
2062-2066	1,359,180
2067-2071	1,359,180
2072-2076	1,359,180
2077-2081	1,359,180
Total Minimum Future Rentals	$ 29,827,654

NOTE 5 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description

The Authority is obligated to make available to qualified retired employees the option to maintain coverage with the group health, life, and dental insurance plans. The Sebring Airport Authority Plan (the Plan) is a single-employer defined benefit OPEB plan. The Plan is currently being funded on a pay as you go basis. No trust fund has been established for the Plan, and there are no assets accumulated in trust for payment of benefits. The Plan does not issue a publicly available report.

Benefits Provided

The Plan provides lifetime healthcare insurance for eligible employees and their spouses through the Authority's group insurance plan which covers both active and retired members. Benefit provisions are established and may be amended by the Authority's Board of Directors. The Plan provides for the retirees to contribute 100% of the cost of health insurance premiums for retirees and their spouses.

NOTE 5 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Employees Covered by Benefit Terms

At September 30, 2021, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	2
Active Plan Members	10
Total	12

Total OPEB Liability

The Authority's Total OPEB liability was measured as of September 30, 2021 and was determined by an actuarial valuation as of October 1, 2020. The following table shows the Authority's total OPEB liability for the year ended September 30, 2021.

	Total OPEB Liability
Balances - October 1, 2020	$ 17,656
Changes for the Year:	
Service Cost	5,900
Interest	568
Changes in Assumptions	(18)
Differences Between Expected and Actual Experience	(3,104)
Net Changes	3,346
Balances - September 30, 2021	$ 21,002

Discount Rate Sensitivity

The following presents the total OPEB liability of the Authority, as well as what the Authority'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	1.43 %	2.43 %	3.43 %
Total OPEB Liability	$ 21,952	$ 21,002	$ 20,122

NOTE 5 OTHER POSTEMPLOYMENT BENEFITS PLAN (OPEB) (CONTINUED)

Healthcare Trend Rate Sensitivity

The following presents the total OPEB liability of the Authority, as well as what the Authority'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
OPEB Plan Healthcare Cost Rate	6.50 %	7.50 %	8.50 %
Total OPEB Liability	$ 19,661	$ 21,002	$ 22,548

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

For the year ended September 30, 2021, the Authority recognized OPEB expense of $3,346. At September 30, 2021, the Authority reported no deferred outflows of resources and no deferred inflows of resources related to OPEB.

Actuarial Assumptions

The total OPEB liability in the September 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.6%
Salary Increases	3.25%, Average, Including Inflation
Healthcare Cost Trend Rates	7.5% for 2021, Decreasing to an Ultimate Rate of 4.50% for 2028 and Later Years

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

Mortality rates were based on the SOA Pub-2010 General Headcount Weighted Mortality Table, fully generational, using Scale MP-2020.

The discount rate used to measure the total OPEB liability was 2.43%, based on yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

Since the most recent valuation, the following change was made:

- Discount rate as of the Measurement Date has been updated to be based on a yield for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale) tax-exempt, high quality 20-year municipal bonds. The current full valuation uses a discount rate of 2.41% as of October 1, 2020 and 2.43% as of September 30, 2021.

NOTE 6 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 Authority 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).

The Authority's pension expense totaled $34,443 for both the FRS Pension Plan and HIS Plan for the fiscal year ended September 30, 2021.

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

Florida Retirement System Pension Plan

Plan Description

The Florida Retirement System (FRS) Pension 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 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 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 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.

NOTE 6 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. 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.

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

Florida Retirement System Pension Plan (Continued)

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 Authority, effective July 1, 2020, were applied to employee salaries as follows: regular employees 8.28%, senior management 25.57%, and DROP participants 15.26%. The Authority's contributions to the FRS Plan were $76,590 for the year ended September 30, 2021.

Pension Costs

At September 30, 2021, the Authority reported a liability of $141,424 for its proportionate share of the FRS Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The Authority's proportion of the net pension liability was based on the Authority's contributions received by FRS during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions received from all of FRS's participating employers. At June 30, 2021, the Authority's proportion was 0.001872208%, which was an increase of 0.000196731% from its proportion measured as of June 30, 2020.

For the year ended September 30, 2021, the Authority recognized pension expense of $11,560 for its proportionate share of FRS's pension expense. In addition, the Authority 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 Experience	$ 24,240	$ -
Changes of Actuarial Assumptions	96,770	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(493,393)
Changes in Proportion and Differences Between Authority Contributions and Proportionate Share of Contributions	71,850	(16,042)
Authority Contributions Subsequent to the Measurement Date	27,261	-
Total	$ 220,121	$ (509,435)

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

Florida Retirement System Pension Plan (Continued)

Pension Costs (Continued)

$27,261 reported as deferred outflows of resources related to pensions resulting from Authority contributions to the FRS Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. 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
2022	$ (55,823)
2023	(62,446)
2024	(87,347)
2025	(119,315)
2026	8,356
Thereafter	-

Actuarial Assumptions

The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40% Per Year
Salary Increases	3.25%, Average, Including Inflation
Investment Rate of Return	6.80%

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, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

Florida Retirement System Pension Plan (Continued)

Actuarial Assumptions (Continued)

The long-term expected rate of return assumption of 6.80 percent consists of two building block components: 1) an inferred real (in excess of inflation) return of 4.30 percent, which is consistent with the 4.17 percent real return from the capital market outlook model developed by the FRS consulting actuary, Milliman; and 2) a long-term average annual inflation assumption of 2.40 percent as adopted in October 2021 by the FRS Actuarial Assumption Conference. In the opinion of the FRS consulting actuary both components and the overall 6.80 percent return assumption were determined to be reasonable and appropriate per Actuarial Standards of Practice. The 6.80 percent reported investment return assumption is the same as the investment return assumption chosen by the 2021 FRS Actuarial Assumption Conference for funding policy purposes.

For reference, the table below contains a summary of Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0 %	2.1 %	2.1 %	1.1 %
Fixed Income	20.0	3.8	3.7	3.3
Global Equity	54.2	8.2	6.7	17.8
Real Estate	10.3	7.1	6.2	13.8
Private Equity	10.8	11.7	8.5	26.4
Strategic Investments	3.7	5.7	5.4	8.4
Totals	100.0 %			
Assumed Inflation - Mean			2.4 %	1.2 %

Discount Rate

The discount rate used to measure the total pension liability was 6.8% for the FRS Plan. 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, 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.

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

Florida Retirement System Pension Plan (Continued)

Pension Liability Sensitivity

The following presents the Authority'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 Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Description	1% Decrease	Current Discount Rate	1% Increase in Discount Rate
FRS Plan Discount Rate	5.80 %	6.80 %	7.80 %
Authority's Proportionate Share of the FRS Plan Net Pension Liability	$ 632,458	$ 141,424	$ (269,025)

Pension Plan Fiduciary Net Position

Detailed information about the FRS Plan's fiduciary net position is available in a separately issued FRS Pension Plan and Other State-Administered Systems Annual Comprehensive 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.

Benefits Provided

For the fiscal year ended June 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment of $5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of $30 and a maximum HIS payment of $150 per month, 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.

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

Retiree Health Insurance Subsidy Program (Continued)

Contributions

The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2021, the contribution rate was 1.66% of payroll pursuant to section 112.363, Florida Statutes. The Authority 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 Authority's contributions to the HIS Plan were $10,282 for the year ended September 30, 2021.

Pension Costs

At September 30, 2021, the Authority reported a liability of $203,316 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The Authority's proportion of the net pension liability was based on the Authority's contributions received during the measurement period for employer payroll paid dates from July 1, 2020, through June 30, 2021, relative to the total employer contributions received from all participating employers. At June 30, 2021, the Authority's proportion was 0.001657490%, which was an increase of 0.000403639% from its proportion measured as of June 30, 2020.

For the year ended September 30, 2021, the Authority recognized pension expense of $22,883 for its proportionate share of HIS's pension expense. In addition, the Authority 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	$ 6,803	$ (85)
Changes in Actuarial Assumptions	15,976	(8,377)
Net Difference Between Projected and Actual Earnings on HIS Program Investments	212	-
Changes in Proportion and Differences Between Authority Contributions and Proportionate Share of Contributions	53,165	(13,792)
Authority Contributions Subsequent to the Measurement Date	3,253	-
Total	$ 79,409	$ (22,254)

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

Retiree Health Insurance Subsidy Program (Continued)

Pension Costs (Continued)

$3,253 reported as deferred outflows of resources related to pensions resulting from Authority contributions to the HIS Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. 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
2022	$ 12,374
2023	9,966
2024	11,772
2025	9,556
2026	7,384
Thereafter	2,850

Actuarial Assumptions

The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40% Per Year
Salary Increases	3.25%, Average, Including Inflation
Municipal Bond Rate	2.16%

Mortality rates were based on the Generational PUB-2010 with Projection Scale MP-2018. The actuarial assumptions used in the July 1, 2020, 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 2.16% in the current year and 2.21% in the prior year for the HIS Plan. 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.

NOTE 6 DEFINED BENEFIT PENSION PLANS (CONTINUED)

Retiree Health Insurance Subsidy Program (Continued)

Pension Liability Sensitivity

The following presents the Authority'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 Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Description	1% Decrease	Current Discount Rate	1% Increase in Discount Rate
HIS Plan Discount Rate	1.16 %	2.16 %	3.16 %
Authority's Proportionate Share of the HIS Plan Net Pension Liability	$ 235,053	$ 203,316	$ 177,315

Pension Plan Fiduciary Net Position

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

Summary

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

Description	FRS Plan	HIS Plan	Total
Net Pension Liability	$ 141,424	$ 203,316	$ 344,740
Deferred Outflows of Resources Related to Pensions	220,121	79,409	299,530
Deferred Inflows of Resources Related to Pensions	509,435	22,254	531,689
Pension Expense	11,560	22,883	34,443

NOTE 7 DEFINED CONTRIBUTION PENSION 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 Annual Comprehensive Financial Report.

NOTE 7 DEFINED CONTRIBUTION PENSION PLAN (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. Sebring Airport Authority 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 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, 2021, 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 Sebring Airport Authority.

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 Authority's Investment Plan pension expense totaled $62,411 for the year ended September 30, 2021. Employee contributions to the Investment Plan totaled $6,727 for the year ended September 30, 2021.

NOTE 8 LONG-TERM DEBT

The summary of changes in long-term debt for the fiscal year ended September 30, 2021 is as follows:

	Balance October 1, 2020	Additions	Reductions	Balance September 30, 2021	Due Within One Year
Notes Payable - Direct Borrowings	$ 3,631,905	$ -	$ (279,224)	$ 3,352,681	$ 170,577
Capital Leases	55,189	-	(20,641)	34,548	15,447
Total	$ 3,687,094	$ -	$ (299,865)	$ 3,387,229	$ 186,024

Notes payable at September 30, 2021 consisted of the following:

Description	Amount
Direct borrowing from a financial institution for improvements to an industrial building, collateralized by assignment of rent revenues, due July 2028. Monthly payments of $4,575 through July 2018, including interest at 6%. Outstanding balance at July 21, 2018 paid in monthly payments of $4,625, including interest at 5.5%. Outstanding balance as of July 21, 2023 paid in monthly payments of principal and interest, calculated on a 5-year amortization, with interest based on the monthly average of the 5-year United States Treasury Bill index for June 2023 plus 4.5%. It is the Authority's intent to pay off the certificate by July 2023. If any event of default shall occur, all indebtedness will become immediately due and payable to the lender.	$ 311,163
Direct borrowing from a financial institution for improvements to an industrial building, collateralized by assignment of rent revenues, with 12 months of interest only payments, followed by monthly payments of $11,780 including interest at 4%, final payment due April 2035. If any event of default shall occur, all indebtedness will become immediately due and payable to the lender.	1,474,334

NOTE 8 LONG-TERM DEBT (CONTINUED)

Description	Amount
Direct borrowing from a financial institution for improvements to industrial buildings with a maximum draw down of $3,000,000 available, collateralized by assignment of rent revenues, with 12 months of interest only payments at 5.5% interest, followed by 48 monthly payments of principal and interest, beginning August 18, 2020 calculated on a 20-year amortization of the outstanding principal balance as of July 18, 2020 with an interest rate of 5.5% per annum. Beginning August 18, 2024, 60 monthly payments of principal and interest calculated on a 15-year amortization of the outstanding principal balance as of July 18, 2024 with interest based on the monthly average of the 5-year United States Treasury Bill index for July 18, 2024 plus 3.5%. Beginning August 18, 2029, 60 monthly payments of principal and interest calculated on a 10 year amortization of the outstanding principal balance as of July 18, 2029 with interest based on the monthly average of the 5-year United States Treasury Bill index for July 18, 2029 plus 3.5%. Beginning August 18, 2034, 60 monthly payments of principal and interest calculated on a five-year amortization of the outstanding principal balance as of July 18, 2034 with interest based on the 5-year United States Treasury Bill index for July 18, 2034 plus 3.5%. Upon default, the interest rate on this direct borrowing shall be increased to 18% per annum, and the entire unpaid balance and all accrued interest will be declared due to the lender.	$ 1,567,184
Total	3,352,681
Less: Current Portion	(170,577)
Long-Term Portion	$ 3,182,104

NOTE 8 LONG-TERM DEBT (CONTINUED)

Annual debt service requirements as of September 30, 2021 for direct borrowings are as follows:

Year Ending September 30,	Principal	Interest
2022	$ 170,577	$ 161,077
2023	410,076	150,367
2024	1,557,330	118,695
2025	93,839	47,526
2026	97,717	43,648
2027-2031	552,475	154,351
2032-2036	470,667	67,368
Total	$ 3,352,681	$ 743,032

Capital Leases

On December 5, 2017, the Authority entered into a lease-purchase agreement with The Bancorp Bank dba: Mears Leasing for the purchase of a vehicle. Payments of $605, including interest at 5.59%, are due monthly.

On June 20, 2018, the Authority entered into a lease-purchase agreement with The Bancorp Bank dba: Mears Leasing for the purchase of a vehicle. Payments of $822, including interest at 5.92%, are due monthly.

These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

Vehicles	$ 81,625
Less: Accumulated Depreciation	(51,336)
Total	$ 30,289

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021 were as follows:

Year Ending September 30,	Amount
2022	$ 17,060
2023	11,106
2024	9,078
Total Minimum Lease Payments	37,244
Less: Amount Representing Interest	(2,696)
Present Value of Minimum Lease Payments	$ 34,548

NOTE 9 LINES OF CREDIT

The Authority has a $500,000 line of credit for operating capital needs with a commercial bank at Prime as published by the Wall Street Journal, with a minimum rate of 5%, secured by lease income and other building income of buildings 108 and 104. The Authority also has a $2,000,000 line of credit to finance grant expenditures with a commercial bank at Prime, as published by the Wall Street Journal, with a minimum rate of 4.5%, secured by grant revenues.

Changes in the lines of credit for the fiscal year ended September 30, 2021 were as follows:

	Balance October 1, 2020	Additions	Reductions	Balance September 30, 2021
Line of Credit - Secured	$ 339,994	$ 1,679,182	$ (2,019,176)	$ -

NOTE 10 MAJOR CUSTOMERS

A material part of the Authority's rent revenue is dependent upon three major customers and approximates total rents as follows:

	Percentage of Total Rent Revenue
Sebring International Raceway, Inc.	11.5 %
Gulf Coast Supply & Manufacturing	11.4
Total	22.9 %

NOTE 11 CONDENSED COMBINING FINANCIAL INFORMATION

The following condensed financial information is presented to provide additional information on the Sebring Regional Airport and Industrial Park Community Redevelopment Agency (CRA), and the U.S. Sport Aviation Institute, Inc. (Institute), blended component units of the Authority.

Condensed Combining Statement of Net Position

	Sebring Airport Authority	CRA	U.S. Sport Aviation Institute	Total
ASSETS				
Current Assets	$ 2,488,809	$ 2,038,666	$ 12,955	$ 4,540,430
Net Capital Assets	44,777,711	-	-	44,777,711
Total Assets	47,266,520	2,038,666	12,955	49,318,141
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Items	299,530	-	-	299,530
LIABILITIES				
Current Liabilities	1,437,952	905	-	1,438,857
Noncurrent Liabilities	4,071,781	-	-	4,071,781
Total Liabilities	5,509,733	905	-	5,510,638
DEFERRED INFLOWS OF RESOURCES				
Pension Related Items	531,689	-	-	531,689
NET POSITION				
Net Investment in Capital Assets	40,627,662	-	-	40,627,662
Restricted	-	2,037,761	12,955	2,050,716
Unrestricted	896,966	-	-	896,966
Total Net Position	$ 41,524,628	$ 2,037,761	$ 12,955	$ 43,575,344

NOTE 11 CONDENSED COMBINING FINANCIAL INFORMATION (CONTINUED)

Condensed Combining Statement of Revenues, Expense, and Changes in Net Position

	Sebring Airport Authority	CRA	U.S. Sport Aviation Institute	Total
OPERATING REVENUE				
Industrial Rentals	$ 2,316,398	$ -	$ -	$ 2,316,398
Test Track Rentals	387,360	-	-	387,360
Fixed Base Operations	1,699,407	-	-	1,699,407
Fire Protection Fees	96,056	-	-	96,056
CRA Incremental Tax Revenue	-	395,536	-	395,536
Miscellaneous Revenue	208,361	-	7,500	215,861
Total Operating Revenue	4,707,582	395,536	7,500	5,110,618
OPERATING EXPENSES				
Personal Services	921,389	-	-	921,389
Contractual Services	359,489	-	-	359,489
Professional Services	409,494	13,241	-	422,735
General Operating	2,053,570	1,754	-	2,055,324
Total Operating Expenses	3,743,942	14,995	-	3,758,937
OPERATING INCOME BEFORE DEPRECIATION	963,640	380,541	7,500	1,351,681
Depreciation	(2,421,197)	-	-	(2,421,197)
NET OPERATING INCOME (LOSS)	(1,457,557)	380,541	7,500	(1,069,516)
NONOPERATING REVENUE (EXPENSE)				
Interest Income	30	2,925	-	2,955
Operating Grants	61,585	-	-	61,585
Interest Expense	(184,187)	-	-	(184,187)
Miscellaneous Revenue	26,258	-	-	26,258
Insurance Recoveries	-	-	-	-
Total Nonoperating Revenue (Expense)	(96,314)	2,925	-	(93,389)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,553,871)	383,466	7,500	(1,162,905)
Transfers In	146,054	-	-	146,054
Transfers Out	-	(146,054)	-	(146,054)
Capital Grants and Contributions	2,445,539	-	-	2,445,539
CHANGE IN NET POSITION	1,037,722	237,412	7,500	1,282,634
Net Position - Beginning of Year	40,486,906	1,800,349	5,455	42,292,710
NET POSITION - END OF YEAR	$ 41,524,628	$ 2,037,761	$ 12,955	$ 43,575,344

NOTE 11 CONDENSED COMBINING FINANCIAL INFORMATION (CONTINUED)

Condensed Combining Statement of Cash Flows

	Sebring Airport Authority	CRA	U.S. Sport Aviation Institute	Total
Net Cash Provided by Operating Activities	$ 1,174,291	$ 381,446	$ 7,500	$ 1,563,237
Net Cash Provided by Noncapital Financing Activities	61,585	-	-	61,585
Net Cash (Used) by Capital and Related Financing Activities	(562,961)	(146,054)	-	(709,015)
Net Cash Provided by Investing Activities	30	2,925	-	2,955
Net Increase in Cash and Cash Equivalents	672,945	238,317	7,500	918,762
Cash and Cash Equivalents - Beginning of Year	1,208,453	1,800,349	5,455	3,014,257
Cash and Cash Equivalents - End of Year	$ 1,881,398	$ 2,038,666	$ 12,955	$ 3,933,019

NOTE 12 RISK MANAGEMENT

The Authority 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. To protect against this risk the Authority has engaged Public Risk Insurance Agency, a governmental insurance carrier, as its agent. This agency administers insurance activities relating to property, general liability, public official's and employment practices liability, automobile crime, and worker compensation. The Authority is liable for deductibles on certain coverage. Insurance settlements have not exceeded insurance coverage in any of the three prior fiscal years.

NOTE 13 RELATED PARTY TRANSACTIONS

A member of the Authority's Board of Directors is also a member of Heartland National Bank's Board of Directors. The Authority has debt held by Heartland National Bank in the amount of $1,878,346 as of September 30, 2021.

NOTE 14 COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS

The Authority is party in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of legal counsel for the Authority, the resolution of these matters will not have a materially adverse effect on the financial condition of the Authority.

SEBRING AIRPORT AUTHORITY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE AUTHORITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – FLORIDA RETIREMENT SYSTEM PENSION PLAN [1]
YEAR ENDED SEPTEMBER 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Authority's Proportion of the Net Pension Liability	0.001872208%	0.001675476%	0.001714629%	0.001616574%	0.001457265%	0.001724597%	0.001768396%
Authority's Proportionate Share of the Net Pension Liability	$ 141,424	$ 726,176	$ 590,494	$ 486,920	$ 431,049	$ 435,462	$ 228,412
Authority's Covered Payroll	$ 591,616	$ 429,551	$ 472,524	$ 419,435	$ 367,444	$ 346,048	$ 350,588
Authority's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	23.90 %	169.05 %	124.97 %	116.09 %	117.31 %	125.84 %	65.15 %
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.40 %	78.85 %	82.61 %	84.26 %	83.89 %	84.88 %	92.00 %

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

[1] Note: Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the Authority will present information for only those years for which information is available.

SEBRING AIRPORT AUTHORITY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE AUTHORITY'S CONTRIBUTIONS – FLORIDA RETIREMENT SYSTEM PENSION PLAN [1]
YEAR ENDED SEPTEMBER 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	$ 76,590	$ 61,399	$ 53,479	$ 73,499	$ 13,838	$ 44,618	$ 39,240
Contributions in Relation to the Contractually Required Contribution	(76,590)	(61,399)	(53,479)	(73,499)	(13,838)	(44,618)	(39,240)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's Covered Payroll	$ 624,058	$ 477,962	$ 458,655	$ 445,306	$ 392,244	$ 344,392	$ 330,241
Contributions as a Percentage of Covered Payroll	12.27 %	12.85 %	11.66 %	16.51 %	3.53 %	12.96 %	11.88 %

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

[1] Note: Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the Authority will present information for only those years for which information is available.

SEBRING AIRPORT AUTHORITY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE AUTHORITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – HEALTH INSURANCE SUBSIDY PLAN [1]
YEAR ENDED SEPTEMBER 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Authority's Proportion of the Net Pension Liability	0.001657490%	0.001253851%	0.001412823%	0.001369415%	0.001088064%	0.001120965%	0.001155592%
Authority's Proportionate Share of the Net Pension Liability	$ 203,316	$ 153,093	$ 158,082	$ 144,941	$ 116,341	$ 130,643	$ 117,852
Authority's Covered Payroll	$ 591,616	$ 429,551	$ 472,524	$ 419,435	$ 367,444	$ 346,048	$ 350,588
Authority's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	34.37 %	35.64 %	33.45 %	34.56 %	31.66 %	37.75 %	33.62 %
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	3.56 %	3.00 %	2.63 %	2.15 %	1.64 %	0.97 %	0.50 %

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

[1] Note: Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the Authority will present information for only those years for which information is available.

SEBRING AIRPORT AUTHORITY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE AUTHORITY'S CONTRIBUTIONS – HEALTH INSURANCE SUBSIDY PLAN [1]
YEAR ENDED SEPTEMBER 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	$ 10,282	$ 7,931	$ 7,596	$ 7,393	$ 6,632	$ 5,719	$ 4,508
Contributions in Relation to the Contractually Required Contribution	(10,282)	(7,931)	(7,596)	(7,393)	(6,632)	(5,719)	(4,508)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's Covered Payroll	$ 624,058	$ 477,962	$ 458,655	$ 445,306	$ 392,244	$ 344,392	$ 330,241
Contributions as a Percentage of Covered Payroll	1.65 %	1.66 %	1.66 %	1.66 %	1.69 %	1.66 %	1.37 %

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

[1] Note: Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the Authority will present information for only those years for which information is available.

SEBRING AIRPORT AUTHORITY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE AUTHORITY'S
TOTAL OPEB LIABILITY AND RELATED RATIOS [1]
YEAR ENDED SEPTEMBER 30, 2021

	2021	2020	2019	2018
Total OPEB Liability				
Service Cost	$ 5,900	$ 3,641	$ 2,778	$ 3,814
Interest	568	685	504	1,288
Changes of Benefit Terms	-	-	-	-
Difference Between Expected and Actual Experience	(3,104)	(2,739)	2,429	(25,286)
Changes of Assumptions	(18)	570	416	190
Benefit Payments	-	-	-	(4,548)
Net Change in Total OPEB Liability	3,346	2,157	6,127	(24,542)
Total OPEB Liability - Beginning	17,656	15,499	9,372	33,914
Total OPEB Liability - Ending	$ 21,002	$ 17,656	$ 15,499	$ 9,372
Covered Employee Payroll	$ 562,365	$ 512,432	$ 410,334	$ 397,418
Total OPEB Liability as a Percentage of the Covered Employee Payroll	3.73 %	3.45 %	3.78 %	2.36 %

Notes to Schedule:

Benefit changes: There have been no substantive plan provision changes since the last full valuation.

Changes of assumptions: The following assumptions have been updated.

For the measurement date September 30, 2021, the following were updated:

- Discount rate as of the measurement date was updated to 2.43%.

For the measurement date September 30, 2020, the following were updated:

- Discount rate as of the measurement date was updated to 2.41%.
- Mortality table was updated from SOA RPH-2017 Total Dataset Mortality Table fully generational using Scale MP-2017 to SOA PUB -201 General Headcount Weighted Mortality Table fully generational using Scale MP-2020.
- Turnover assumptions were updated to match the FRS actuarial valuation as of July 1, 2019.
- Health care trend rates have been reset to an initial rate of 8.0%, decreasing by 0.5% annually to an ultimate trend of 4.5%.
- Salary increase scales have been updated to match the FRS actuarial valuation as of July 1, 2019.

For the measurement date September 30, 2019, the following were updated:

- Discount rate as of the measurement date was updated to 3.58%
- Actuarial cost method was updated from Projected Unit Credit with linear proration to decrement to Entry Age Normal Level Percentage of Salary.
- The salary assumption was updated from 3.0% per year to match that of the FRS actuarial valuation as of July 1, 2017.

[1] Note: Information is required to be presented for 10 years. However, until a full 10-year trend is compiled, the Authority will present information for only those years for which information is available.

Community Redevelopment Agency

Following is a schedule of deposits and withdrawals as required by Section 163.387(8), Florida Statutes. This schedule provides a source for all deposits and a purpose for all withdrawals for the fiscal year ended September 30, 2021.

SEBRING AIRPORT AUTHORITY
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION – CRA FUND
YEAR ENDED SEPTEMBER 30, 2021

	CRA
REVENUES	
CRA Incremental Tax Revenue	$ 395,536
Interest Income	2,925
Total Revenues	398,461
EXPENDITURES	
Professional Services	13,241
General Operating and Project Assistance	147,808
Total Expenditures	161,049
NET CHANGE IN NET POSITION	237,412
Net Position - Beginning of year	1,800,349
NET POSITION - END OF YEAR	$ 2,037,761

SEBRING AIRPORT AUTHORITY
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2021

Grantor / Program Title	CSFA Number	Grant Identification Number	Passed Through to Subrecipients	Grant Expenditures
STATE FINANCIAL ASSISTANCE				
Florida Department of Transportation				
Aviation Grant Programs	55.004	G1J92	$ -	$ 49,898
Total Aviation Grant Programs			-	49,898
Intermodal Access Development Program	55.014	G1227	-	2,292,873
Total Intermodal Access Development Program			-	2,292,873
Total Florida Department of Transportation			-	2,342,771
Total Expenditures of State Financial Assistance			$ -	$ 2,342,771

See accompanying Notes to Schedule of Expenditures of State Financial Assistance.

SEBRING AIRPORT AUTHORITY
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 GENERAL

The accompanying Schedule of Expenditures of State Financial Assistance presents the activity of all state financial assistance programs of Sebring Airport Authority (Authority). The Authority reporting entity is defined in Note 1 to the Authority's basic financial statements for the year ended September 30, 2021. All state financial assistance received from state agencies are included in the schedule. The Authority did not receive any noncash assistance during the year. There were no loans or guarantees outstanding.

NOTE 2 BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of State Financial Assistance is presented using the accrual basis of accounting which is described in Note 1 to the Authority's financial statements for the year ended September 30, 2021.

NOTE 3 CONTINGENCIES

Grant monies received and disbursed by the Authority are for specific purposes and are subject to review by the grantor agencies. Such audits may result in request for reimbursement due to disallowed expenditures. Based upon prior experience, the Authority does not believe that such disallowances, if any, would have a material effect on the financial position of the Authority. As of February 16, 2022, there were no material questioned or disallowed costs as a result of grant audits in process or completed.

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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*

Board of Directors
Sebring Airport Authority
Sebring, 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 Sebring Airport Authority (Authority), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 16, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority'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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

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

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

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Board of Directors
Sebring Airport Authority

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority'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 Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Sebring, Florida
February 16, 2022

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

Board of Directors
Sebring Airport Authority
Sebring, Florida

Report on Compliance for Each Major State Project

We have audited the Sebring Airport Authority's (Authority) compliance with the types of compliance requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the Authority's major state projects for the year ended September 30, 2021. The Authority's major state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state projects applicable to its state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Authority's major state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits. Those standards and Chapter 10.550, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a state project occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state project. However, our audit does not provide a legal determination of the Authority's compliance.

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Opinion on Each Major State Project

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state projects for the year ended September 30, 2021.

Report on Internal Control over Compliance

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state project and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

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

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

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 Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Sebring, Florida
February 16, 2022

SEBRING AIRPORT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
STATE PROJECTS
YEAR ENDED SEPTEMBER 30, 2021

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? _____ yes ____x____ no
   - Significant deficiency(ies) identified? _____ yes ____x____ none reported
3. Noncompliance material to financial statements noted? _____ yes ____x____ no

State Financial Assistance

1. Internal control over state projects:
   - Material weakness(es) identified? _____ yes ____x____ no
   - Significant deficiency(ies) identified? _____ yes ____x____ none reported
2. Type of auditors' report issued on compliance for state projects: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with Chapter 10.557, Rules of the Auditor General? _____ yes ____x____ no

Identification of Major State Projects

CSFA Number(s)	**Name of State Project**
55.014	Intermodal Access Development Program

Dollar threshold used to distinguish between Type A and Type B state projects: $ 702,831

SEBRING AIRPORT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
STATE PROJECTS (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2021

Section II – Financial Statement Findings

Our audit did not disclose and matters required to be reported in accordance with *Government Auditing Standards.*

Section III – Findings and Questioned Costs – Major State Projects

Our audit did not disclose any matters required to be reported in accordance with Chapter 10.557, Rules of the Auditor General.

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MANAGEMENT LETTER

Board of Directors
Sebring Airport Authority
Sebring, Florida

Report on the Financial Statements

We have audited the financial statements of the Sebring Airport Authority (Authority), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated February 16, 2022.

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 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 Auditor's Report on Compliance for Each Major 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 February 16, 2022, 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. There were no 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. Information regarding the specific legal authority for the entity and each component unit is contained in 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 Authority has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions(s) met. In connection with our audit, we determined that the Authority 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 Authority. It is management's responsibility to monitor the Authority'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.

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.

Special District Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Authority reported:

a. The total number of district employees compensated in the last pay period of the Authority's fiscal year as: 12.

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Authority's fiscal year as 0.

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as: $624,058.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as 2,679.

e. Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:

- SEF Track Reconstruction Package 2 - $3,071,837 Budgeted Project Expenditures
- Runway 1-19 & Taxiway A Extension (7,000' total) – Interlocal Agreement with CRA for engineering, design, pre-construction and procurement - $830,349 Budgeted Project Expenditures

- Terminal AC Controls – Project Assistance Agreement with CRA Expenditures - $113,158 Budgeted Project Expenditures
- Design of Taxiway A4 Realignment - $110,000 Budgeted Project Expenditures

f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as: $2,972,584
   - Beginning Budgeted Expenses - $3,913,465 Final Budget Expenses $6,886,049

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 Authority's Board of Directors 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 16, 2022

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INDEPENDENT ACCOUNTANTS' REPORT

Sebring Airport Authority and the Florida Auditor General
Sebring, Florida

We have examined the Sebring Airport Authority's (Authority) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2021. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority'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 Authority complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Authority 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.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds; during the year ended September 30, 2021.

This report is intended solely for the information and use of the Authority 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 16, 2022

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SEBRING REGIONAL AIRPORT AND INDUSTRIAL PARK COMMUNITY REDEVELOPMENT AGENCY

FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2021



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SEBRING REGIONAL AIRPORT AND INDUSTRIAL PARK
COMMUNITY REDEVELOPMENT AGENCY
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Sebring Regional Airport and Industrial Park
Community Redevelopment Agency
Sebring, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Sebring Regional Airport and Industrial Park Community Redevelopment Agency (CRA), a component unit of Sebring Airport Authority, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Board of Directors
Sebring Regional Airport and Industrial Park
Community Redevelopment Agency

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the CRA as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2022, on our consideration of the CRA'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 CRA'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 CRA's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Sebring, Florida
February 16, 2022

SEBRING REGIONAL AIRPORT AND INDUSTRIAL PARK
COMMUNITY REDEVELOPMENT AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021

As management of the Sebring Regional Airport and Industrial Park Community Redevelopment Agency (CRA), we offer the readers of the CRA's basic financial statements this narrative overview and analysis of the financial activities of the CRA for the year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with the CRA's financial statements.

Financial Highlights

- The assets of the CRA exceeded its liabilities as of September 30, 2021 by $2,037,761 (net position).
- The CRA's total assets as of September 30, 2021 were $2,038,666.
- The CRA's total revenue was $398,461, consisting primarily of CRA Incremental Tax Revenue.
- The CRA's total expenses came to $161,049. General operating expense came to $1,754 and professional services expense consisted of $13,241. Project assistance to Sebring Airport Authority was $146,054. The increase in net position was $237,412.

Overview of Financial Statements

The CRA's government-wide financial statements include the following:

- Statement of Net Position — reports the CRA's assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position at the end of the fiscal year, and provides information about the nature and amounts of investment of resources and obligations to creditors.
- Statement of Activities — reports the results of activity over the course of the fiscal year. It details the costs associated with operating the CRA and how those costs were funded. It also provides an explanation of the change in net position from the previous fiscal year-end to the current fiscal year-end.
- The basic financial statements also include notes that provide required disclosures and other information necessary to gather the full meaning of the material presented in the statements.

The analysis of net position, revenue, and expenses are detailed and provide a comprehensive portrayal of financial conditions and related trends. The analysis includes all assets and liabilities using the accrual basis of accounting.

Accrual accounting is similar to the accounting used by most private sector companies. Accrual accounting recognizes revenue and expenses when earned regardless of when cash is received or paid.

Our analysis presents the CRA's net position, which can be thought of as the difference between what the CRA owns (assets) and what the CRA owes (liabilities). The net position analysis will allow the reader to measure the health or financial position of the CRA.

Over time, significant changes in the CRA's net position are an indicator of whether its financial health is improving or deteriorating. To fully assess the financial health of any CRA, the reader must also consider other nonfinancial factors such as fluctuations in the local economy, fluctuations in fuel prices, and the physical condition of the CRA's capital assets.

Net Position

The difference between an organization's assets and deferred outflows of resources and its liabilities and deferred inflows of resources equals its net position. The CRA's net position is classified as follows:

Net investment in capital assets — Capital assets, net of accumulated depreciation and reduced by debt attributable to the acquisition of those assets.

Restricted - Net position that can only be spent for specific purposes because of constraints imposed by external sources (such as grantors, bondholders, and higher levels of government), or imposed by constitutional provisions or enabling legislation.

Unrestricted — Net position that is not invested in capital assets or subject to restrictions.

Condensed Financial Information

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position:

	2021	2020
ASSETS		
Current Assets	$ 2,038,666	$ 1,800,349
LIABILITIES		
Accounts Payable	905	-
NET POSITION		
Restricted	2,037,761	1,800,349
Total Net Position	$ 2,037,761	$ 1,800,349

Assets increased $238,317 from the prior year, while liabilities increased by $905 from the prior year. There was an increase in net position of $237,412 due to excess revenue held for future large projects.

Condensed Financial Information (Continued)

Revenues, Expenses, and Changes in Net Position

	2021	2020
GENERAL REVENUE		
Incremental Tax Revenue	$ 395,536	$ 392,301
Interest Income, Net	2,925	7,267
Total General Revenue	398,461	399,568
EXPENSES		
Professional Services	13,241	26,180
General Operating Expenses	1,754	18,759
Sebring Airport Authority Project Assistance	146,054	145,118
Total Expenses	161,049	190,057
CHANGE IN NET POSITION	237,412	209,511
Net Position - Beginning of Year	1,800,349	1,590,838
NET POSITION - END OF YEAR	$ 2,037,761	$ 1,800,349

Total expenses decreased by $29,008. The decrease was due largely to decreases in general operating expense and professional services.

In fiscal year 2021, total general revenue was $398,461, while total expenditures were $161,049. This resulted in a positive change in net position of $237,412.

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 CRA, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The CRA is accounted for as a governmental fund.

Governmental funds are used to account for essentially the same functions reported as 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. In the current year, there are no reconciling items to account for between the governmental and fund level activity.

The CRA adopts an annual appropriated budget. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with the budget. The schedule shows the original adopted budget, the final budget, actual results, and the positive or negative variance between the final budget and actual results. After the original budget is approved, it may be amended for various reasons such as unanticipated revenues, unforeseen expenditures, or new grant awards. Actual expenditures were $2 million less than final budget due to project expenditures that were budgeted but not completed during the current fiscal year.

The governmental fund financial statements can be found on pages 7 - 8 of this report.

Economic Factors and Next Year's Budgets and Rates

The Sebring Regional Airport and Industrial Park Community Redevelopment Agency (CRA) is reported as a blended component unit of Sebring Airport Authority. Its Annual Budget was approved by Resolution 21-05 on September 16, 2021. The detailed budgets are available for review upon request.

Requests for Information

This financial report is designed to provide a general overview of the CRA's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed as follows:

Colleen Plonsky
Director of Finance
Sebring Airport CRA
128 CRA Lane
Sebring, FL 33870

SEBRING REGIONAL AIRPORT AND INDUSTRIAL PARK
COMMUNITY REDEVELOPMENT AGENCY
GOVERNMENTAL FUND BALANCE SHEET AND STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and Cash Equivalents	$ 2,038,666	$ -	$ 2,038,666
Total Assets	$ 2,038,666	-	2,038,666
LIABILITIES			
Accounts Payable	$ 905	-	905
Total Liabilities	905	-	905
FUND BALANCE/NET POSITION			
Fund Balance			
Restricted for Community Redevelopment	2,037,761	(2,037,761)	-
Total Fund Balance	2,037,761	(2,037,761)	-
Total Liabilities and Fund Balance	$ 2,038,666		
Net Position			
Restricted for Community Redevelopment		2,037,761	2,037,761
Total Net Position		$ 2,037,761	$ 2,037,761

See accompanying Notes to Financial Statements.

SEBRING REGIONAL AIRPORT AND INDUSTRIAL PARK
COMMUNITY REDEVELOPMENT AGENCY
GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2021

	General Fund	Adjustments	Statement of Activities
EXPENDITURES/EXPENSES			
Professional Services	$ 13,241	$ -	$ 13,241
General Operating	1,754	-	1,754
Sebring Airport Authority Project Assistance	146,054	-	146,054
Total Expenditures/Expenses	161,049	-	161,049
GENERAL REVENUES			
Incremental Tax Revenue	395,536	-	395,536
Interest Income	2,925	-	2,925
Total General Revenues	398,461	-	398,461
EXCESS OF REVENUES OVER EXPENDITURES	237,412	-	237,412
FUND BALANCE/NET POSITION			
Beginning of Year	1,800,349	-	1,800,349
END OF YEAR	$ 2,037,761	$ -	$ 2,037,761

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Sebring Regional Airport and Industrial Park Community Redevelopment Agency (CRA) was established by County ordinance on December 17, 1996 to grow and develop the boundaries of Sebring Regional Airport. Its mission is to eliminate blight and promote the redevelopment of the property within the CRA district. It achieves these goals through public-private partnerships and improvement of the public infrastructure. The CRA is governed by a board of seven members.

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units and present only the financial position of the CRA, a component unit of the Sebring Airport Authority (Authority), and not the Authority as a whole.

As defined by accounting principles generally accepted in the United States of America established by the Governmental Accounting Standards Board (GASB), the financial reporting entity consists of the primary government, as well as all component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Based on the application of these criteria, the CRA has determined there are no component units.

Basis of Presentation

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category and (or) the governmental and enterprise combined) for the determination of major funds. The CRA has used GASB Statement No. 34 minimum criteria for major fund determination.

The accounts of the CRA are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses 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.

Currently, the CRA has only one fund, the General Fund. The General Fund is the general operating fund of the CRA. It is used to account for all financial resources and expenditures.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all activities of the CRA. The CRA reports only governmental activities; it does not have any business-type activities. Governmental activities are supported largely by tax increment funding.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues consist of grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Payments received from taxes, insurance proceeds and other items not properly included as program revenues are reported as general revenues.

Separate financial information is provided for the governmental fund.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the CRA considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

Budgets and Budgetary Data

The following are the procedures in establishing the budget:

The CRA's executive director prepares the annual fiscal operating budget. The proposed budget is then presented to the CRA's board of directors for changes and final approval. Once adopted, the budget serves as legal authorization for expenditures.

Formal budgetary integration is employed as a management control device during the year for all governmental fund types. Budgets for the general fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). All appropriations lapse at the close of the fiscal year.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance

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 CRA's highest level of decision-making authority. The CRA has not established a policy regarding authorization to commit fund balance.

Assigned Fund Balance – Amounts the CRA intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed. This intent can be expressed by the CRA's board or by the CRA's board delegating this responsibility to the CRA executive director through the budgeting process. The CRA has not established a formal policy regarding authorization to assign fund balance amounts for a specific purpose.

Unassigned Fund Balance – Amounts that are available for any purpose; these amounts can be reported only in the CRA's general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the CRA considers restricted to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the CRA considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Use of Estimates

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

NOTE 2 DEPOSITS AND INVESTMENTS

Cash and cash equivalents as of September 30, 2021 consisted of:

Demand Deposits	$ 2,028,611
Local Government Surplus Trust Funds	10,055
Total	$ 2,038,666

Custodial Credit Risk is the risk that in the event of a bank failure the government's deposits may not be returned to it. Bank balances of the CRA's deposits at September 30, 2021 were $2,028,611. The CRA's monies must be deposited in banks designated as qualified public depositories by the chief financial officer, Florida Department of Financial Services. Therefore, the CRA'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 CRA 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.

The CRA invests funds throughout the year with Florida PRIME, an investment pool administered by the State Board of Administration, under the regulatory oversight of the state of Florida. Investments in Florida PRIME are made pursuant to Chapter 125.31, Florida Statutes. The investments are not categorized because they are not evidenced by securities that exist in physical or book entry form.

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

Throughout the year and as of September 30, 2021, Florida PRIME contained certain floating and adjustable rate securities which were indexed based on the prime rate and/or one and three-month LIBOR rates. These investments represented 4.4% of Florida PRIME's portfolio at September 30, 2021.

Florida PRIME meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost, as a cash equivalent.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The dollar weighted average days to maturity (WAM) of Florida PRIME as of September 30, 2021 was 49 days. Next interest rate reset dates for floating securities are used in the calculation of the WAM. The weighted average life (WAL) of the Florida PRIME at September 30, 2021 was 64 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in Florida PRIME must carry an "AAAm" rating from Standard and Poor's.

On September 30, 2021, Standard and Poor's Ratings Services assigned the Florida PRIME an "AAAm" principal stability funding rating.

With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days."

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2021, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 3 RISK MANAGEMENT

The CRA 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. To protect against this risk the CRA has engaged Public Risk Insurance Advisors, a governmental insurance carrier, as its agent. This agency administers insurance activities relating to property, general liability, public official's and employment practices liability, automobile crime, and worker compensation. The CRA is liable for deductibles on certain coverage. Insurance settlements have not exceeded insurance coverage in any of the three prior fiscal years.

NOTE 4 RELATED PARTY TRANSACTIONS

The members of the CRA board are also members of the board of the Authority. Transactions between the CRA and the Authority for the year ending September 30, 2021 include $146,054 of project assistance.

SEBRING REGIONAL AIRPORT AND INDUSTRIAL PARK
COMMUNITY REDEVELOPMENT AGENCY
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

	Budget			Variance - Positive
	Original	Final	Actual	(Negative)
REVENUES				
Incremental Tax Revenue	$ 395,536	$ 395,536	$ 395,536	$ -
Interest Income	7,500	7,500	2,925	(4,575)
Total Revenues	403,036	403,036	398,461	(4,575)
EXPENDITURES				
Professional Services	21,800	31,000	13,241	17,759
General Operating	2,005	2,168	1,754	414
Sebring Airport Authority Project Assistance	150,160	2,170,217	146,054	2,024,163
Total Expenditures	173,965	2,203,385	161,049	2,042,336
NET CHANGE IN FUND BALANCE	229,071	(1,800,349)	237,412	2,037,761
Fund Balance - Beginning of Year	1,800,349	1,800,349	1,800,349	-
FUND BALANCE - END OF YEAR	$ 2,029,420	$ -	$ 2,037,761	$ 2,037,761

SEBRING REGIONAL AIRPORT AND INDUSTRIAL PARK
COMMUNITY REDEVELOPMENT AGENCY
NOTE TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2021

NOTE 1 BUDGETARY INFORMATION

Budgets are prepared and adopted annually for the general fund in accordance with procedures and time intervals prescribed by Florida Statutes. Accordingly, the board adopted an annual budget for the general fund for the fiscal year ended September 20, 2021.

The annual budget serves as the legal authorization for expenditures. Expenditures cannot legally exceed the total amount budgeted for each account. All budget amendments, which change the legally adopted appropriations, are approved by the board, and may be amended at any CRA meeting prior to 60 days after the fiscal year-end. The level of control for appropriations is exercised at the account level. Appropriations lapse at year-end. Budgets are prepared using the same modified accrual basis as is used to account for actual transactions.

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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*

Board of Directors
Sebring Regional Airport and Industrial Park
Community Redevelopment Agency
Sebring, 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 and the major fund of Sebring Regional Airport and Industrial Park Community Redevelopment Agency (CRA), a component unit of Sebring Airport Authority, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements, and have issued our report thereon dated February 16, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the CRA'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 CRA's internal control. Accordingly, we do not express an opinion on the effectiveness of the CRA's internal control.

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

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

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Board of Directors
Sebring Regional Airport and Industrial Park
Community Redevelopment Agency

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CRA'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 CRA'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 CRA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Sebring, Florida
February 16, 2022

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MANAGEMENT LETTER

Board of Directors
Sebring Regional Airport and Industrial Park
Community Redevelopment Agency
Sebring, Florida

Report on the Financial Statements

We have audited the financial statements of the Sebring Regional Airport and Industrial Park Community Redevelopment Agency (CRA), a component unit of Sebring Airport Authority, as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated February 16, 2022.

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 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;* and Independent Accountant's 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 16, 2022, 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. There were no 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. Information regarding the specific legal authority for the entity is contained in 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 CRA has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions(s) met. In connection with our audit, we determined that the CRA 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 CRA. It is management's responsibility to monitor the CRA'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.

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. The CRA contains no component units.

Special District Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the CRA reported:

a. There were no district employees compensated in the last pay period of the District's fiscal year.

b. There were no independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year.

c. There was no compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency.

d. There was no compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency.

e. Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:

- $830,349 Runway 1-19 & Taxiway A Extension (7,000' total) – Interlocal Agreement with Sebring Airport Authority for engineering, design, pre-construction and procurement: CRA Expenditures - $58,841
- $113,158 Terminal AC Controls – Project Assistance Agreement with Sebring Airport Authority: CRA Expenditures - $113,158

f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as: See page 15 of the financial statements.

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. Matters identified in our audit are reported in the Independent Accountants' Report on our testing of compliance with Sections 163.387(6) and (7), Florida Statutes.

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 CRA's Board of Directors 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 16, 2022

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INDEPENDENT ACCOUNTANTS' REPORT

Sebring Regional Airport and Industrial Park
Community Redevelopment Agency
and the Florida Auditor General
Sebring, Florida

We have examined the Sebring Regional Airport and Industrial Park Community Redevelopment Agency's (CRA) compliance with Section 218.415, Florida Statutes, regarding the investment of public funds, and Sections 163.387(6) and (7), Florida Statutes, regarding community redevelopment agencies, during the year ended September 30, 2021. Management of the CRA is responsible for the CRA's compliance with the specified requirements. Our responsibility is to express an opinion on the CRA'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 CRA complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the CRA 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.

Our examination does not provide a legal determination on the CRA's compliance with specified requirements.

Our examination disclosed that the CRA did not submit the adopted budget to the Board of County Commissioners, as required by Florida Statue 163.387(6)(b) within 10 days of adoption.

In our opinion, except for the items described in the preceding paragraph, the CRA complied, in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds; and Sections 163.387(6) and (7), Florida Statutes, regarding community redevelopment agencies; during the year ended September 30, 2021.

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This report is intended solely for the information and use of the CRA 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 16, 2022

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Leah Sauls, Development Services Director**

SUBJECT/TITLE: **Request acceptance of the Bonobilt's Sunshine State Showdown Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners for and on behalf of Tourist Development Fiscal Year 2021-2022.**

STATEMENT OF ISSUE

Bonobilt's Sunshine State Showdown - Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners is an agreement to accept funds allocated to the Tourism Development Council (TDC) to support Bonobilt's Sunshine State Showdown. The grant is required to be executed by the Board of County Commissioners in order to be considered for grant funding. The award from the TDC is based on expenditures for allowed expenses on behalf of Bonobilt's Sunshine State Showdown.

RECOMMENDED ACTION

Move to accept the Bonobilt's Sunshine State Showdown Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners for and on behalf of Tourist Development Fiscal Year 2021-2022.

FISCAL IMPACT

The fiscal impact will be an increase to Fund 152 (Tourist Development Trust) in the estimated amount of up to $3,058.00 which could be appropriated to cost center 5305 (Marketing & Promotions) if needed.

Attachments: FSF_Grant_Contract_-_Bonobilts_Sunshine_Stat.pdf

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3/24/2022

Visit Sebring
Casey Hartt, Lead Marketing Consultant
501 S Commerce Avenue
Sebring, FL 33870

Dear Casey

We are pleased to inform you that the Florida Sports Foundation Board of Directors has approved the following grant(s):

$3,058 for Bonobilt's Sunshine State Showdown

Please accept the amount of this conditional award by signing the attached contract agreement within thirty (30) days. A checklist is provided below for your convenience.

- **Read and sign contract electronically or sign and return two printed copies to FSF**
- **Make sure a certificate of insurance naming Florida Sports Foundation is in place and a copy is sent to FSF 15 days prior to the event.**
- **A post event report is required per FSF Policies & Procedures for disbursement and should include:**
    - Front and back copies of cancelled checks, or electronic funds transfers, from grantee to third party for reimbursable expenses.
    - An invoice supporting charges paid above.
    - Proof of display of FSF Branding. Such branding will be in the following forms:
        - Display of the "COME PLAY IN FLORIDA" logo on event website,
        - Display of the "COME PLAY IN FLORIDA" banner at the event site.

NB: Please use this link for our media & branding guidelines. (https://playinflorida.com/media-library/)

The post event report can be found and completed on our website.

If you have any questions or concerns, please contact us at (407) 956-5664.

Sincerely,

Liese Abili

Liese Abili
Vice President, Sports Development

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FLORIDA SPORTS FOUNDATION
Small Market Grant Program
Grant Agreement

THIS GRANT AGREEMENT entered into this day, **3/24/2022** , by and between the Florida Sports Foundation, Inc., a division of Enterprise Florida, Inc., hereinafter referred to as the "Grantor" and **Visit Sebring** , hereinafter referred to as the "Grantee".

WITNESSETH

WHEREAS, the State of Florida Legislature mandated in Section 288.901(f), Florida Statutes, that the Grantor shall assist and market professional and amateur sport teams and sporting events in Florida; and the Grantor is empowered to make grants of funds in accordance with the promotion of major and minor sporting events; and,

WHEREAS, the Florida Sports Foundation has approved an appropriation for such grant.

IT IS, in consideration of the mutual undertakings and agreements hereinafter set forth, agreed between the Grantor and the Grantee as follows:

1.0 **PARTIES:**

The parties and their respective addresses for the purposes of this Agreement are:

Florida Sports Foundation
101 North Monroe Street, Suite 1000
Tallahassee, Florida 32301

Visit Sebring
Casey Hartt
501 S Commerce Avenue
Sebring, FL 33870

2.0 **NOTICES**:

All notices between the parties, provided for herein, shall be by confirmed fax, confirmed FedEx or certified mail, return receipt requested, delivered to the address of the parties as set forth in section 1.0 above.

3.0 **GRANT DESCRIPTION**:

The Grantee will expend grant funds in accordance with section 6.0 (a), located in this contract. Funds made available by the Grantor pursuant to this Grant Agreement shall be expended solely for the purpose of the project and the legislatively appropriated purpose.

(a) Grantee: **Visit Sebring**

(b) Payee: **Visit Sebring**

(c) Name/Date of Event: **Bonobilt's Sunshine State Showdown - 6/17/2022 thru 6/19/2022**

(d) Total Amount of Grant**: $ 3,058**

(e) Project Budget: As provided in Grant Application.

(f) Reporting Schedule: Grantee shall submit final report and request for reimbursement within ninety (90) days of the last day of the event.

(g) Grant Period: **3/24/2022 through the end of Event**

4.0 **GRANT REQUIREMENTS**:

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(a) Audit: Grantee will complete a post event report, an accounting of the events financial activity, and proper use of funds, within ninety (90) days after the event and provide documentation evidencing the direct impact of the event. The Grantee agrees to comply with the audit requirement of Sections 215.97 and 17.03, Florida Statutes, and all applicable Rules of the Auditor General as referenced in Attachment A.

(b) Records: Grantee shall retain and maintain all records, including records of all payments made by the Grantee in connection with this Agreement, and make available and provide access for financial audit as may be requested by the Grantor, the Grantor's independent auditor, by the state personnel of the Office of the Florida Auditor General, Chief Financial Officer and Office of the Chief Inspector General. Records shall include books, records, documents and other evidence, including, but not limited to, vouchers, bills, invoices, requests for payment, and other supporting documentation, which, according to generally accepted governmental accounting principles, procedures and practices, sufficiently and properly reflect all program costs expended in the performance of this Grant Agreement. Such records shall be retained for a minimum period of seven (7) years after termination of this Agreement.

(c) Cancellation: Grantee shall notify the Grantor immediately if the event is canceled and the Grantee shall return any funds dispersed pursuant to this Agreement within seven (7) days of such cancellation.

(d) Insurance: Grantee shall, prior to event, provide proof of insurance listing the Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence. If Grantee is a government entity, agency or subdivision pursuant to Section 768.28, Florida Statutes, and/or a self-insurer pursuant to Section 768.28, Florida Statutes, and does not otherwise provide proof of its own insurance listing Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence, Grantee, notwithstanding its compliance with any requirements imposed by said statute, shall ensure that any third-party recipient of said Grant Funds list Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence. Grantee shall provide said proof of insurance listing Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence, as a condition precedent to Grantee's receipt of said Grant Funds.

(e) Indemnification: Grantee shall act as an independent contractor and not as an employee of the Grantor in the performance of the tasks and duties, which are the subject of this Grant Agreement. The Grantee shall be liable, and agrees to be liable for, and to the extent allowed by law, shall indemnify, defend, and hold the Grantor, the state of Florida, and its employees and agents, harmless from all liability of any nature or kind, including costs and expenses for or on account of any copyrighted, patented, or unpatented inventions, process or articles manufactured by the Grantee, and well as claims, suits, judgments, or damages arising from the Grantee's performance of the tasks and duties which are the subject of this Grant Agreement. If Grantee is a government entity, the Grantee is subject to the provisions and limitations of 768.28 Florida Statute, and agrees to indemnify, hold harmless and defend Grantor from and against claims, demands, causes of action, losses, damages, liabilities, costs and expenses (including attorney's fees) caused as a result of the negligent acts of the government entity or its employees.

5.0 **TERMINATION**:

(a) Breach: This Agreement may be terminated by the Grantor for breach upon failure of the Grantee to perform any requirement or provisions of this Agreement upon no less than twenty-four (24) hours written notice from the time the Grantor becomes aware of the breach. If Grantor determines that a breach of any provision of this Agreement has occurred, Grantor has the right to withhold a portion of the grant award as determined by the Board of Directors.

(b) Refusal to Grant Public Access: This Agreement may be terminated by the Grantor for refusal by the Grantee to allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received by the Grantee in conjunction with this Agreement. (Section 287.058, Florida Statutes)

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(c) Unauthorized Aliens: Grantor will consider the employment of unauthorized aliens, by any contractor or subcontractor, as described by Section 274A(e) of the Immigration and Nationalization Act, cause for termination of this Agreement. Grantee shall utilize the U.S. Department of Homeland Security's E-Verify, in accordance with the terms governing the use of the system, to verify the employment eligibility of:

(a) All persons employed during the contract term by the contractor to perform employment duties within Florida; and

(b) All persons (including subcontractors) assigned by Grantee to perform work pursuant to this agreement.

6.0 **PAYMENTS**:

(a) Transfer of Funds. Funds will be made available by the Grantor to the Grantee, as a reimbursement for paid invoices, which are supported by canceled checks dated within the grant period, upon receipt and review of a completed Post Event Report. Only those items identified as allowable below will be reimbursed. The following summarizes the allowable/disallowable expenses that may be used for reimbursement.

Allowable Expenses:

1. Promotion, marketing & programming
2. Paid advertising & media buys
3. Production & technical expenses; officials
4. Site fees, venue rentals, costs (contract help)
5. Rentals, insurance, rights fees, bid fees, sanction fees, non-monetary awards

Disallowable Expenses:

1. General and administrative expenses
2. Building, renovating and/or remodeling
3. Permanent equipment purchases
4. Debts incurred prior to the grant
5. Programs which solicit advertising
6. Hospitality or social functions including meals or banquets
7. Travel expenses

(b) Availability of Funds. The Grantor's liability under this Grant Agreement is contingent upon the continued availability of an annual appropriation by the Legislature of the State of Florida. In the event this Grant Agreement extends beyond the Grantor's current fiscal year that begins on July 1 of each year and ends on June 30 of each succeeding year, the Grantor and the Grantee mutually agree that performance and payment during subsequent fiscal periods is contingent upon sufficient funds being appropriated. The Grantor shall be the final determiner of the availability of such funds.

7.0 **LEGAL REQUIREMENTS**:

(a) With respect to its interpretation, construction, effect, performance, enforcement, and all other matters, this Grant Agreement shall be governed by, and be consistent with, the whole law of the state of Florida, both procedural and substantive. Any and all litigation arising under this Grant Agreement shall be brought in the appropriate state of Florida court in Leon County, Florida.

(b) Grantee agrees to comply with any and all applicable federal, state, local laws, rules, and regulations applicable to expenditures of State funds that are in effect at the time of any such expenditure, and as related to the execution of the Grant Agreement.

8.0 **MODIFICATION**: This writing and any Attachments herein, contains the entire Grant Agreement of the parties. No representations were made or relied upon by either party, other than those that are expressly set forth. No agent, employee, or other representative of either party is empowered to alter any of the terms of this Grant Agreement, unless done in writing and signed by an executive officer of the Grantee and designee for the

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Grantor.

9.0 **MISCELLANEOUS:**

(a) The Grantor is not bound by any agreements to indemnify or hold harmless, nor responsible for liquidated damages or cancellation charges.
(b) No provision of this Grant Agreement shall be construed as a waiver by the Grantor of any right, defense or claim, which the Grantor may have in any litigation arising under the Grant Agreement. Nor shall any Agreement provision be construed as a waiver by the state of Florida, and its employees and agents, of any right to initiate litigation.
(c) The Grantee affirms that it is aware of the Grantor's Grant Program Policies & Procedures in place and effective throughout the term of this Grant Agreement.

10.0 **VENDORS ON SCRUTINIZED COMPANIES LISTS:**

By executing this Agreement, «Organization», the Grantee, certifies that it is not: (1) listed on the Scrutinized Companies that Boycott Israel List, created pursuant to section 215.4725, Florida Statutes, (2) engaged in a boycott of Israel, (3) listed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, Florida Statutes, or (4) engaged in business operations in Cuba or Syria. Pursuant to section 287.135(5), Florida Statutes, the Grantor may immediately terminate this Agreement for cause if the Grantee is found to have submitted a false certification as to the above or if the Grantee is placed on the Scrutinized Companies that Boycott Israel List, is engaged in a boycott of Israel, 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, during the term of the Agreement. If the Grantor determines that the Grantee has submitted a false certification, Grantor will provide written notice to the Grantee. Unless the Grantee demonstrates in writing, within 90 calendar days of receipt of the notice, that Grantor's determination of false certification was made in error, Grantor shall bring a civil action against the Grantee. If the Grantor's determination is upheld, a civil penalty equal to the greater of $2 million or twice the amount of this Agreement shall be imposed on the Grantee, and the Grantee will be ineligible to bid on any Agreement with a Florida agency or local governmental entity for three years after the date of Grantor's determination of false certification by Grantor. If federal law ceases to authorize the states to adopt and enforce the contracting prohibition identified in this Article 10, this Article 10 shall be null and void.

IN WITNESS WHEREOF, the parties have caused their hand to be set by their respective authorized officials hereto.

DS ACF

For: Florida Sports Foundation

_____

For: Visit Sebring

_____
Signature - Authorized Agent

_____
Title

_____
Date

_____
Date

DocuSign Envelope ID: 2C6D7317-928B-4D19-968B-A349626F6651

Attachment A

THIS IS A STATE FUNDED AWARD

1. The Grantor hereby indicates state financial assistance is used to fund this Agreement, awarded through the Department of Economic Opportunity by an agreement.

2. State Project

FLORIDA SPORTS FOUNDATION Funding FY 2020-2021		
Line Item	**Title**	**Fund**
2324	Grants and Aids – FLORIDA SPORTS FOUNDATION	State Economic Enhancement and Development (SEED) TF
2324	Grants and Aids – FLORIDA SPORTS FOUNDATION	Professional Sports Development TF

Catalog of State Financial Assistance

Standard state project number identifier: **40.040**

State Project Title: **Local Economic Development Initiatives**

Agency: **Department of Economic Opportunity**

Program: **Community Development/Division of Strategic Business Development**

Budget Entity: **40300100 / 40300200 / 40400100 Community and Economic Development Projects**

Specific Appropriation: **Line Item 2324**

Appropriation Category: **100562 / 100931 / 102241 – Community and Economic Development Projects**

Authorization: **GAA**

3. In connection with the audit requirements addressed in herein, the Grantee 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.

4. Additional information regarding the Florida Single Audit Act can be found at: https://apps.fldfs.com/fsaa/statutes.aspx

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Leah Sauls, Development Services Director**

SUBJECT/TITLE: **Request acceptance of the ACL Southeast Open Corn Hole Tournament Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners for and on behalf of Tourist Development Fiscal Year 2021-2022.**

STATEMENT OF ISSUE

ACL Southeast Open Corn Hole Tournament - Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners is an agreement to accept funds allocated to the Tourism Development Council (TDC) to support ACL Southeast Open Corn Hole Tournament. The grant is required to be executed by the Board of County Commissioners in order to be considered for grant funding. The award from the TDC is based on expenditures for allowed expenses on behalf of ACL Southeast Open Corn Hole Tournament.

RECOMMENDED ACTION

Move to accept the ACL Southeast Open Corn Hole Tournament Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners for and on behalf of Tourist Development Fiscal Year 2021-2022.

FISCAL IMPACT

The fiscal impact will be an estimated increase to Fund 152 (Tourist Development Trust) in the estimated amount of up to $4,414.00 which could be appropriated to cost center 5305 (Marketing & Promotions) if needed.

Attachments: FSF_Grant_Contract_-_ACL_Southeast_Open_Corn_.pdf

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3/24/2022

Visit Sebring
Casey Hartt, Lead Marketing Consultant
501 S Commerce Avenue
Sebring, FL 33870

Dear Casey

We are pleased to inform you that the Florida Sports Foundation Board of Directors has approved the following grant(s):

$4,414 for ACL Southeast Open Corn Hole Tournament

Please accept the amount of this conditional award by signing the attached contract agreement within thirty (30) days. A checklist is provided below for your convenience.

- **Read and sign contract electronically or sign and return two printed copies to FSF**
- **Make sure a certificate of insurance naming Florida Sports Foundation is in place and a copy is sent to FSF 15 days prior to the event.**
- **A post event report is required per FSF Policies & Procedures for disbursement and should include:**
    - Front and back copies of cancelled checks, or electronic funds transfers, from grantee to third party for reimbursable expenses.
    - An invoice supporting charges paid above.
    - Proof of display of FSF Branding. Such branding will be in the following forms:
        - Display of the "COME PLAY IN FLORIDA" logo on event website,
        - Display of the "COME PLAY IN FLORIDA" banner at the event site.

NB: Please use this link for our media & branding guidelines. (https://playinflorida.com/media-library/)

The post event report can be found and completed on our website.

If you have any questions or concerns, please contact us at (407) 956-5664.

Sincerely,

Liese Abili

Liese Abili
Vice President, Sports Development

DocuSign Envelope ID: 04021A9F-165F-46EA-85FC-1B543E0947DB

FLORIDA SPORTS FOUNDATION
Small Market Grant Program
Grant Agreement

THIS GRANT AGREEMENT entered into this day, **3/24/2022** , by and between the Florida Sports Foundation, Inc., a division of Enterprise Florida, Inc., hereinafter referred to as the "Grantor" and **Visit Sebring** , hereinafter referred to as the "Grantee".

WITNESSETH

WHEREAS, the State of Florida Legislature mandated in Section 288.901(f), Florida Statutes, that the Grantor shall assist and market professional and amateur sport teams and sporting events in Florida; and the Grantor is empowered to make grants of funds in accordance with the promotion of major and minor sporting events; and,

WHEREAS, the Florida Sports Foundation has approved an appropriation for such grant.

IT IS, in consideration of the mutual undertakings and agreements hereinafter set forth, agreed between the Grantor and the Grantee as follows:

1.0 **PARTIES:**

The parties and their respective addresses for the purposes of this Agreement are:

Florida Sports Foundation
101 North Monroe Street, Suite 1000
Tallahassee, Florida 32301

Visit Sebring
Casey Hartt
501 S Commerce Avenue
Sebring, FL 33870

2.0 **NOTICES**:

All notices between the parties, provided for herein, shall be by confirmed fax, confirmed FedEx or certified mail, return receipt requested, delivered to the address of the parties as set forth in section 1.0 above.

3.0 **GRANT DESCRIPTION**:

The Grantee will expend grant funds in accordance with section 6.0 (a), located in this contract. Funds made available by the Grantor pursuant to this Grant Agreement shall be expended solely for the purpose of the project and the legislatively appropriated purpose.

(a) Grantee: **Visit Sebring**

(b) Payee: **Visit Sebring**

(c) Name/Date of Event: **ACL Southeast Open Corn Hole Tournament - 5/27/2022 thru 5/29/2022**

(d) Total Amount of Grant**: $ 4,414**

(e) Project Budget: As provided in Grant Application.

(f) Reporting Schedule: Grantee shall submit final report and request for reimbursement within ninety (90) days of the last day of the event.

(g) Grant Period: **3/24/2022 through the end of Event**

4.0 **GRANT REQUIREMENTS**:

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(a) Audit: Grantee will complete a post event report, an accounting of the events financial activity, and proper use of funds, within ninety (90) days after the event and provide documentation evidencing the direct impact of the event. The Grantee agrees to comply with the audit requirement of Sections 215.97 and 17.03, Florida Statutes, and all applicable Rules of the Auditor General as referenced in Attachment A.

(b) Records: Grantee shall retain and maintain all records, including records of all payments made by the Grantee in connection with this Agreement, and make available and provide access for financial audit as may be requested by the Grantor, the Grantor's independent auditor, by the state personnel of the Office of the Florida Auditor General, Chief Financial Officer and Office of the Chief Inspector General. Records shall include books, records, documents and other evidence, including, but not limited to, vouchers, bills, invoices, requests for payment, and other supporting documentation, which, according to generally accepted governmental accounting principles, procedures and practices, sufficiently and properly reflect all program costs expended in the performance of this Grant Agreement. Such records shall be retained for a minimum period of seven (7) years after termination of this Agreement.

(c) Cancellation: Grantee shall notify the Grantor immediately if the event is canceled and the Grantee shall return any funds dispersed pursuant to this Agreement within seven (7) days of such cancellation.

(d) Insurance: Grantee shall, prior to event, provide proof of insurance listing the Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence. If Grantee is a government entity, agency or subdivision pursuant to Section 768.28, Florida Statutes, and/or a self-insurer pursuant to Section 768.28, Florida Statutes, and does not otherwise provide proof of its own insurance listing Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence, Grantee, notwithstanding its compliance with any requirements imposed by said statute, shall ensure that any third-party recipient of said Grant Funds list Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence. Grantee shall provide said proof of insurance listing Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence, as a condition precedent to Grantee's receipt of said Grant Funds.

(e) Indemnification: Grantee shall act as an independent contractor and not as an employee of the Grantor in the performance of the tasks and duties, which are the subject of this Grant Agreement. The Grantee shall be liable, and agrees to be liable for, and to the extent allowed by law, shall indemnify, defend, and hold the Grantor, the state of Florida, and its employees and agents, harmless from all liability of any nature or kind, including costs and expenses for or on account of any copyrighted, patented, or unpatented inventions, process or articles manufactured by the Grantee, and well as claims, suits, judgments, or damages arising from the Grantee's performance of the tasks and duties which are the subject of this Grant Agreement. If Grantee is a government entity, the Grantee is subject to the provisions and limitations of 768.28 Florida Statute, and agrees to indemnify, hold harmless and defend Grantor from and against claims, demands, causes of action, losses, damages, liabilities, costs and expenses (including attorney's fees) caused as a result of the negligent acts of the government entity or its employees.

5.0 **TERMINATION**:

(a) Breach: This Agreement may be terminated by the Grantor for breach upon failure of the Grantee to perform any requirement or provisions of this Agreement upon no less than twenty-four (24) hours written notice from the time the Grantor becomes aware of the breach. If Grantor determines that a breach of any provision of this Agreement has occurred, Grantor has the right to withhold a portion of the grant award as determined by the Board of Directors.

(b) Refusal to Grant Public Access: This Agreement may be terminated by the Grantor for refusal by the Grantee to allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received by the Grantee in conjunction with this Agreement. (Section 287.058, Florida Statutes)

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(c) Unauthorized Aliens: Grantor will consider the employment of unauthorized aliens, by any contractor or subcontractor, as described by Section 274A(e) of the Immigration and Nationalization Act, cause for termination of this Agreement. Grantee shall utilize the U.S. Department of Homeland Security's E-Verify, in accordance with the terms governing the use of the system, to verify the employment eligibility of:

(a) All persons employed during the contract term by the contractor to perform employment duties within Florida; and

(b) All persons (including subcontractors) assigned by Grantee to perform work pursuant to this agreement.

6.0 **PAYMENTS**:

(a) Transfer of Funds. Funds will be made available by the Grantor to the Grantee, as a reimbursement for paid invoices, which are supported by canceled checks dated within the grant period, upon receipt and review of a completed Post Event Report. Only those items identified as allowable below will be reimbursed. The following summarizes the allowable/disallowable expenses that may be used for reimbursement.

Allowable Expenses:

1. Promotion, marketing & programming
2. Paid advertising & media buys
3. Production & technical expenses; officials
4. Site fees, venue rentals, costs (contract help)
5. Rentals, insurance, rights fees, bid fees, sanction fees, non-monetary awards

Disallowable Expenses:

1. General and administrative expenses
2. Building, renovating and/or remodeling
3. Permanent equipment purchases
4. Debts incurred prior to the grant
5. Programs which solicit advertising
6. Hospitality or social functions including meals or banquets
7. Travel expenses

(b) Availability of Funds. The Grantor's liability under this Grant Agreement is contingent upon the continued availability of an annual appropriation by the Legislature of the State of Florida. In the event this Grant Agreement extends beyond the Grantor's current fiscal year that begins on July 1 of each year and ends on June 30 of each succeeding year, the Grantor and the Grantee mutually agree that performance and payment during subsequent fiscal periods is contingent upon sufficient funds being appropriated. The Grantor shall be the final determiner of the availability of such funds.

7.0 **LEGAL REQUIREMENTS**:

(a) With respect to its interpretation, construction, effect, performance, enforcement, and all other matters, this Grant Agreement shall be governed by, and be consistent with, the whole law of the state of Florida, both procedural and substantive. Any and all litigation arising under this Grant Agreement shall be brought in the appropriate state of Florida court in Leon County, Florida.

(b) Grantee agrees to comply with any and all applicable federal, state, local laws, rules, and regulations applicable to expenditures of State funds that are in effect at the time of any such expenditure, and as related to the execution of the Grant Agreement.

8.0 **MODIFICATION**: This writing and any Attachments herein, contains the entire Grant Agreement of the parties. No representations were made or relied upon by either party, other than those that are expressly set forth. No agent, employee, or other representative of either party is empowered to alter any of the terms of this Grant Agreement, unless done in writing and signed by an executive officer of the Grantee and designee for the

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Grantor.

9.0 **MISCELLANEOUS:**

(a) The Grantor is not bound by any agreements to indemnify or hold harmless, nor responsible for liquidated damages or cancellation charges.
(b) No provision of this Grant Agreement shall be construed as a waiver by the Grantor of any right, defense or claim, which the Grantor may have in any litigation arising under the Grant Agreement. Nor shall any Agreement provision be construed as a waiver by the state of Florida, and its employees and agents, of any right to initiate litigation.
(c) The Grantee affirms that it is aware of the Grantor's Grant Program Policies & Procedures in place and effective throughout the term of this Grant Agreement.

10.0 **VENDORS ON SCRUTINIZED COMPANIES LISTS:**

By executing this Agreement, «Organization», the Grantee, certifies that it is not: (1) listed on the Scrutinized Companies that Boycott Israel List, created pursuant to section 215.4725, Florida Statutes, (2) engaged in a boycott of Israel, (3) listed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, Florida Statutes, or (4) engaged in business operations in Cuba or Syria. Pursuant to section 287.135(5), Florida Statutes, the Grantor may immediately terminate this Agreement for cause if the Grantee is found to have submitted a false certification as to the above or if the Grantee is placed on the Scrutinized Companies that Boycott Israel List, is engaged in a boycott of Israel, 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, during the term of the Agreement. If the Grantor determines that the Grantee has submitted a false certification, Grantor will provide written notice to the Grantee. Unless the Grantee demonstrates in writing, within 90 calendar days of receipt of the notice, that Grantor's determination of false certification was made in error, Grantor shall bring a civil action against the Grantee. If the Grantor's determination is upheld, a civil penalty equal to the greater of $2 million or twice the amount of this Agreement shall be imposed on the Grantee, and the Grantee will be ineligible to bid on any Agreement with a Florida agency or local governmental entity for three years after the date of Grantor's determination of false certification by Grantor. If federal law ceases to authorize the states to adopt and enforce the contracting prohibition identified in this Article 10, this Article 10 shall be null and void.

IN WITNESS WHEREOF, the parties have caused their hand to be set by their respective authorized officials hereto.



For: Florida Sports Foundation

_____

Date

For: Visit Sebring

_____
Signature - Authorized Agent

_____
Title

_____
Date

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Attachment A

THIS IS A STATE FUNDED AWARD

1. The Grantor hereby indicates state financial assistance is used to fund this Agreement, awarded through the Department of Economic Opportunity by an agreement.

2. State Project

FLORIDA SPORTS FOUNDATION Funding FY 2020-2021		
Line Item	**Title**	**Fund**
2324	Grants and Aids – FLORIDA SPORTS FOUNDATION	State Economic Enhancement and Development (SEED) TF
2324	Grants and Aids – FLORIDA SPORTS FOUNDATION	Professional Sports Development TF

Catalog of State Financial Assistance

Standard state project number identifier: **40.040**

State Project Title: **Local Economic Development Initiatives**

Agency: **Department of Economic Opportunity**

Program: **Community Development/Division of Strategic Business Development**

Budget Entity: **40300100 / 40300200 / 40400100 Community and Economic Development Projects**

Specific Appropriation: **Line Item 2324**

Appropriation Category: **100562 / 100931 / 102241 – Community and Economic Development Projects**

Authorization: **GAA**

3. In connection with the audit requirements addressed in herein, the Grantee 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.

4. Additional information regarding the Florida Single Audit Act can be found at: https://apps.fldfs.com/fsaa/statutes.aspx

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER:	**Leah Sauls, Development Services Director**
SUBJECT/TITLE:	**Request acceptance of the 2022 LIQUI MOLY PRO WATERCROSS NATIONAL TOUR Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners for and on behalf of Tourist Development Fiscal Year 2021-2022.**

STATEMENT OF ISSUE

The 2022 LIQUI MOLY PRO WATERCROSS NATIONAL TOUR - Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners is an agreement to accept funds allocated to the Tourism Development Council (TDC) to support the 2022 LIQUI MOLY PRO WATERCROSS NATIONAL TOUR. The grant is required to be executed by the Board of County Commissioners in order to be considered for grant funding. The award from the TDC is based on expenditures for allowed expenses on behalf of the 2022 LIQUI MOLY PRO WATERCROSS NATIONAL TOUR.

RECOMMENDED ACTION

Move to accept the 2022 LIQUI MOLY PRO WATERCROSS NATIONAL TOUR Florida Sports Foundation Grant Agreement between the Florida Sports Foundation Board of Directors and the Highlands County Board of County Commissioners for and on behalf of Tourist Development Fiscal Year 2021-2022.

FISCAL IMPACT

The fiscal impact will be an increase to Fund 152 (Tourist Development Trust) in the estimated amount of up to $1,316.00 which could be appropriated to cost center 5305 (Marketing & Promotions) if needed.

Attachments: FSF_Grant_Contract_-_2022_LIQUI_MOLY_PRO_WATE.pdf

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3/24/2022

Visit Sebring
Casey Hartt, Lead Marketing Consultant
501 S Commerce Avenue
Sebring, FL 33870

Dear Casey

We are pleased to inform you that the Florida Sports Foundation Board of Directors has approved the following grant(s):

$1,316 for 2022 LIQUI MOLY PRO WATERCROSS NATIONAL TOUR

Please accept the amount of this conditional award by signing the attached contract agreement within thirty (30) days. A checklist is provided below for your convenience.

- **Read and sign contract electronically or sign and return two printed copies to FSF**
- **Make sure a certificate of insurance naming Florida Sports Foundation is in place and a copy is sent to FSF 15 days prior to the event.**
- **A post event report is required per FSF Policies & Procedures for disbursement and should include:**
  - Front and back copies of cancelled checks, or electronic funds transfers, from grantee to third party for reimbursable expenses.
  - An invoice supporting charges paid above.
  - Proof of display of FSF Branding. Such branding will be in the following forms:
    - Display of the "COME PLAY IN FLORIDA" logo on event website,
    - Display of the "COME PLAY IN FLORIDA" banner at the event site.

NB: Please use this link for our media & branding guidelines. (https://playinflorida.com/media-library/)

The post event report can be found and completed on our website.

If you have any questions or concerns, please contact us at (407) 956-5664.

Sincerely,

Liese Abili

Liese Abili
Vice President, Sports Development

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FLORIDA SPORTS FOUNDATION
Small Market Grant Program
Grant Agreement

THIS GRANT AGREEMENT entered into this day, **3/24/2022** , by and between the Florida Sports Foundation, Inc., a division of Enterprise Florida, Inc., hereinafter referred to as the "Grantor" and **Visit Sebring** , hereinafter referred to as the "Grantee".

WITNESSETH

WHEREAS, the State of Florida Legislature mandated in Section 288.901(f), Florida Statutes, that the Grantor shall assist and market professional and amateur sport teams and sporting events in Florida; and the Grantor is empowered to make grants of funds in accordance with the promotion of major and minor sporting events; and,

WHEREAS, the Florida Sports Foundation has approved an appropriation for such grant.

IT IS, in consideration of the mutual undertakings and agreements hereinafter set forth, agreed between the Grantor and the Grantee as follows:

1.0 **PARTIES:**

The parties and their respective addresses for the purposes of this Agreement are:

Florida Sports Foundation
101 North Monroe Street, Suite 1000
Tallahassee, Florida 32301

Visit Sebring
Casey Hartt
501 S Commerce Avenue
Sebring, FL 33870

2.0 **NOTICES**:

All notices between the parties, provided for herein, shall be by confirmed fax, confirmed FedEx or certified mail, return receipt requested, delivered to the address of the parties as set forth in section 1.0 above.

3.0 **GRANT DESCRIPTION**:

The Grantee will expend grant funds in accordance with section 6.0 (a), located in this contract. Funds made available by the Grantor pursuant to this Grant Agreement shall be expended solely for the purpose of the project and the legislatively appropriated purpose.

(a) Grantee: **Visit Sebring**

(b) Payee: **Visit Sebring**

(c) Name/Date of Event: **2022 LIQUI MOLY PRO WATERCROSS NATIONAL TOUR - 4/8/2022 thru 4/10/2022**

(d) Total Amount of Grant**: $ 1,316**

(e) Project Budget: As provided in Grant Application.

(f) Reporting Schedule: Grantee shall submit final report and request for reimbursement within ninety (90) days of the last day of the event.

(g) Grant Period: **3/24/2022 through the end of Event**

4.0 **GRANT REQUIREMENTS**:

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(a) Audit: Grantee will complete a post event report, an accounting of the events financial activity, and proper use of funds, within ninety (90) days after the event and provide documentation evidencing the direct impact of the event. The Grantee agrees to comply with the audit requirement of Sections 215.97 and 17.03, Florida Statutes, and all applicable Rules of the Auditor General as referenced in Attachment A.

(b) Records: Grantee shall retain and maintain all records, including records of all payments made by the Grantee in connection with this Agreement, and make available and provide access for financial audit as may be requested by the Grantor, the Grantor's independent auditor, by the state personnel of the Office of the Florida Auditor General, Chief Financial Officer and Office of the Chief Inspector General. Records shall include books, records, documents and other evidence, including, but not limited to, vouchers, bills, invoices, requests for payment, and other supporting documentation, which, according to generally accepted governmental accounting principles, procedures and practices, sufficiently and properly reflect all program costs expended in the performance of this Grant Agreement. Such records shall be retained for a minimum period of seven (7) years after termination of this Agreement.

(c) Cancellation: Grantee shall notify the Grantor immediately if the event is canceled and the Grantee shall return any funds dispersed pursuant to this Agreement within seven (7) days of such cancellation.

(d) Insurance: Grantee shall, prior to event, provide proof of insurance listing the Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence. If Grantee is a government entity, agency or subdivision pursuant to Section 768.28, Florida Statutes, and/or a self-insurer pursuant to Section 768.28, Florida Statutes, and does not otherwise provide proof of its own insurance listing Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence, Grantee, notwithstanding its compliance with any requirements imposed by said statute, shall ensure that any third-party recipient of said Grant Funds list Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence. Grantee shall provide said proof of insurance listing Grantor as an additional insured for all purposes, with minimum liability coverage of $1,000,000 per occurrence, as a condition precedent to Grantee's receipt of said Grant Funds.

(e) Indemnification: Grantee shall act as an independent contractor and not as an employee of the Grantor in the performance of the tasks and duties, which are the subject of this Grant Agreement. The Grantee shall be liable, and agrees to be liable for, and to the extent allowed by law, shall indemnify, defend, and hold the Grantor, the state of Florida, and its employees and agents, harmless from all liability of any nature or kind, including costs and expenses for or on account of any copyrighted, patented, or unpatented inventions, process or articles manufactured by the Grantee, and well as claims, suits, judgments, or damages arising from the Grantee's performance of the tasks and duties which are the subject of this Grant Agreement. If Grantee is a government entity, the Grantee is subject to the provisions and limitations of 768.28 Florida Statute, and agrees to indemnify, hold harmless and defend Grantor from and against claims, demands, causes of action, losses, damages, liabilities, costs and expenses (including attorney's fees) caused as a result of the negligent acts of the government entity or its employees.

5.0 **TERMINATION**:

(a) Breach: This Agreement may be terminated by the Grantor for breach upon failure of the Grantee to perform any requirement or provisions of this Agreement upon no less than twenty-four (24) hours written notice from the time the Grantor becomes aware of the breach. If Grantor determines that a breach of any provision of this Agreement has occurred, Grantor has the right to withhold a portion of the grant award as determined by the Board of Directors.

(b) Refusal to Grant Public Access: This Agreement may be terminated by the Grantor for refusal by the Grantee to allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received by the Grantee in conjunction with this Agreement. (Section 287.058, Florida Statutes)

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(c) Unauthorized Aliens: Grantor will consider the employment of unauthorized aliens, by any contractor or subcontractor, as described by Section 274A(e) of the Immigration and Nationalization Act, cause for termination of this Agreement. Grantee shall utilize the U.S. Department of Homeland Security's E-Verify, in accordance with the terms governing the use of the system, to verify the employment eligibility of:

(a) All persons employed during the contract term by the contractor to perform employment duties within Florida; and

(b) All persons (including subcontractors) assigned by Grantee to perform work pursuant to this agreement.

6.0 **PAYMENTS**:

(a) Transfer of Funds. Funds will be made available by the Grantor to the Grantee, as a reimbursement for paid invoices, which are supported by canceled checks dated within the grant period, upon receipt and review of a completed Post Event Report. Only those items identified as allowable below will be reimbursed. The following summarizes the allowable/disallowable expenses that may be used for reimbursement.

Allowable Expenses:

1. Promotion, marketing & programming
2. Paid advertising & media buys
3. Production & technical expenses; officials
4. Site fees, venue rentals, costs (contract help)
5. Rentals, insurance, rights fees, bid fees, sanction fees, non-monetary awards

Disallowable Expenses:

1. General and administrative expenses
2. Building, renovating and/or remodeling
3. Permanent equipment purchases
4. Debts incurred prior to the grant
5. Programs which solicit advertising
6. Hospitality or social functions including meals or banquets
7. Travel expenses

(b) Availability of Funds. The Grantor's liability under this Grant Agreement is contingent upon the continued availability of an annual appropriation by the Legislature of the State of Florida. In the event this Grant Agreement extends beyond the Grantor's current fiscal year that begins on July 1 of each year and ends on June 30 of each succeeding year, the Grantor and the Grantee mutually agree that performance and payment during subsequent fiscal periods is contingent upon sufficient funds being appropriated. The Grantor shall be the final determiner of the availability of such funds.

7.0 **LEGAL REQUIREMENTS**:

(a) With respect to its interpretation, construction, effect, performance, enforcement, and all other matters, this Grant Agreement shall be governed by, and be consistent with, the whole law of the state of Florida, both procedural and substantive. Any and all litigation arising under this Grant Agreement shall be brought in the appropriate state of Florida court in Leon County, Florida.

(b) Grantee agrees to comply with any and all applicable federal, state, local laws, rules, and regulations applicable to expenditures of State funds that are in effect at the time of any such expenditure, and as related to the execution of the Grant Agreement.

8.0 **MODIFICATION**: This writing and any Attachments herein, contains the entire Grant Agreement of the parties. No representations were made or relied upon by either party, other than those that are expressly set forth. No agent, employee, or other representative of either party is empowered to alter any of the terms of this Grant Agreement, unless done in writing and signed by an executive officer of the Grantee and designee for the

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Grantor.

9.0 **MISCELLANEOUS:**

(a) The Grantor is not bound by any agreements to indemnify or hold harmless, nor responsible for liquidated damages or cancellation charges.
(b) No provision of this Grant Agreement shall be construed as a waiver by the Grantor of any right, defense or claim, which the Grantor may have in any litigation arising under the Grant Agreement. Nor shall any Agreement provision be construed as a waiver by the state of Florida, and its employees and agents, of any right to initiate litigation.
(c) The Grantee affirms that it is aware of the Grantor's Grant Program Policies & Procedures in place and effective throughout the term of this Grant Agreement.

10.0 **VENDORS ON SCRUTINIZED COMPANIES LISTS:**

By executing this Agreement, «Organization», the Grantee, certifies that it is not: (1) listed on the Scrutinized Companies that Boycott Israel List, created pursuant to section 215.4725, Florida Statutes, (2) engaged in a boycott of Israel, (3) listed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, Florida Statutes, or (4) engaged in business operations in Cuba or Syria. Pursuant to section 287.135(5), Florida Statutes, the Grantor may immediately terminate this Agreement for cause if the Grantee is found to have submitted a false certification as to the above or if the Grantee is placed on the Scrutinized Companies that Boycott Israel List, is engaged in a boycott of Israel, 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, during the term of the Agreement. If the Grantor determines that the Grantee has submitted a false certification, Grantor will provide written notice to the Grantee. Unless the Grantee demonstrates in writing, within 90 calendar days of receipt of the notice, that Grantor's determination of false certification was made in error, Grantor shall bring a civil action against the Grantee. If the Grantor's determination is upheld, a civil penalty equal to the greater of $2 million or twice the amount of this Agreement shall be imposed on the Grantee, and the Grantee will be ineligible to bid on any Agreement with a Florida agency or local governmental entity for three years after the date of Grantor's determination of false certification by Grantor. If federal law ceases to authorize the states to adopt and enforce the contracting prohibition identified in this Article 10, this Article 10 shall be null and void.

IN WITNESS WHEREOF, the parties have caused their hand to be set by their respective authorized officials hereto.

DS ACF

For: Florida Sports Foundation

_____

Date

For: Visit Sebring

_____
Signature - Authorized Agent

_____
Title

_____
Date

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Attachment A

THIS IS A STATE FUNDED AWARD

1. The Grantor hereby indicates state financial assistance is used to fund this Agreement, awarded through the Department of Economic Opportunity by an agreement.

2. State Project

FLORIDA SPORTS FOUNDATION Funding FY 2020-2021		
Line Item	**Title**	**Fund**
2324	Grants and Aids – FLORIDA SPORTS FOUNDATION	State Economic Enhancement and Development (SEED) TF
2324	Grants and Aids – FLORIDA SPORTS FOUNDATION	Professional Sports Development TF

Catalog of State Financial Assistance

Standard state project number identifier: **40.040**

State Project Title: **Local Economic Development Initiatives**

Agency: **Department of Economic Opportunity**

Program: **Community Development/Division of Strategic Business Development**

Budget Entity: **40300100 / 40300200 / 40400100 Community and Economic Development Projects**

Specific Appropriation: **Line Item 2324**

Appropriation Category: **100562 / 100931 / 102241 – Community and Economic Development Projects**

Authorization: **GAA**

3. In connection with the audit requirements addressed in herein, the Grantee 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.

4. Additional information regarding the Florida Single Audit Act can be found at: https://apps.fldfs.com/fsaa/statutes.aspx

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Lance Marine, Parks & Facilities Director**

SUBJECT/TITLE: **Request to open H.L. Bishop Park swimming area all year round with potential closures for maintenance as required.**

STATEMENT OF ISSUE

Currently, the swimming area at H.L. Bishop Park opens Memorial Day Weekend and closes Labor Day Weekend each year. A request has been made to open the swimming area year round. Parks & Facilities would maintain the ability to close the swimming area periodically as needed to replenish the beach sand, spray aquatic weeds and conduct other maintenance activates as required.

RECOMMENDED ACTION

Approve request to open H.L. Bishop Park swimming area all year round with potential closures for maintenance as required.

FISCAL IMPACT

No fiscal impact.

Attachments:

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER:	**Leah Sauls, Development Services Director**
SUBJECT/TITLE:	**Request to approve the appointment of Kacey Mee, dual general manager of Residence Inn by Marriott and tru by Hilton, Sebring, as a Regular Member of the Tourist Development Council representing tourist accommodations and filling the remainder of William Brantley's term ending May 2, 2023.**

STATEMENT OF ISSUE

General manager to both Residence Inn by Marriott and tru by Hilton of Sebring, Kacey Mee, applied to the Tourism Development Council to replace the seat vacated by Bill Brantley. Ms. Mee's appointment would fulfill the Florida Statutes Section 125.0104(4)(e) requirement to have not less than three nor more than four representatives from tourist accommodations serving on the Tourist Development Council. Kacey Mee submitted her application electronically the content of which is included in the attached.

RECOMMENDED ACTION

Move to approve the appointment of one tourist accommodation representative, Kacey Mee, to the Tourism Development Council with term beginning April 19, 2022 and expiring May 2, 2023.

FISCAL IMPACT

There is no fiscal impact.

Attachments: APPLICATION FOR APPOINTMENT_Mee.pdf

APPLICATION FOR APPOINTMENT

(To request appointment to a board, committee, authority, or other special activity)

Name: Kacey Mee

Address: 3221 Tubbs Road, Sebring FL

Phone: (863) 314-9100

Email: kmee@zmchotels.com

I wish to be appointed to the following board, committee, authority, or special activity of the Highlands County Board of County Commissioners: **TDC** as a regular member.

Employment experience

Current: Dual General Manager at the Residence Inn by Marriott and tru by Hilton in Sebring, FL.

Previous:

Dual Director of Operations at Residence Inn by Marriott and tru by Hilton Sebring, FL -2019-2020

Director of Operations at Residence Inn by Marriott, Sebring FL 2017-2018

Front Desk Manager at Residence Inn by Marriott, Sebring FL – 2016

Education/special Training

High School: Heartland Christian

College: South Florida Community College (now known as SFSC)

Special training:

Activities & interests: Reading, biking, geocaching, hiking, fishing

List any boards or committees to which you are currently appointed, elected offices held, or law enforcement positions held:

N/A

Are you related to any county employee or county commissioner? No

Conviction: No

Gender: Female

Disabled: No

Age: 30

Race: Asian

Upon checking this box, I electronically sign my application and certify that all statements and information provided in the application are true and to the best of my knowledge. It is the applicant's responsibility to keep the information on this application current. To advise the County of any changes please contact Michelle Drake by phone (863) 402-6517 or by email: mdrake@highlandsfl.gov.

Signature Certification: = Checked indicating Electronically Signed
Client IP = 167.187.100.203

Date Submitted: March 3, 2022

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Tanya Cannady, Business Services Director**

SUBJECT/TITLE: **Amendment to the Agreement between Highlands County Board of County Commissioners and Cigna to reimburse Advent Health at the rates negotiated between the County and Advent Health as part of the Client Specific Network.**

STATEMENT OF ISSUE

On March 21, 2022 an agreement was reached between Advent Health and Highlands County for Advent Health to accept reimbursement reflecting an 18% reduction to the inpatient and outpatient rates, including emergency visits for the members of the County's group health plan for dates of service on and after May 1, 2022. The 18% reduction will be applied to the rates in effect between Advent Health and Cigna under their existing hospital agreement.

RECOMMENDED ACTION

Move to approve amendment to the Agreement between Highlands County Board of County Commissioners and Cigna to reimburse Advent Health at the rates negotiated between the County and Advent Health as part of the Client Specific Network.

FISCAL IMPACT

Our Agent of Record, Gehring Group was unable to provide an estimated fiscal impact by the agenda deadline. Total claims last fiscal year amounted to $11,254,000. For example and illustration purposes only, if Advent Health claims amounted to 20% of the total prior fiscal year claims, then the savings calculation would have been ($11,254,000 x 20%) x 18%) $405,000 rounded.

Attachments: Cigna.pdf

CLIENT SPECIFIC NETWORK
ADMINISTRATION AGREEMENT

This Agreement, with an effective date of May 1, 2022, is between Highlands County Board of County Commissioners, ("Employer") and Cigna Health and Life Insurance Company ("Cigna").

Whereas, Cigna performs administrative services for Employer's employee welfare benefit plan (the "Plan") pursuant to an Administrative Services Only Agreement between Employer and Cigna (the "ASO Agreement"); and

Whereas, AdventHeatlh ("Provider") has agreed to provide health care services (the "Services") for Employer's Employees and their eligible dependents (the "Client Specific Network") through a special program as set forth in Exhibit "A" attached hereto ("CSN Arrangement"); and

Whereas, Employer has requested and Cigna has agreed to administer claims from Provider and reimburse Provider for the Services at rates negotiated between Employer and Provider as part of the Client Specific Network; and

Now, therefore, the Parties agree as follows:

1. Employer and Provider will provide Cigna with information related to claims in the same manner that such information is currently provided under the ASO Agreement, so that Cigna can process and adjudicate claims for Employer.

2. Cigna will adjudicate claims submitted by Provider and will handle all matters related to such claims in the same manner that Cigna adjudicates and handles claims submitted by providers directly contracted with Cigna. Cigna shall employ its standard claim adjudication policies/ procedures and Cigna Administrative Guidelines in the processing of Provider's claims and Cigna's interactions with Provider as it relates to administering the CSN arrangement.

3. If Provider does not participate in Cigna's contracted networks, it is understood and agreed that this CSN Arrangement does not create a participation status for the Provider in any Cigna network and for all intents and purposes the Provider will remain a Cigna nonparticipating provider. As such, Cigna will not credential or otherwise provide oversight of Provider as it relates to the CSN Arrangement.

4. This Agreement is an amendment to the ASO Agreement between Cigna and Employer. To the extent not consistent with the terms thereof, this Agreement shall be governed by the terms of the ASO Agreement. Except as specifically amended herein, the ASO Agreement shall remain in full force and effect.

5. Employer acknowledges and agrees that Cigna is not a party to the negotiated CSN discount arrangement between Employer and Provider. Agreed to by the duly authorized representatives of the Parties as set forth below:

Cigna

By:_____

Printed Name: Aimee Burnham

Title: Contractual Agreement Unit Manager
Duly Authorized

Date: _____

Highlands County Board of County Commissioners

By: _____
Kathleen G. Rapp, Chairperson

Date: _____

Exhibit "A"

Kevin Lay
Vice President, Managed Care
AdventHealth Florida Division
2600 Lucien Way
Maitland, Florida 32751

Dear Kevin,

This Letter of Agreement ("LOA"), which has been reached between Adventist Health System/Sunbelt, Inc. ("AdventHealth") and Highlands County Board of County Commissioners ("County") confirms adjustment to the hospital facility rates and services in Highlands and Hardee Counties (AdventHealth Sebring, AdventHealth Lake Placid & AdventHealth Wauchula) as described herein.

The County has entered into an agreement with Cigna Health and Life Insurance Company (Cigna) to provide Self-funded Group Health Plan Administrative Services for its 1,400 covered Members of the County's group health plan. Advent Health has entered into a participating network facilities agreement with Cigna to provide medical services in all their Florida-based hospital facilities. AdventHealth and the County, with the full knowledge of Cigna, entered discussions regarding possible improvements to the Cigna network discount arrangement specifically for the County's group health plan in the Highlands and Hardee County area.

AdventHealth and the County agree that effective May 1, 2022, the AdventHealth hospital facilities in the Highlands and Hardee Counties will accept reimbursement at a level reflecting an eighteen percent (18%) reduction to the inpatient and outpatient rates, including emergency visits, for dates of service on and after May 1, 2022. This eighteen percent (18%) reduction will be applied to the prevailing network reimbursement rates then in effect between AdventHealth and Cigna under their existing hospital agreement for AdventHealth hospitals in Highlands County and AdventHealth hospitals in Hardee County. All other network provider reimbursement rates, including CentraCare urgent care, will remain unchanged and will be as stipulated in the AdventHealth and Cigna network agreement.

AdventHealth shall have the option to provide the County with a Health Care Advocate Program, at no charge to the County, to assist the County's health plan Members with navigating the local health care system, understanding treatment of conditions, and resolving provider connection issues. The scope of the services to be provided will be reached by mutual agreement between the parties and will not favor any one local provider or facility.

This LOA, exclusively between AdventHealth and the County, shall automatically terminate on the earlier of (1) the date that AdventHealth and Cigna complete negotiations and reach agreement on rates and services for all Florida-based hospital facilities, or (2) December 31, 2023, unless extended by amendment between the parties.

Cigna has been informed of this LOA and will implement the conditions of the LOA between AdventHealth and the County, subject to any additional agreements as needed between Cigna and the County, at no additional cost to the County.

AdventHealth acknowledges that Randy Vosburg, County Administator (the "Authorized Signatory") is authorized to execute contracts/agreements on behalf of the County and any affixed electronic or conformed signature of the Authorized Signatory shall be the act of and attributable to the Authorized Signatory. By signing this LOA electronically, the Authorized Signatory does thereby adopt the electronic or conformed signature as his or her own and designates a copy of same for use as an official record by the County.

AdventHealth acknowledges that Morris Dean Mirabella, Vice President (the "Authorized Signatory") is authorized to execute contracts/agreements on behalf of Cigna and any affixed electronic or conformed signature of the Authorized Signatory shall be the act of and attributable to the Authorized Signatory. By signing this LOA electronically, the Authorized Signatory does thereby adopt the electronic or conformed signature as his or her own and designates a copy of same for use as an official record by Cigna.

Sincerely,

Shawn Fleming
Senior Benefits Consultant
Gehring Group
on behalf of the County

[SIGNATURES FOLLOW]

AGREED TO AND ACCEPTED:

AdventHealth

By: _____

Printed Name: John R. Brownlow

Title: Senior Vice President, Managed Care

Date: 3/11/2022

Cigna Health and Life Insurance Company

By: Morris Dean Mirabella

Printed Name: Morris Dean Mirabella

Title: Vice President

Date: March 14, 2022

Highlands County Board of County Commissioners

By: Randy Vosburg

Printed Name: Randy Vosburg

Title: County Administrator

Date: 3/21/2022

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: 04/19/2022

PRESENTER: **Clinton Howerton, Jr., P.E., County Engineer**

SUBJECT/TITLE: **Request to waive the Landfill Tipping Fees for the Annual Caladium Festival and Annual Bike and Car Show.**

STATEMENT OF ISSUE

The Greater Lake Placid Chamber of Commerce is requesting that the board waive the landfill tipping fee for waste collected from the Annual Caladium Festival and Annual Bike and Car Show, which is scheduled for July 29, 30 and 31, 2022. The waste will be hauled to the landfill on the Monday following the event.

RECOMMENDED ACTION

Move to approve waiving the Landfill tipping fee for The Greater Lake Placid Chamber of Commerce's Annual Caladium Festival and Annual Bike and Car Show.

FISCAL IMPACT

Landfill staff estimates that The Greater Lake Placid Chamber of Commerce's Annual Caladium Festival and Annual Bike and Car Show will haul an estimated four (4) tons of Class 1 waste at a cost of $45.00 per ton for a total of $180.00 to be waived. The figures are based upon The Greater Lake Placid Chamber of Commerce's estimate of two (2) roll off bins for this event.

Attachments: 03-07-22 LP ltr req to waive tipping fees for caladium fest..pdf
2022 Table of Waived Tipping fees.pdf

The Greater
Lake Placid
Chamber of Commerce
"Building a Future that reflects our past"

PRESIDENT
Donald Clarke
Clarke Pest Control
Clarke Self Storage

VICE PRESIDENT
Bill Brantley
Brantley Construction

SECRETARY
Kim Miller
Clarke Pest Control

TREASURER
Curtis Slade III
First Insurance
of Lake Placid

PAST PRESIDENT
Vicki Spires
MidFlorida Credit Union

DIRECTORS

Tiffany Bender
AdventHealth

Mary Birge
SouthState Bank

Jean Deuth
Lake & Land Realty
of Highlands Inc.

John Varady
The School Board of
Highlands County

Gilbert Randall
Beef O'Brady's
The Barn at Paso Fino

Katie Wilson
Remax Realty Plus

Jennifer M Bush
Executive Director

March 7, 2022

Highlands County Board of County Commissioners
Randy Vosburg, County Administrator
600 S Commerce Ave
Sebring FL 33870

Dear Mr. Vosburg,

We are planning for the 31st Annual Caladium Festival and 24th Annual Car & Bike Show which will take place July 29-31, 2022. We are respectfully requesting the tipping fees be waived. As always, we appreciate your support. Should you require additional information, please do not hesitate to contact me.

Best regards,

Jennifer M. Bush
Executive Director

Cc: Phil Williams, Lake Placid Town Administrator

Greater Lake Placid Chamber of Commerce
18 N. Oak Ave. Lake Placid, Florida 33852-9546
Phone 863-465-4331
Web Site: www.visitlakeplacidflorida.com • Email: information@lpfla.com

HIGHLANDS COUNTY LANDFILL
TIPPING FEES WAIVED
CALADIUM FESTIVAL

Transation Number	Date	MT	Tons	Cost Per Ton if Charged	Total Fees Waived	Note
2011						
1403554	8/30/2011	199	0.08	$ 45.00	$ 10.00	Board waived fees - Caladium Festival - jlw
1403560	8/30/2011	199	0.96	$ 45.00	$ 43.20	caladium
			1.04		**$ 53.20**	
2012						
1425067	8/29/2012	199	0.12	$ 45.00	$ 10.00	Caladium Festival - Choice hauled can - jlw
1425072	8/29/2012	199	1.20	$ 45.00	$ 54.00	Caladium Festival - Choice hauled Can - jlw
			1.32		**$ 64.00**	
2013						
1444182	7/30/2013	200	**0.31**	$ 45.00	**$ 13.91**	Board waived fees - Caladium Festival - mlc
1444154	7/30/2013	200	**0.98**	$ 45.00	**$ 44.10**	Board waived fees - Caladium Festival - mlc
			1.29		**$ 58.01**	
2014						
1465173	7/28/2014	2002	**0.55**	$ 45.00	**$ 24.75**	Board waived fees - Caladium Festival - mlc
1465136	7/29/2014	2002	**0.72**	$ 45.00	**$ 32.40**	Board waived fees - Caladium Festival - mlc
			1.27		**$ 57.15**	
2015						
1486009	7/29/2015	2002	**1.16**	$ 45.00	**$ 52.20**	Board Wavied Fees for the Caladium Festival - mc
2016						
1511785	8/5/2016	2002	**0.46**	$ 45.00	$ 20.70	Board Wavied Fees for the Caladium Festival - mc
1511804	8/5/2016	2002	**0.66**	$ 45.00	$ 29.70	Board Wavied Fees for the Caladium Festival - mc
			1.12		**$ 50.40**	
2017						
1538770	8/5/2017	2002	**1.31**	$ 45.00	**$ 58.95**	Board Wavied Fees for the Caladium Festival - mc
2018	*** TOWN OF LAKE PLACID PAID THE DISPOSAL FEE FOR THE WASTE GENERATED FROM THE CALADIUM FESTIVAL. THE CHAMBER OF COMMERCE DID NOT COMMUNICATE WITH THE TOWN OF LAKE PLACID TO LET THEM KNOW THAT THE FEES WERE WAIVED.					
2019	THE BOARD APPROVED THE WAIVER OF THE ESTIMATED FEES OF $180, HOWEVER THE TOWN OF LAKE PLACID DID OT IDENTIFY ANY GARBAGE BROUGHT TO THE LANDFILL FOR FEE WAIVER SO A WAIVER WAS NEVER APPIED. THE TOWN OF LAKE PLACID APPARENTLY ABSORED THE FEES.					
2020	DUE TO COVID THE CALADIUM FESTIVAL EVENT WAS NOT HELD					
2021	THE BOARD APPROVED THE WAIVER OF THE ESTIMATED FEES OF $180, HOWEVER THE TOWN OF LAKE PLACID DID OT IDENTIFY ANY GARBAGE BROUGHT TO THE LANDFILL FOR FEE WAIVER SO A WAIVER WAS NEVER APPIED. THE TOWN OF LAKE PLACID APPARENTLY ABSORED THE FEES.					

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Clinton Howerton, Jr., P.E., County Engineer**

SUBJECT/TITLE: **Request approval of Interlocal Agreement between Highlands County and the City of Avon Park Related to Recycling.**

STATEMENT OF ISSUE

Attached for your approval is an Interlocal Agreement Between Highlands County and the City of Avon Park Related to Recycling. The Board decided on August 18, 2021 to revise the Highlands County Solid Waste Collection Program and change the way residential recycling materials were collected. The program was changed from curbside residential collections to recycling drop-off centers. Highlands County would coordinate construction of three (3) recycling drop-off centers throughout the County in 2022 in locations where both County and Municipality residents would be able to bring clean recycling materials for drop off at the centers. The Interlocal Agreement between Highlands County and the City of Avon Park related to Recycling was approved by the City of Avon Park at their March 28, 2022, City Council meeting and will provide for the establishment of the third of three recycling drop-off centers in Highlands County.

RECOMMENDED ACTION

Move to approve Interlocal Agreement between Highlands County and the City of Avon Park related to Recycling.

FISCAL IMPACT

There is no fiscal impact to Fund 401 (Solid Waste) or the overall FY 21/22 budget at this time since budget amendment 21-22-041 was brought to the Board during the 1/18/22 meeting transferring $75,000.00 from the Solid Waste Reserve for Contingency account to cover the expenditures for all three (3) locations.

Attachments: Recycling interlocal signed by City of Avon Park 3-28-22.pdf

INTERLOCAL AGREEMENT BETWEEN HIGHLANDS COUNTY, FLORIDA AND THE CITY OF AVON PARK, FLORIDA RELATED TO RECYCLING

This Interlocal Agreement is made and entered into by and between Highlands County, Florida, a political subdivision of the State of Florida, ("County"), and the City of Avon Park, a municipal corporation organized and existing under the laws of the State of Florida ("City").

WITNESSETH:

WHEREAS, pursuant to Florida Statutes, Section 403.706, Highlands County is required to implement a recycling program with a goal of increasing the percentage of solid waste used for recycling; and

WHEREAS, Florida Statutes, Section 403.706, strongly encourages municipalities to participate in the preparation and implementation of recycling management programs; and

WHEREAS, the County and the City are encouraged to form cooperative arrangements for implementing such recycling programs; and

WHEREAS, it has been determined that a better plan for achieving countywide recycling goals is to maintain recycling drop off locations throughout Highlands County rather than providing curbside recycling services; and

WHEREAS, the County and the City acknowledge the public benefit in utilizing local drop off sites to educate members of the public regarding countywide recycling needs; and

WHEREAS, the County and the City have determined that it is in their mutual best interest to enter into an Interlocal Agreement for the purpose of defining and implementing a recycling plan.

NOW THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Recitals.
   The above recitals are true and correct and incorporated herein.

2. City Obligations.
   A. For and in consideration of the City's participation in the countywide recycling efforts, the City hereby permits the County to use that portion of 100 S. Glenwood Ave., Avon Park, Florida, as depicted in **Exhibit "A"** attached hereto ("Recycling Premises"), at no cost to the County, for the purpose of constructing, operating and maintaining a recycling collection site with capability of accepting incidental, rejected and non-recyclable

household items, together with the right of ingress and egress by the public and any necessary contractors.

B. The City shall cooperate with the County to develop appropriate roadway and other signage to direct the public to the facility.

C. The City shall use commercially reasonable efforts to notify and educate its residents of the Recycling Premises and the appropriate use of the same utilizing a County provided Internet link or such other information and education materials deemed appropriate by the City.

D. The City shall add the Recycling Premises to its collection route on at least one day each week in order to ensure removal of any incidental, rejected and non-recyclable household items brought to, or illegally dumped at, the Recycling Premises.

3. County Obligations.

The County shall utilize the Recycling Premises for the purpose of constructing, operating and maintaining a recycling collection site with capability of accepting incidental, rejected and non-recyclable household items, together with the right of ingress and egress by the public and any necessary contractors.

B. The County shall:

i. Install and maintain a six-foot, chain link, perimeter fence, with locking gates, around the Recycling Premises;

ii. Maintain landscaping and mow the Recycling Premises as the County deems appropriate in its sole discretion;

iii. Maintain the Recycling Premises in a secure manner as the County deems appropriate in its sole discretion;

iv. Maintain no more than four (4) roll off containers on the Recycling Premises at any one time;

v. Maintain the Recycling Premises in a clean and orderly manner so as to not allow recycling materials or other trash and debris to overflow or accumulate outside of appropriate containers;

vi. Install and maintain signage on the fence regarding hours of operation and prohibited activities, as deemed necessary;

vii. Install and maintain at least one security camera and recording equipment on the Recycling Property;

viii. Ensure the Recycling Premises is staffed during all hours of operation by either a County staff person or an employee of the County's Solid Waste Services Contractor; and

ix. At its sole cost and expense shall report the joint recycling efforts of the County and the City to any applicable Federal and/or State Agencies.

x. Prior to the Terminations Date, the County must demolish and remove all structures on the Recycling Property.

4. Term and Termination.

This Agreement shall take effect immediately upon execution ("Commencement Date") and shall remain in effect until terminated ("Termination Date"). Either party may terminate this Agreement, given at least 180 days written notice to the other party.

5. Indemnification.

A. As to any legal action brought by persons or entities who are not a party to this Agreement, to the extent permitted by law, the CITY agrees to be liable for any and all damages, losses, and expenses incurred by the COUNTY, caused by the acts and/or omissions of the CITY arising out of or in any way connected with this Agreement or any future modifications hereof. For acts or omissions caused by the CITY, the CITY shall defend and hold the COUNTY harmless from any and all legal actions, claims, demands by any person, arising out of or in any way connected with this Agreement or any future modifications hereof.

B. As to any legal action brought by persons or entities who are not a party to this Agreement, to the extent permitted by law, the COUNTY agrees to be liable for any and all damages, losses, and expenses incurred by the CITY, caused by the acts and/or omissions of the COUNTY arising out of or in any way connected with this Agreement or any future modifications hereof. For acts or omissions caused by the COUNTY, the COUNTY shall defend and hold the CITY harmless from any and all legal actions, claims, demands by any person, arising out of or in any way connected with this Agreement or any future modifications hereof.

C. These indemnification provisions shall survive the Termination Date.

D. These provisions are in no way intended as a waiver of the parties' rights to sovereign immunity.

6. Sovereign Immunity.

The County and the City expressly retain all rights, benefits and immunities of sovereign immunity in accordance with Section 768.28, Florida Statutes. Notwithstanding anything set forth in any section, article or paragraph of this Agreement to the contrary, nothing in this Agreement shall be deemed as a waiver of sovereign immunity or limits of liability which may have been adopted by the Florida Legislature or may be adopted by the Florida Legislature, and the cap on the amount and liability of the County or City for damages, attorney fees and costs, regardless of the number or nature of claims in tort, equity or contract, shall not exceed the dollar amount set by the Florida Legislature for tort. Nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim against the County or the City which would otherwise be barred under the Doctrine of Sovereign Immunity or operation of law.

7. Entire Agreement.

This Agreement and any amendments hereto constitute the entire Agreement between the parties relating to the specific matters set forth herein, and no other prior agreements or understandings shall have any force or affect whatsoever on this Agreement or the parties hereto.

8. Notice.

The parties hereto agree and understand that written notice, mailed or delivered to the last known mailing address, shall constitute sufficient notice to the County and to the City. All notices required and/or made pursuant to this Agreement to be given to the County and the City shall be in writing and given by way of hand delivery or the United States Postal Service, first class mail, postage prepaid, addressed to the following addresses of record:

COUNTY: Highlands County
Attention: County Administrator
600 N. Commerce
Sebring, Florida

CITY: City of Avon Park
Attention: City Manager
110 E. Main Street
Avon Park, Florida 33825

9. Governing Law and Venue.

The laws of the State of Florida shall govern all aspects of this Agreement. In the event it is necessary for either party to initiate legal action regarding this Agreement, venue shall lie in Highlands County, Florida.

10. Waiver.

Failure of the parties to insist upon strict performance of any of the covenants, terms, provisions, or conditions of this Agreement or to exercise any right of option herein contained,

shall not be construed as a waiver or a relinquishment for the future of any such covenant, term, provision, or condition, or right of election, but same shall remain in full force and effect.

11. Amendment.

The covenants, terms, and provisions of this Agreement may be modified by way of a written instrument, mutually accepted by the parties hereto. In the event of a conflict between the covenants, terms, and/or provisions of this Agreement and any written Amendment(s) hereto, the provisions of the latest executed instrument shall take precedence.

12. Severability.

All clauses found herein shall act independently of each other. If a clause is found to be illegal or unenforceable, it shall have no effect on any other provision of this Agreement. It is understood by the parties hereto that if any part, term, or provision of this Agreement is by the courts held to be illegal or in conflict with any law of the State of Florida or the United States, the validity of the remaining portions or provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular part, term, or provision held to be invalid. If necessary, to preserve the intent of the parties, the parties shall negotiate in good faith to amend this Agreement, adopting a substitute provision for the one deemed invalid or unenforceable that is legally binding and enforceable.

13. Joint Negotiations.

This Agreement shall be construed as resulting from joint negotiation and authorship. No part of this Agreement shall be construed as the product of any one of the parties hereto.

14. Recording.

The County shall record this Agreement as required by the Act immediately following the execution by all of the parties, and thereafter provide a copy evidencing recordation to the City.

IN WITNESS WHEREOF, this Interlocal Agreement is hereby effective on the date signed by the last party.

HIGHLANDS COUNTY, a political subdivision of the State of Florida

_____
Kathleen G. Rapp, Chair

ATTEST:

_____
Jerome Kaszubowski, Clerk

_____
Date

On the 28th day of March, 2022 this Agreement was approved at a public hearing, and the vote was:

	Yes	No	Abstain	Absent
Mayor Anderson	☑	☐	☐	☐
Deputy Mayor Barnard	☑	☐	☐	☐
Councilmember Mercure	☑	☐	☐	☐
Councilmember McGuire	☑	☐	☐	☐
Councilmember Taylor	☑	☐	☐	☐

(Seal)

CITY OF AVON PARK SEAL 1926 Highlands County, Florida

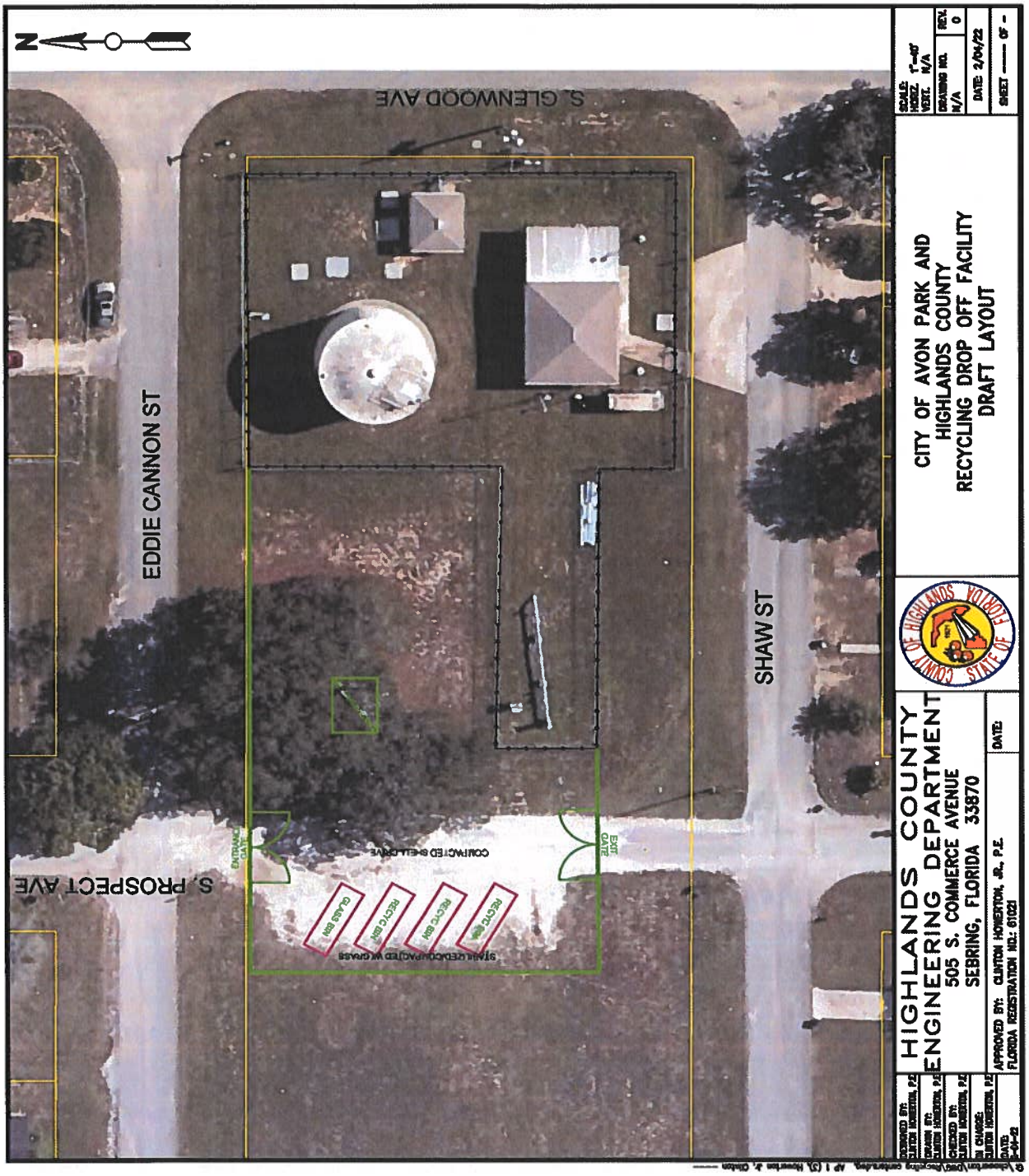
ATTESTED: **CITY OF AVON PARK, FLORIDA**

Christian Hardman, City Clerk By: Garrett Anderson, Mayor

APPROVED AS TO FORM:

Gerald T. Buhr, City Attorney

Exhibit "A"
Depiction of Recycling Premises



HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Tanya Cannady, Business Services Director**

SUBJECT/TITLE: **Request approval to upgrade the Purchasing Agent position (pay grade 109) to a Purchasing Analyst position (pay grade 112) in the Business Services Department.**

STATEMENT OF ISSUE

Our Purchasing Analyst and Purchasing Agent positions are currently vacant due to promotions by both employees. One employee was promoted to Purchasing Manager and the other employee to Projects Manager. Based on the number of projects requiring review, increased requests for assistance and solicitations, increased FDOT funding and ARPA funding creating 23 future projects, I am requesting to upgrade the Agent position to another Analyst position. This will allow the Purchasing Division to fully cross train both Analysts, both with higher level of certifications and/or governmental experience, compliance with funding requirements, contract knowledge and assistance preparation of ITB's and RFP's.

RECOMMENDED ACTION

Move to approve upgrading the Purchasing Agent position (pay grade 109) to a Purchasing Analyst position (pay grade 112) in the Business Services Department.

FISCAL IMPACT

Fiscal impact is estimated to increase $11,390 annually to Fund 005 (General) for FY 23 and an increase $3,797 for fiscal year 21/22.

Attachments: Purchasing Analyst (0146) 4.18.2022 v4-13-2022.pdf

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
JOB DESCRIPTION

REGULAR ☒ **SENIOR MANAGEMENT SERVICE** ☐ **OPS/OTHER** ☐ _____

POSITION INFORMATION

Position Type
Admin ☐ **Director** ☐ **Manager** ☐ **Supervisor** ☐ **Non-Supervisor** ☒

Job Title: Purchasing Analyst	**Division**: Purchasing	**Department:** Business Services	**Cost Center:** 2558
Job Code: 0146	**Pay Grade**: 112	**Pay Band:** $41,345.05 - $64,084.83	**FTE**: 1.0
Included/Exempt: Exempt	**Type of Transaction**: Reinstate Position		
EMPLOYEE:	**Special Risk**: Yes ☐ No ☒	**Overtime**: Yes ☐ No ☒	

1. This position reports directly to: Job Title Purchasing Manager Job Code 1027 Pay Grade 115

2. Job Title, Job Code, and Pay Grade of each position which reports directly to this position:

POSITION DUTIES & RESPONSIBILITIES

General Description:

This is a professional position responsible for serving as Administrator in the preparation, issuance, and award of bids and proposals for the purpose of securing items and/or services within budget and in compliance with regulatory requirements. Duties include contract administration. This position supports the Purchasing Manager's duties in his/her absence.

Essential Job Functions:

The following statements describe the principal functions of the job and its scope of responsibility but should not be considered an all-inclusive list of work requirements. Individuals may perform other duties as assigned. Procurement of goods and services:

1. This position is responsible for coordinating the procurement of goods and services required in accordance with all applicable federal, state and local laws, policies and procedures. Prepare and maintain accurate records and follow-up.
2. Analyze current procurement activities and recommend improvements through more efficient procurement methods, e-procurement, privatization, quantity discounts, standardization, value analysis or cooperative purchasing. Prepare and analyze competitive sealed bids, competitive sealed proposals, formal written quotes.
3. Assist in the preparation highly technical and complex specifications, contracts and solicitation documents, including all related research and value analysis.
4. Work with Departments to negotiate with consultants and contractors regarding specifications, scope of work, prices, terms and conditions.
5. Research market sources and suppliers to locate and ensure most cost effective and competitive pricing for the purchase of supplies and services.
6. Maintain the integrity of the public procurement process.
7. Facilitate Meetings: Conduct meetings, coordinate and supervise activities of evaluation committees.
8. Purchase Orders: Review requisitions ensure proper procurement procedures are implemented. Recommend alternatives that would result in greater value.
9. Review and execute contracts, purchase orders, change orders and other documents within delegated authority.
10. P-Cards: Administer P-Card program, responsible for training, issuance of cards, review of receipt entry, reconciliation of monthly charges. Conduct annual and periodic card inventories.
11. Customer Service: Confer with employees, consultants, contractors and suppliers in order to acquaint them with procurement policies and procedures and to obtain information on required products and services.
12. Effectively communicate purchasing policies and procedures. Prepare training material and provide purchasing related training as needed.
13. Consistently follow Board policies and procedures.
14. Responds productively to change and performs all other related tasks/duties as required and as directed.

Knowledge, Skills, and Abilities:

• Knowledge of the principals, practices, and legal requirements of public procurement.
• Knowledge of general government operations including fixed assets, fuel sites, and purchasing card process.
• Ability to follow and enforce Board adopted policies and procedures.
• Ability to perform cost and statistical analysis.
• Ability to maintain effective working relationships with coworkers, supervisors, managers, directors, Elected Officials, vendors, and the general public.
• Ability to communicate effectively, both orally and in writing.
• Ability to utilize computer software programs such as Microsoft Office Suite that includes Word, Excel spreadsheet, PowerPoint and other database software.
• Ability to prepare specifications and evaluate quotes, bids, and proposals.
• Ability to plan, formulate, and execute tasks and projects.
• Knowledge of Florida Statutes on Purchasing, Professional Services and Construction.
• Knowledge of Federal regulations related to grant funding.
• Ability to utilize computer software programs such as Microsoft Outlook, Microsoft Office Suite that includes Word, Excel, PowerPoint, Adobe, and other software as needed. Knowledge of Microsoft Teams, Cisco Jabber, FinPlus ERP and Cobblestone contract management software are a plus .

Physical Skills:

The person in this position: Must be able to remain in a stationary position for 70% of the time. Must be able to frequently position self to reach files and other office items located on low shelves or the floor. Must be able to inspect and assess daily email and postal mail correspondence. Frequently communicates with the public, vendors, businesses, co-workers, and the Board of County Commissioners. Must be able to exchange accurate information in these situations. Frequently operates various types of office equipment to include, but not limited to a computer and copy machine. Occasionally ascends/descends stairs. Rarely moves material and office equipment weighing up to 25 lbs. Constantly works in an indoor environment. Rarely works in inclement outdoor weather conditions and have the ability to perform site-visits that may be of rough terrain or construction zone Rarely operates motor vehicle for up to four (4) hours continuously or intermittently.

MINIMUM QUALIFICATIONS

Education & Experience:

Degree Required: Yes ☒ No ☐ If yes: High School Diploma/GED ☐ Associates ☒ Bachelors ☐ Masters ☐ Doctorate ☐

Experience:

Associates degree from an accredited college or university in Business Administration, Public Administration, or Accounting and a minimum of three (3) years of progressively responsible experience in purchasing, business analysis, or accounting, or 8 years progressively responsible professional experience may be substituted for the degree and experience. Government experience preferred.

Licenses, Certifications, or Registrations:

Must possess and maintain a valid Florida Driver License.
Universal Public Procurement Certification Council (UPPCC) or National Institute of Governmental Purchasing (NIGP) procurement certification is preferred.

Other job related requirements:

Disaster Essential.

Working hours: (A) Daily from to (B) Total hours in workweek 40 hours (C) (split shift, rotation, etc.)

I confirm I have read the above job description, fully understand the requirements of the job, and agree that I have the ability to perform my duties accordingly.

Employee Signature:	Date:

Discussed with Employee: Yes ☐ No ☐ Supervisor/Director Signature:	Title: Purchasing Manager	Date:

Internal Use Only:

Check those that apply: Uniforms ☐ Drug Screening ☐ Background Check ☒ Background & fingerprint required ☐ Cell Phone ☐ Vehicle ☐ Other:

Approval of Human Resources:	Title: Human Resources Manager	Date:

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER:	**Liz Barber, Legislative Affairs & Grants Coordinator** **Clinton Howerton, County Engineer**
SUBJECT/TITLE:	**Letter of support for $1,000,000 in federal earmark funding for the Sebring Parkway Phase 4 Roadway Project.**

STATEMENT OF ISSUE

In conjunction with the county's federal grant consultants, Merchant McIntyre, the Legislative Affairs & Grants Coordinator has been working with the County's directors and division staff to locate and match federal funding opportunities that can directly assist our county to meet our goals and prosper. One of those funding opportunities that was identified is federal earmark funding. Recently, US Congressman Greg Steube's office has opened their portal for these types of applications.

Eighteen projects were submitted by the County's Directors, assembled into a list, and presented to the consultants for review. After reviewing each project, they determined that the project with the highest probability of federal funding through earmarks was the Sebring Parkway Phase 4 Roadway Project. The primary reason for this decision was FDOT support, impact to the City and County roadways, impact to public and private sector, and roadway safety concerns.

RECOMMENDED ACTION

Move to approve a letter of support for $1,000,000 in federal earmark funding for the Sebring Parkway Phase 4 Roadway Project.

FISCAL IMPACT

No Fiscal Impact

Attachments: Federal Earmark Letter of Support_County.SGSredline.pdf

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

600 S. Commerce Ave., Sebring, Florida 33870
Office (863) 402-6833 Fax (863) 402-6835 www.highlandsfl.gov

April 19, 2022

The Honorable Greg Steube
United States House of Representatives
2457 Rayburn House Office Building
Washington, DC 20515

RE: Community Project Funding Request – Parkway Phase IV (Roadway) Construction

Dear Representative Steube:

As Chairwoman of the Highlands County Board of County Commissioners, I'm writing to express our strong support for Highlands County's Community Project Funding request of $1,000,000 for the Parkway Phase IV Construction Project.

The intent behind the request is a 4-lane collector roadway network connection to join the Sebring Parkway and Panther Parkway projects to Arbuckle Creek Road and State Road 17. This project will connect several major collector roadways to reduce roadway congestion and increase traffic efficiency for the north side of Sebring. A Florida Department of Transportation CIGP grant has been slated for $1.9 million, with the remaining $3.1 million of the estimated $5 million dollar budget remaining unfunded.

Highlands County experiences thousands of travelers commuting across state and national roadways in its boundaries every day. This project has significant benefits for the County, surrounding areas and the State of Florida, including increased public safety, economic development, and traffic hazard mitigation. With congressional funding, Highlands County will finalize this roadway construction project and be able to aid County residents and visitors for years to come.

Thank you in advance for your consideration of the County's Community Project Funding request.

Sincerely,

Kathleen G. Rapp
Chairwoman

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Liz Barber, Legislative Affairs & Grants Coordinator**

SUBJECT/TITLE: **Request adoption of Resolution 21-22-101 pertaining to letters of support or opposition related to certain pending legislation.**

STATEMENT OF ISSUE

In order to promote positive change in Florida, it is essential for Highlands County to actively engage in the legislative session each year. This resolution would allow the County staff to react to important pending legislation in a timely manner.

From time to time, based on information obtained from the Florida Association of Counties, Small County Coalition or the Highlands County Legislative Affairs and Grants Coordinator, it is necessary for the County to pledge immediate support for or opposition against certain pending legislation which will have an impact on Highlands County, its authority or the health, safety and/or welfare of the citizens of Highlands County; and

The County has determined, in pursuit of government efficiency, that it is in the best interest of the citizens of Highlands County to grant the Chairperson, or a designee thereof, the authority to execute and send letters in support of or opposition against certain pending legislation, on behalf of Highlands County, as deemed necessary and appropriate in furtherance of the objectives of the health, safety and welfare of the citizens of Highlands County and the preservation of the County's authority.

RECOMMENDED ACTION

Move to adopt Resolution 21-22-101 pertaining to letters of support or opposition related to certain pending legislation.

FISCAL IMPACT

No fiscal impact.

Attachments: Resolution.Chair.Legislation SupportOpposition.SGS.CB.pdf

RESOLUTION NO. 21-22-101

A RESOLUTION OF THE HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS PERTAINING TO LETTERS OF SUPPORT OR OPPOSITION RELATED TO CERTAIN PENDING LEGISLATION; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING AUTHORIZATION TO CHAIRPERSON; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE AND DURATION.

WHEREAS, in order to promote positive change in Florida, it is essential for Highlands County to actively engage in the legislative session each year; and

WHEREAS, it is the mission of the Florida Association of Counties to shape legislation, through cooperative action, by providing for the protection of and enhancement to local counties in Florida; and

WHEREAS, it is the mission of the Small County Coalition to help Florida's small and rural counties address legislative issues from a small county/rural perspective and work effectively with state agencies' leadership; and

WHEREAS, the position of Legislative Affairs and Grants Coordinator was created in part to provide a voice for Highlands County during each legislative session; and

WHEREAS, from time to time, based on information obtained from the Florida Association of Counties, Small County Coalition or the Highlands County Legislative Affairs and Grants Coordinator, it is necessary for the County to pledge immediate support for or opposition against certain pending legislation which will have an impact on Highlands County, its authority or the health, safety and/or welfare of the citizens of Highlands County; and

WHEREAS, the County has determined, in pursuit of government efficiency, that it is in the best interest of the citizens of Highlands County to grant the Chairperson, or a designee thereof, the authority to execute and send letters in support of or opposition against certain pending legislation, on behalf of Highlands County, as deemed necessary and appropriate in furtherance of the objectives of the health, safety and welfare of the citizens of Highlands County and the preservation of the County's authority.

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

SECTION 1. Legislative Findings and Intent. Highlands County has complied with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Authorization to Chairperson.

A. The Chairperson or a designee thereof is hereby authorized to execute and send letters in support of or opposition against pending legislation, on behalf of Highlands County, as deemed necessary and appropriate in furtherance of the objectives of the health, safety and welfare of the citizens of Highlands County and the preservation of the County's authority.

B. Any such letter of support shall not include any commitments on the part of the County unless otherwise authorized by separate, applicable statutes, codes, rules, regulations, actions of the County and/or policies of the County.

C. The Chairperson shall have the right but not the obligation to seek advice or authorization from the County Commission prior to sending any such letter of support for or opposition against pending legislation.

D. Periodically during the session, the Chairperson shall notify the County Commission, by way of informational agenda item, of any letters in support of or opposition against pending legislation. Failure of the Chairperson to notify the County Commission related to any such letter sent on behalf of the County shall not in any way invalidate such transaction.

SECTION 3. Implementation of Administrative Actions. The County Administrator is hereby authorized and directed to take such actions as deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of Highlands County pertaining to authorization for the Chairperson to execute and send letters in support of or opposition against pending legislation, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

SECTION 6. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 19th day of April, 2022.

HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS

By: _____
Kathleen G. Rapp, Chairperson

ATTEST:

_____
Jerome Kaszubowski, Clerk of Court

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: Apr 19, 2022

PRESENTER: **David Nitz, OMB Manager**

SUBJECT/TITLE: **Request approval of Budget Amendment 21-22-071 for 1st quarter FY 22 reemployment charges**

STATEMENT OF ISSUE

The Unemployment Compensation charges for the Board of County Commissioners for the 1st quarter of FY 21/22 are $4,470.19. The Cost Centers listed on the attached budget amendment have unemployment claims being charged against them that currently do not have funds available. Board departments do not budget for unemployment charges unless there were anticipated reductions to staff as part of the FY 21/22 Adopted Budget. Budget Amendment 21-22-071 will transfer funds from the Central Services (Insurance account) in the General Fund and the Regular Salaries & Wages account for the Transportation Trust Fund to the affected departments' Unemployment Compensation account to pay for the 1st quarter's unemployment claims for FY 21/22.

RECOMMENDED ACTION

Move to approve budget amendment 21-22-072 for the 1st quarter unemployment claims for FY 21/22.

FISCAL IMPACT

There is no fiscal impact to Fund 005 (General) or the overall budget. This budget amendment is transferring $2,395.89 from cost center 2111 (Central Services) to cost centers 2700 (County Planning) and 3439 (Code Enforcement) in the amounts of $48.64 and $2,347.25, respectively. In addition, there is no fiscal impact to Fund 110 (Transportation Trust) or the overall budget as this budget amendment is realigning $49.30 in cost center 4102 (Road & Bridge Service) and $2,025.00 in cost center 4106 (ROW Maintenance) from account 51200 (Regular Salaries & Wages) to account 52500 (Unemployment Compensation) in each cost center, totaling $2,074.30.

Attachments: 21-22-071 Reemployment Tax - 1st Q 22 (BA).pdf

REVIEWED
O.M.B DEPARTMENT
April 5, 2022
BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS
(Transfers over $5,000 require Board approval)

DATE: **4/4/2022** SUBMITTED BY: **OMB**

FUND(S): **005, 110** FUND TITLE(S): **General, Transportation Trust** COST CENTER(S) #: **2111, 2700, 3439, 4102, 4106**

PROJECT(S) #: _____ PROJECT TITLE(S): _____ COST CENTER TITLE(S): **Central Svcs, Planning, Code Enforcement, Road & Bridge Svcs, ROW Maintenance**
*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	005	2111	54500	Insurance		899,974.00		2,395.89	897,578.11
E	005	2700	52500	Unemployment Compensation		0.00	48.64		48.64
E	005	3439	52500	Unemployment Compensation		1,375.00	2,347.25		3,722.25
E	110	4102	51200	Regular Salaries & Wages		2,314,414.00		49.30	2,314,364.70
E	110	4102	52500	Unemployment Compensation		0.00	49.30		49.30
E	110	4106	51200	Regular Salaries & Wages		305,032.00		2,025.00	303,007.00
E	110	4106	52500	Unemployment Compensation		0.00	2,025.00		2,025.00

REASON: **To adjust the budget for reemployment claims for the 1st Quarter of FY 21/22.**

OFFICE USE ONLY

OMB RECOMMENDATION:

_____ Approval

_____ Denial

REQUEST # 21-22-071

ACTION:

Board _____ Approved _____ Denied

County Administrator _____ Approved _____ Denied

SIGNATURE: _____

DATE: ____/____/____

TRANSFER TYPE:

XX ITEM TO ITEM
_____ RESERVE
_____ BY RESOLUTION
_____ SUPPLEMENTAL BUDGET

Signature: _____

Posted by Clerk: _____

Form Revised 08/05/2020

201

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Lance Marine, Parks & Facilities Director**

SUBJECT/TITLE: **Request approval of Budget Amendment 21-22-072 to transfer funds from the Florida Boating Improvement Fund to Project 21051 for dock repairs.**

STATEMENT OF ISSUE

The State of Florida dedicated a state revenue source for construction and repairs for boat ramp locations within Highlands County to benefit boaters for public use of our lakes. An increase of $15,000 to Project 21051 (Dock Repairs) from the Florida Boating Improvement Fund #143 is needed for additional repairs to docks at Lake Viola and Pioneer Lake.

RECOMMENDED ACTION

Approve Budget Amendment 21-22-072 to transfer funds from the Florida Boating Improvement Fund to Project 21051 for Boat Dock Repairs.

FISCAL IMPACT

There is no fiscal impact to Fund 143 (Florida Boating Improvement) as this budget amendment is merely transferring funds from Account 56300 (Improvements Other Than) to Project 21051 (Boat Dock Improvements 21-22) within the same Cost Center 6103 (FL Boating Improvement).

Attachments: 21-22-072 Project 21051 Boat Dock Improv 21-22 (BA) 2.pdf

REVIEWED
O.M.B DEPARTMENT
April 6, 2022
BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over $5,000 require Board approval)

DATE: **4/6/2022** SUBMITTED BY: **Lance Marine**

FUND(S): **143** FUND TITLE(S): **FL Boating Improvement** COST CENTER(S) #: **6103**

PROJECT(S) #: **21051** PROJECT TITLE(S): **Boat Dock Improvements FY21-22** COST CENTER TITLE(S): **FL Boating Improvement**

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	143	6103	56300	Improvements Other Than		32,050.00		15,000.00	17,050.00
E	143	6103	54600Z	Project Repair & Maintenance	21051	15,950.00	15,000.00		30,950.00
									0.00
									0.00
									0.00
									0.00
									0.00

REASON: **Repair of mooring docks for Arbuckle Crk (Burn-out-Bridge), Lake Istokpoga-Boggy Branch, Lake Josephine 2, and a mooring dock installation at Lake Huntley-Anderson St.**

OFFICE USE ONLY

OMB RECOMMENDATION:

_____ Approval

_____ Denial

REQUEST # **21-22-072**

ACTION:

Board _____ Approved _____ Denied

County Administrator _____ Approved _____ Denied

SIGNATURE: _____

DATE: ____/____/____

TRANSFER TYPE:

XX ITEM TO ITEM

_____ RESERVE

_____ BY RESOLUTION

_____ SUPPLEMENTAL BUDGET

Signature: _____

Posted by Clerk: _____

Form Revised 08/05/2020

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: Apr 19, 2022

PRESENTER: **Tanya Cannady, Business Services Director**

SUBJECT/TITLE: **Request Approval of the Highlands County Health Department's FY 21-22 Core Contract (Revised).**

STATEMENT OF ISSUE

During the regularly scheduled Board meeting on October 5, 2021, the original Highlands County Health Department core contract was presented to the Board and approved. Since that date, the Health Department Administrator has changed and the State Department of Health has requested that the contract be updated and executed to reflect this change. The funding amount has not changed from what was adopted on September 19, 2021.

RECOMMENDED ACTION

Move to approve the revised Highlands County Health Department (CHD) Core Contract for Fiscal year 2021-2022 between the Highlands County Board of County Commissioners and the State of Florida.

FISCAL IMPACT

The fiscal impact is the funding amount of $256,535 in Fund 005 (General) which is included in the Adopted Budget for Fiscal Year 2021-2022.

Attachments: HCBOCC_FDOH 21-22 Core Contract-REVISED.pdf

CONTRACT BETWEEN
HIGHLANDS COUNTY BOARD OF COUNTY COMMISSIONERS
AND
STATE OF FLORIDA DEPARTMENT OF HEALTH
FOR OPERATION OF THE
HIGHLANDS COUNTY HEALTH DEPARTMENT
CONTRACT YEAR 2021-2022

This contract is made and entered into between the State of Florida, Department of Health ("State") and the Highlands County Board of County Commissioners ("County"), through their undersigned authorities, effective October 1, 2021.

RECITALS

A. Pursuant to Chapter 154, Florida Statutes, the intent of the legislature is to "promote, protect, maintain, and improve the health and safety of all citizens and visitors of this state through a system of coordinated county health department services."

B. County Health Departments were created throughout Florida to satisfy this legislative intent through "promotion of the public's health, the control and eradication of preventable diseases, and the provision of primary health care for special populations."

C. Highlands County Health Department ("CHD") is one of the created County Health Departments.

D. It is necessary for the parties hereto to enter into this contract in order to ensure coordination between the State and the County in the operation of the CHD.

NOW THEREFORE, in consideration of the mutual promises set forth herein, the sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. RECITALS. The parties mutually agree that the foregoing recitals are true and correct and incorporated herein by reference.

2. TERM. The parties mutually agree that this contract shall be effective from October 1, 2021, through September 30, 2022, or until a written contract replacing this contract is entered into between the parties, whichever is later, unless this contract is otherwise terminated pursuant to the termination provisions set forth in paragraph 8. below.

3. SERVICES MAINTAINED BY THE CHD. The parties mutually agree that the CHD shall provide those services as set forth on Part III of Attachment II hereof, in order to maintain the following three levels of service pursuant to section 154.01(2), Florida Statutes, as defined below:

a. "Environmental health services" are those services which are organized and operated to protect the health of the general public by monitoring and regulating activities in the environment which may contribute to the occurrence or transmission of disease. Environmental health services shall be supported by available federal, state and local funds

and shall include those services mandated on a state or federal level. Examples of environmental health services include, but are not limited to, food hygiene, safe drinking water supply, sewage and solid waste disposal, swimming pools, group care facilities, migrant labor camps, toxic material control, radiological health, and occupational health.

b. "Communicable disease control services" are those services which protect the health of the general public through the detection, control, and eradication of diseases which are transmitted primarily by human beings. Communicable disease services shall be supported by available federal, state, and local funds and shall include those services mandated on a state or federal level. Such services include, but are not limited to, epidemiology, sexually transmissible disease detection and control, HIV/AIDS, immunization, tuberculosis control and maintenance of vital statistics.

c. "Primary care services" are acute care and preventive services that are made available to well and sick persons who are unable to obtain such services due to lack of income or other barriers beyond their control. These services are provided to benefit individuals, improve the collective health of the public, and prevent and control the spread of disease. Primary health care services are provided at home, in group settings, or in clinics. These services shall be supported by available federal, state, and local funds and shall include services mandated on a state or federal level. Examples of primary health care services include, but are not limited to: first contact acute care services; chronic disease detection and treatment; maternal and child health services; family planning; nutrition; school health; supplemental food assistance for women, infants, and children; home health; and dental services.

4. FUNDING. The parties further agree that funding for the CHD will be handled as follows:

a. The funding to be provided by the parties and any other sources is set forth in Part II of Attachment II hereof. This funding will be used as shown in Part I of Attachment II.

i. The State's appropriated responsibility *(direct contribution excluding any state fees, Medicaid contributions or any other funds not listed on the Schedule C)* as provided in Attachment II, Part II is an amount not to exceed $ 3,256,091 *(State General Revenue, State Funds, Other State Funds and Federal Funds listed on the Schedule C)*. The State's obligation to pay under this contract is contingent upon an annual appropriation by the Legislature.

ii. The County's appropriated responsibility *(direct contribution excluding any fees, other cash or local contributions)* as provided in Attachment II, Part II is an amount not to exceed $321,535 *(amount listed under the "Board of County Commissioners Annual Appropriations section of the revenue attachment)*.

b. Overall expenditures will not exceed available funding or budget authority, whichever is less, (either current year or from surplus trust funds) in any service category. Unless requested otherwise, any surplus at the end of the term of this contract in the County Health Department Trust Fund that is attributed to the CHD shall be carried forward to the next contract period.

c. Either party may establish service fees as allowed by law to fund activities of the CHD. Where applicable, such fees shall be automatically adjusted to at least the Medicaid fee schedule.

d. Either party may increase or decrease funding of this contract during the term hereof by notifying the other party in writing of the amount and purpose for the change in funding. If the State initiates the increase/decrease, the CHD will revise the Attachment II and send a copy of the revised pages to the County and the Department of Health, Office of Budget and Revenue Management. If the County initiates the increase/decrease, the County shall notify the CHD. The CHD will then revise the Attachment II and send a copy of the revised pages to the Department of Health, Office of Budget and Revenue Management.

e. The name and address of the official payee to whom payments shall be made is:

County Health Department Trust Fund
Highlands County
7205 South George Blvd.
Sebring, FL 33875

5. CHD DIRECTOR/ADMINISTRATOR. Both parties agree the director/administrator of the CHD shall be a State employee or under contract with the State and will be under the day-to-day direction of the Deputy Secretary for County Health Systems. The director/administrator shall be selected by the State with the concurrence of the County. The director/administrator of the CHD shall ensure that non-categorical sources of funding are used to fulfill public health priorities in the community and the Long Range Program Plan.

6. ADMINISTRATIVE POLICIES AND PROCEDURES. The parties hereto agree that the following standards should apply in the operation of the CHD:

a. The CHD and its personnel shall follow all State policies and procedures, except to the extent permitted for the use of County purchasing procedures as set forth in subparagraph b., below. All CHD employees shall be State or State-contract personnel subject to State personnel rules and procedures. Employees will report time in the Health Management System compatible format by program component as specified by the State.

b. The CHD shall comply with all applicable provisions of federal and state laws and regulations relating to its operation with the exception that the use of County purchasing procedures shall be allowed when it will result in a better price or service and no statewide Department of Health purchasing contract has been implemented for those goods or services. In such cases, the CHD director/administrator must sign a justification therefore, and all County purchasing procedures must be followed in their entirety, and such compliance shall be documented. Such justification and compliance documentation shall be maintained by the CHD in accordance with the terms of this contract. State procedures must be followed for all leases on facilities not enumerated in Attachment IV.

c. The CHD shall maintain books, records and documents in accordance with the Generally Accepted Accounting Principles (GAAP), as promulgated by the Governmental

Accounting Standards Board (GASB), and the requirements of federal or state law. These records shall be maintained as required by the Department of Health Policies and Procedures for Records Management and shall be open for inspection at any time by the parties and the public, except for those records that are not otherwise subject to disclosure as provided by law which are subject to the confidentiality provisions of paragraphs 6.i. and 6.k., below. Books, records and documents must be adequate to allow the CHD to comply with the following reporting requirements:

i. The revenue and expenditure requirements in the Florida Accounting Information Resource (FLAIR) System;

ii. The client registration and services reporting requirements of the minimum data set as specified in the most current version of the Client Information System/Health Management Component Pamphlet;

iii. Financial procedures specified in the Department of Health's Accounting Procedures Manuals, Accounting memoranda, and Comptroller's memoranda;

iv. The CHD is responsible for assuring that all contracts with service providers include provisions that all subcontracted services be reported to the CHD in a manner consistent with the client registration and service reporting requirements of the minimum data set as specified in the Client Information System/Health Management Component Pamphlet.

d. All funds for the CHD shall be deposited in the County Health Department Trust Fund maintained by the state treasurer. These funds shall be accounted for separately from funds deposited for other CHDs and shall be used only for public health purposes in Highlands County.

e. That any surplus/deficit funds, including fees or accrued interest, remaining in the County Health Department Trust Fund account at the end of the contract year shall be credited/debited to the State or County, as appropriate, based on the funds contributed by each and the expenditures incurred by each. Expenditures will be charged to the program accounts by State and County based on the ratio of planned expenditures in this contract and funding from all sources is credited to the program accounts by State and County. The equity share of any surplus/deficit funds accruing to the State and County is determined each month and at contract year-end. Surplus funds may be applied toward the funding requirements of each participating governmental entity in the following year. However, in each such case, all surplus funds, including fees and accrued interest, shall remain in the trust fund until accounted for in a manner which clearly illustrates the amount which has been credited to each participating governmental entity. The planned use of surplus funds shall be reflected in Attachment II, Part I of this contract, with special capital projects explained in Attachment V.

f. There shall be no transfer of funds between the three levels of services without a contract amendment unless the CHD director/administrator determines that an emergency exists wherein a time delay would endanger the public's health and the Deputy Secretary for

County Health Systems has approved the transfer. The Deputy Secretary for County Health Systems shall forward written evidence of this approval to the CHD within 30 days after an emergency transfer.

g. The CHD may execute subcontracts for services necessary to enable the CHD to carry out the programs specified in this contract. Any such subcontract shall include all aforementioned audit and record keeping requirements.

h. At the request of either party, an audit may be conducted by an independent CPA on the financial records of the CHD and the results made available to the parties within 180 days after the close of the CHD fiscal year. This audit will follow requirements contained in OMB Circular A-133 and may be in conjunction with audits performed by County government. If audit exceptions are found, then the director/administrator of the CHD will prepare a corrective action plan and a copy of that plan and monthly status reports will be furnished to the contract managers for the parties.

i. The CHD shall not use or disclose any information concerning a recipient of services except as allowed by federal or state law or policy.

j. The CHD shall retain all client records, financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to this contract for a period of five (5) years after termination of this contract. If an audit has been initiated and audit findings have not been resolved at the end of five (5) years, the records shall be retained until resolution of the audit findings.

k. The CHD shall maintain confidentiality of all data, files, and records that are confidential under the law or are otherwise exempted from disclosure as a public record under Florida law. The CHD shall implement procedures to ensure the protection and confidentiality of all such records and shall comply with sections 384.29, 381.004, 392.65 and 456.057, Florida Statutes, and all other state and federal laws regarding confidentiality. All confidentiality procedures implemented by the CHD shall be consistent with the Department of Health Information Security Policies, Protocols, and Procedures. The CHD shall further adhere to any amendments to the State's security requirements and shall comply with any applicable professional standards of practice with respect to client confidentiality.

l. The CHD shall abide by all State policies and procedures, which by this reference are incorporated herein as standards to be followed by the CHD, except as otherwise permitted for some purchases using County procedures pursuant to paragraph 6.b.

m. The CHD shall establish a system through which applicants for services and current clients may present grievances over denial, modification or termination of services. The CHD will advise applicants of the right to appeal a denial or exclusion from services, of failure to take account of a client's choice of service, and of his/her right to a fair hearing to the final governing authority of the agency. Specific references to existing laws, rules or program manuals are included in Attachment I of this contract.

n. The CHD shall comply with the provisions contained in the Civil Rights Compliance and Non-Discrimination Certificate, hereby incorporated into this contract as Attachment III.

o. The CHD shall submit quarterly reports to the County that shall include at least the following:

i. The DE385L1 Contract Management Variance Report and the DE580L1 Analysis of Fund Equities Report;

ii. A written explanation to the County of service variances reflected in the year end DE385L1 report if the variance exceeds or falls below 25 percent of the planned expenditure amount for the contract year. However, if the amount of the service specific variance between actual and planned expenditures does not exceed three percent of the total planned expenditures for the level of service in which the type of service is included, a variance explanation is not required. A copy of the written explanation shall be sent to the Department of Health, Office of Budget and Revenue Management.

p. The dates for the submission of quarterly reports to the County shall be as follows unless the generation and distribution of reports is delayed due to circumstances beyond the CHD's control:

i. March 1, 2022 for the report period October 1, 2021 through December 31, 2021;

ii. June 1, 2022 for the report period October 1, 2021 through March 31, 2022;

iii. September 1, 2022 for the report period October 1, 2021 through June 30, 2022; and

iv. December 1, 2022 for the report period October 1, 2021 through September 30, 2022.

7. FACILITIES AND EQUIPMENT. The parties mutually agree that:

a. CHD facilities shall be provided as specified in Attachment IV to this contract and the County shall own the facilities used by the CHD unless otherwise provided in Attachment IV.

b. The County shall ensure adequate fire and casualty insurance coverage for County-owned CHD offices and buildings and for all furnishings and equipment in CHD offices through either a self-insurance program or insurance purchased by the County.

c. All vehicles will be transferred to the ownership of the County and registered as County vehicles. The County shall ensure insurance coverage for these vehicles is available through either a self-insurance program or insurance purchased by the County. All vehicles will be used solely for CHD operations. Vehicles purchased through the County Health Department Trust Fund shall be sold at fair market value when they are no longer needed by the CHD and the proceeds returned to the County Health Department Trust Fund.

8. TERMINATION.

a. Termination at Will. This contract may be terminated by either party without cause upon no less than one-hundred eighty (180) calendar days notice in writing to the other party unless a lesser time is mutually agreed upon in writing by both parties. Said notice shall be delivered by certified mail, return receipt requested, or in person to the other party's contract manager with proof of delivery.

b. Termination Because of Lack of Funds. In the event funds to finance this contract become unavailable, either party may terminate this contract upon no less than twenty-four (24) hours notice. Said notice shall be delivered by certified mail, return receipt requested, or in person to the other party's contract manager with proof of delivery.

c. Termination for Breach. This contract may be terminated by one party, upon no less than thirty (30) days notice, because of the other party's failure to perform an obligation hereunder. Said notice shall be delivered by certified mail, return receipt requested, or in person to the other party's contract manager with proof of delivery. Waiver of breach of any provisions of this contract shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms of this contract.

9. MISCELLANEOUS. The parties further agree:

a. Availability of Funds. If this contract, any renewal hereof, or any term, performance or payment hereunder, extends beyond the fiscal year beginning July 1, 2022, it is agreed that the performance and payment under this contract are contingent upon an annual appropriation by the Legislature, in accordance with section 287.0582, Florida Statutes.

b. Contract Managers. The name and address of the contract managers for the parties under this contract are as follows:

For the State:	For the County:
Shane Lockwood	Randy Vosburg
Name	Name
Health Department Administrator	County Administrator
Title	Title
7205 South George Blvd.	600 South Commerce Ave.
Sebring, FL 33875	Sebring, FL 33870
Address	Address
(863) 386-6040	(863) 402-6517
Telephone	Telephone

If different contract managers are designated after execution of this contract, the name, address and telephone number of the new representative shall be furnished in writing to the other parties and attached to originals of this contract.

c. Captions. The captions and headings contained in this contract are for the convenience of the parties only and do not in any way modify, amplify, or give additional notice of the provisions hereof.

In WITNESS THEREOF, the parties hereto have caused this 8 page contract, with its attachments as referenced, including Attachment I (two pages), Attachment II (6 pages), Attachment III (1 pages), Attachment IV (1 pages), and Attachment V (1 pages), to be executed by their undersigned officials as duly authorized effective the 1st day of October, 2021.

BOARD OF COUNTY COMMISSIONERS FOR Highlands COUNTY

SIGNED BY: _____

NAME: Kathy Rapp

TITLE: Chairman

DATE: _____

STATE OF FLORIDA DEPARTMENT OF HEALTH

SIGNED BY: _____

NAME: Joseph A. Ladapo, M.D., Ph.D.

TITLE: State Surgeon General

DATE: _____

ATTESTED TO:

SIGNED BY: _____

NAME: Sherry Sutphen

TITLE: County Attorney

DATE: _____

SIGNED BY: _____

NAME: Shane Lockwood

TITLE: CHD Director/Administrator

DATE: _____

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ATTESTED TO:

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TITLE: County Attorney

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TITLE: County Attorney

DATE: _____

SIGNED BY: _____

NAME: Shane Lockwood

TITLE: CHD Director/Administrator

DATE: _____

ATTACHMENT II

HIGHLANDS COUNTY HEALTH DEPARTMENT

PART I. PLANNED USE OF COUNTY HEALTH DEPARTMENT TRUST FUND BALANCES

		Estimated State Share of CHD Trust Fund Balance	Estimated County Share of CHD Trust Fund Balance	Total
1.	CHD Trust Fund Ending Balance 09/30/21	428396	871803	1300199
2.	Drawdown for Contract Year October 1, 2021 to September 30, 2022	-428396	622048	193652
3.	Special Capital Project use for Contract Year October 1, 2021 to September 30, 2022	0	0	0
4.	Balance Reserved for Contingency Fund October 1, 2021 to September 30, 2022	0	1493851	1493851

Special Capital Projects are new construction or renovation projects and new furniture or equipment associated with these projects, and mobile health vans.

ATTACHMENT II

HIGHLANDS COUNTY HEALTH DEPARTMENT

Part II, Sources of Contributions to County Health Department

October 1, 2021 to September 30, 2022

		State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contribution	Total
1. GENERAL REVENUE - STATE						
015040	CHD - TB COMMUNITY PROGRAM	21,071	0	21,071	0	21,071
015040	DENTAL SPECIAL INITIATIVE PROJECTS	6,798	0	6,798	0	6,798
015040	EPIDEMIOLOGY SURVEILLANCE GENERAL REVENUE	79,035	0	79,035	0	79,035
015040	FAMILY PLANNING GENERAL REVENUE	37,159	0	37,159	0	37,159
015040	MIGRANT LABOR CAMP SANITATION	60,668	0	60,668	0	60,668
015040	PRIMARY CARE PROGRAM	267,314	0	267,314	0	267,314
015040	RACIAL & ETHNIC DISPARITIES - CHD EXPENSES	75,000	0	75,000	0	75,000
015040	SCHOOL HEALTH SERVICES - GENERAL REVENUE	94,866	0	94,866	0	94,866
015050	CHD GENERAL REVENUE NON-CATEGORICAL	1,367,715	0	1,367,715	0	1,367,715
GENERAL REVENUE TOTAL		2,009,626	0	2,009,626	0	2,009,626
2. NON GENERAL REVENUE - STATE						
015010	ENVIRONMENTAL BIOMEDICAL WASTE PROGRAM	3,880	0	3,880	0	3,880
NON GENERAL REVENUE TOTAL		3,880	0	3,880	0	3,880
3. FEDERAL FUNDS - STATE						
007000	WIC BREASTFEEDING PEER COUNSELING PROG	67,518	0	67,518	0	67,518
007000	COMPREHENSIVE COMMUNITY CARDIO - PHBG	43,654	0	43,654	0	43,654
007000	ELC COVID ENHANCED DETECTION EXPANSION GRANT	517,818	0	517,818	0	517,818
007000	EPID & LAB FOR INFECTIOUS DISEASE COVID-19	1,460	0	1,460	0	1,460
007000	ELC SCHOOL HEALTH REOPENING GRANT	172,202	0	172,202	0	172,202
007000	FAMILY PLANNING TITLE X - GRANT	44,655	0	44,655	0	44,655
007000	IMMUNIZATION & VACCINES CHILDREN COVID 19 RESPON	94,483	0	94,483	0	94,483
007000	IMMUNIZATION ACTION PLAN	8,540	0	8,540	0	8,540
007000	MCH SPEC PRJ SOCIAL DETERMINANTS HLTH COMM EDU	14,207	0	14,207	0	14,207
007000	MCH SPECIAL PROJCT DENTAL	14,554	0	14,554	0	14,554
007000	MCH BLOCK GRANT FLORIDA'S HEALTHY BABIES	8,704	0	8,704	0	8,704
007000	MCH SPECIAL PROJECTS DENTAL	15,992	0	15,992	0	15,992
007000	BASE COMMUNITY PREPAREDNESS CAPABILITY	92,571	0	92,571	0	92,571
007000	BASE PUB HLTH SURVEILLANCE & EPI INVESTIGATION	71,321	0	71,321	0	71,321
007000	REFUGEE HEALTH SCREENING REIMBURSEMENT ADMIN	540	0	540	0	540
007000	REFUGEE HEALTH SCREENING REIMBURSEMENT SERVICES	1,500	0	1,500	0	1,500
007000	WIC PROGRAM ADMINISTRATION	585,229	0	585,229	0	585,229
015075	SUPPLEMENTAL SCHOOL HEALTH	270,742	0	270,742	0	270,742
015075	REFUGEE HEALTH SCREENING REIMBURSEMENT SERVICES	958	0	958	0	958
FEDERAL FUNDS TOTAL		2,026,648	0	2,026,648	0	2,026,648
4. FEES ASSESSED BY STATE OR FEDERAL RULES - STATE						
001020	CHD STATEWIDE ENVIRONMENTAL FEES	128,749	0	128,749	0	128,749
001092	ON SITE SEWAGE DISPOSAL PERMIT FEES	203,540	0	203,540	0	203,540
001092	CHD STATEWIDE ENVIRONMENTAL FEES	1,649	0	1,649	0	1,649
001206	ON SITE SEWAGE DISPOSAL PERMIT FEES	15,803	0	15,803	0	15,803
001206	SANITATION CERTIFICATES (FOOD INSPECTION)	1,440	0	1,440	0	1,440
001206	SEPTIC TANK RESEARCH SURCHARGE	1,775	0	1,775	0	1,775

ATTACHMENT II

HIGHLANDS COUNTY HEALTH DEPARTMENT

Part II, Sources of Contributions to County Health Department

October 1, 2021 to September 30, 2022

		State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contribution	Total
001206	PUBLIC SWIMMING POOL PERMIT FEES-10% HQ TRANSFER	693	0	693	0	693
001206	DRINKING WATER PROGRAM OPERATIONS	1,512	0	1,512	0	1,512
001206	REGULATION OF BODY PIERCING SALONS	60	0	60	0	60
001206	TANNING FACILITIES	249	0	249	0	249
001206	ONSITE SEWAGE TRAINING CENTER	1,851	0	1,851	0	1,851
001206	TATTO PROGRAM ENVIRONMENTAL HEALTH	536	0	536	0	536
001206	MOBILE HOME & RV PARK FEES	3,273	0	3,273	0	3,273
FEES ASSESSED BY STATE OR FEDERAL RULES TOTAL		361,130	0	361,130	0	361,130
5. OTHER CASH CONTRIBUTIONS - STATE:						
		0	0	0	0	0
090001	DRAW DOWN FROM PUBLIC HEALTH UNIT	428,396	0	428,396	0	428,396
OTHER CASH CONTRIBUTION TOTAL		428,396	0	428,396	0	428,396
6. MEDICAID - STATE/COUNTY:						
001050	CHD CLINIC FEES	0	480	480	0	480
001057	CHD CLINIC FEES	0	38,727	38,727	0	38,727
001148	CHD CLINIC FEES	0	75,205	75,205	0	75,205
MEDICAID TOTAL		0	114,412	114,412	0	114,412
7. ALLOCABLE REVENUE - STATE:						
001009	CHD LOCAL ENVIRONMENTAL FEES	13	0	13	0	13
004010	CHD CLINIC FEES	0	0	0	0	0
031005	GENERAL CLINIC RABIES SERVICES & DRUG PURCHASES	11,500	0	11,500	0	11,500
ALLOCABLE REVENUE TOTAL		11,513	0	11,513	0	11,513
8. OTHER STATE CONTRIBUTIONS NOT IN CHD TRUST FUND - STATE						
	ADAP	0	0	0	38,601	38,601
	PHARMACY DRUG PROGRAM	0	0	0	652	652
	WIC PROGRAM	0	0	0	1,783,130	1,783,130
	BUREAU OF PUBLIC HEALTH LABORATORIES	0	0	0	11,929	11,929
	IMMUNIZATIONS	0	0	0	44,598	44,598
OTHER STATE CONTRIBUTIONS TOTAL		0	0	0	1,878,910	1,878,910
9. DIRECT LOCAL CONTRIBUTIONS - BCC/TAX DISTRICT						
008005	CHD LOCAL REVENUE & EXPENDITURES	0	256,535	256,535	0	256,535
008040	CHD LOCAL REVENUE & EXPENDITURES	0	368,421	368,421	0	368,421
DIRECT COUNTY CONTRIBUTIONS TOTAL		0	624,956	624,956	0	624,956
10. FEES AUTHORIZED BY COUNTY ORDINANCE OR RESOLUTION - COUNTY						
001077	CHD CLINIC FEES	0	130,915	130,915	0	130,915
001077	GENERAL CLINIC RABIES SERVICES & DRUG PURCHASES	0	200	200	0	200
001094	CHD LOCAL ENVIRONMENTAL FEES	0	174,990	174,990	0	174,990
001110	VITAL STATISTICS CERTIFIED RECORDS	0	95,000	95,000	0	95,000
FEES AUTHORIZED BY COUNTY TOTAL		0	401,105	401,105	0	401,105

ATTACHMENT II

HIGHLANDS COUNTY HEALTH DEPARTMENT

Part II, Sources of Contributions to County Health Department

October 1, 2021 to September 30, 2022

	State CHD Trust Fund (cash)	County CHD Trust Fund	Total CHD Trust Fund (cash)	Other Contribution	Total
11. OTHER CASH AND LOCAL CONTRIBUTIONS - COUNTY					
001029 CHD CLINIC FEES	0	34,035	34,035	0	34,035
001029 GENERAL CLINIC RABIES SERVICES & DRUG PURCHASES	0	2,200	2,200	0	2,200
001054 CHD CLINIC FEES	0	3,160	3,160	0	3,160
001054 GENERAL CLINIC RABIES SERVICES & DRUG PURCHASES	0	186	186	0	186
001090 CHD CLINIC FEES	0	9,474	9,474	0	9,474
001090 GENERAL CLINIC RABIES SERVICES & DRUG PURCHASES	0	9,000	9,000	0	9,000
005000 CHD CLINIC FEES	0	50	50	0	50
008050 SCHOOL HEALTH CLINICS FUNDED BY SCHOOL BOARD	0	213,070	213,070	0	213,070
010300 STATE UNDERGROUND PETROLEUM RESPONSE ACT	0	3,133	3,133	0	3,133
010300 MIGRANT LABOR HOUSING INSPECTION H-2A PROGRAM	0	43,000	43,000	0	43,000
010500 CHD CLINIC FEES	0	42	42	0	42
090002 DRAW DOWN FROM PUBLIC HEALTH UNIT	0	-622,048	-622,048	0	-622,048
OTHER CASH AND LOCAL CONTRIBUTIONS TOTAL	0	-304,698	-304,698	0	-304,698
12. ALLOCABLE REVENUE - COUNTY					
001009 CHD LOCAL ENVIRONMENTAL FEES	0	13	13	0	13
004010 CHD CLINIC FEES	0	3	3	0	3
031005 GENERAL CLINIC RABIES SERVICES & DRUG PURCHASES	0	11,500	11,500	0	11,500
COUNTY ALLOCABLE REVENUE TOTAL	0	11,516	11,516	0	11,516
13. BUILDINGS - COUNTY					
ANNUAL RENTAL EQUIVALENT VALUE	0	0	0	0	0
OTHER (Specify)	0	0	0	0	0
UTILITIES	0	0	0	0	0
BUILDING MAINTENANCE	0	0	0	0	0
GROUNDS MAINTENANCE	0	0	0	0	0
INSURANCE	0	0	0	0	0
OTHER (Specify)	0	0	0	0	0
OTHER (Specify)	0	0	0	0	0
BUILDINGS TOTAL	0	0	0	0	0
14. OTHER COUNTY CONTRIBUTIONS NOT IN CHD TRUST FUND - COUNTY					
EQUIPMENT / VEHICLE PURCHASES	0	0	0	0	0
VEHICLE INSURANCE	0	0	0	0	0
VEHICLE MAINTENANCE	0	0	0	0	0
OTHER COUNTY CONTRIBUTION (SPECIFY)	0	0	0	0	0
OTHER COUNTY CONTRIBUTION (SPECIFY)	0	0	0	0	0
OTHER COUNTY CONTRIBUTIONS TOTAL	0	0	0	0	0
GRAND TOTAL CHD PROGRAM	4,841,193	847,291	5,688,484	1,878,910	7,567,394

ATTACHMENT II

HIGHLANDS COUNTY HEALTH DEPARTMENT

Part III, Planned Staffing, Clients, Services and Expenditures By Program Service Area Within Each Level of Service

October 1, 2021 to September 30, 2022

	FTE's (0.00)	Clients Units	Services/ Visits	Quarterly Expenditure Plan 1st	2nd	3rd	4th	State	County	Grand Total
				(Whole dollars only)						
A. COMMUNICABLE DISEASE CONTROL:										
IMMUNIZATION (101)	5.19	534	735	105,446	90,404	105,446	90,404	253,849	137,851	391,700
SEXUALLY TRANS. DIS. (102)	1.49	440	674	32,760	28,087	32,760	28,088	73,169	48,526	121,695
HIV/AIDS PREVENTION (03A1)	0.03	0	44	826	708	826	708	2,605	463	3,068
HIV/AIDS SURVEILLANCE (03A2)	0.00	0	0	0	0	0	0	0	0	0
HIV/AIDS PATIENT CARE (03A3)	0.01	0	0	240	205	240	205	727	163	890
ADAP (03A4)	0.00	0	0	0	0	0	0	0	0	0
TUBERCULOSIS (104)	0.42	214	294	10,136	8,691	10,136	8,691	27,399	10,255	37,654
COMM. DIS. SURV. (106)	8.26	0	600	225,370	193,223	225,370	193,223	837,186	0	837,186
HEPATITIS (109)	0.00	0	0	153	131	153	130	491	76	567
PREPAREDNESS AND RESPONSE (116)	1.13	0	54	28,677	24,586	28,677	24,587	106,527	0	106,527
REFUGEE HEALTH (118)	0.05	8	15	1,226	1,051	1,226	1,051	3,734	820	4,554
VITAL RECORDS (180)	1.21	8,182	24,764	22,068	18,920	22,068	18,919	0	81,975	81,975
COMMUNICABLE DISEASE SUBTOTAL	17.79	9,378	27,180	426,902	366,006	426,902	366,006	1,305,687	280,129	1,585,816
B. PRIMARY CARE:										
CHRONIC DISEASE PREVENTION PRO (210)	1.76	359	193	53,515	45,882	53,515	45,882	188,302	10,492	198,794
WIC (21W1)	10.15	4,132	27,754	191,760	164,406	191,760	164,405	712,331	0	712,331
TOBACCO USE INTERVENTION (212)	0.00	0	0	0	0	0	0	0	0	0
WIC BREASTFEEDING PEER COUNSELING (21W2)	1.40	0	1,284	22,880	19,617	22,880	19,617	84,994	0	84,994
FAMILY PLANNING (223)	4.14	582	1,077	97,657	83,727	97,657	83,726	235,001	127,766	362,767
IMPROVED PREGNANCY OUTCOME (225)	0.00	0	0	0	0	0	0	0	0	0
HEALTHY START PRENATAL (227)	0.00	0	0	0	0	0	0	0	0	0
COMPREHENSIVE CHILD HEALTH (229)	0.37	400	400	8,408	7,209	8,408	7,210	20,718	10,517	31,235
HEALTHY START CHILD (231)	0.00	0	0	0	0	0	0	0	0	0
SCHOOL HEALTH (234)	16.01	0	203,917	287,348	246,359	287,348	246,360	1,027,415	40,000	1,067,415
COMPREHENSIVE ADULT HEALTH (237)	6.42	1,242	2,989	140,935	120,831	140,935	120,832	462,450	61,083	523,533
COMMUNITY HEALTH DEVELOPMENT (238)	0.85	0	0	21,415	18,361	21,415	18,361	79,552	0	79,552
DENTAL HEALTH (240)	1.76	910	926	48,583	41,653	48,583	41,654	109,996	70,477	180,473
PRIMARY CARE SUBTOTAL	42.86	7,625	238,540	872,501	748,045	872,501	748,047	2,920,759	320,335	3,241,094
C. ENVIRONMENTAL HEALTH:										
Water and Onsite Sewage Programs										
COSTAL BEACH MONITORING (347)	0.00	0	0	0	0	0	0	0	0	0
LIMITED USE PUBLIC WATER SYSTEMS (357)	0.46	202	426	9,420	8,076	9,420	8,075	28,100	6,891	34,991
PUBLIC WATER SYSTEM (358)	0.02	0	0	431	370	431	370	1,602	0	1,602
PRIVATE WATER SYSTEM (359)	0.10	11	11	1,766	1,514	1,766	1,515	0	6,561	6,561
ONSITE SEWAGE TREATMENT & DISPOSAL (361)	5.37	1,334	2,784	105,588	90,526	105,588	90,525	307,956	84,271	392,227
Group Total	5.95	1,547	3,221	117,205	100,486	117,205	100,485	337,658	97,723	435,381
Facility Programs										
TATTOO FACILITY SERVICES (344)	0.10	57	31	2,186	1,874	2,186	1,874	8,120	0	8,120
FOOD HYGIENE (348)	0.59	113	263	11,840	10,151	11,840	10,150	39,480	4,501	43,981

ATTACHMENT II

HIGHLANDS COUNTY HEALTH DEPARTMENT

Part III, Planned Staffing, Clients, Services and Expenditures By Program Service Area Within Each Level of Service

October 1, 2021 to September 30, 2022

	FTE's (0.00)	Clients Units	Services/ Visits	Quarterly Expenditure Plan 1st (Whole dollars only)	2nd	3rd	4th	State	County	Grand Total
BODY PIERCING FACILITIES SERVICES (349)	0.01	5	5	220	188	220	188	816	0	816
GROUP CARE FACILITY (351)	0.09	55	70	2,056	1,763	2,056	1,762	0	7,637	7,637
MIGRANT LABOR CAMP (352)	2.64	257	1,696	54,201	46,470	54,201	46,470	116,339	85,003	201,342
HOUSING & PUB. BLDG. (353)	0.00	0	0	0	0	0	0	0	0	0
MOBILE HOME AND PARK (354)	0.29	111	131	5,701	4,888	5,701	4,888	16,306	4,872	21,178
POOLS/BATHING PLACES (360)	0.62	155	395	12,379	10,613	12,379	10,612	36,082	9,901	45,983
BIOMEDICAL WASTE SERVICES (364)	0.41	189	227	8,586	7,361	8,586	7,361	24,509	7,385	31,894
TANNING FACILITY SERVICES (369)	0.02	10	13	401	344	401	345	1,219	272	1,491
Group Total	4.77	952	2,831	97,570	83,652	97,570	83,650	242,871	119,571	362,442
Groundwater Contamination										
STORAGE TANK COMPLIANCE SERVICES (355)	0.00	0	0	0	0	0	0	0	0	0
SUPER ACT SERVICES (356)	0.38	3	88	7,950	6,816	7,950	6,817	0	29,533	29,533
Group Total	0.38	3	88	7,950	6,816	7,950	6,817	0	29,533	29,533
Community Hygiene										
COMMUNITY ENVIR. HEALTH (345)	0.02	0	88	665	570	665	569	2,469	0	2,469
INJURY PREVENTION (346)	0.00	0	0	0	0	0	0	0	0	0
LEAD MONITORING SERVICES (350)	0.00	0	0	0	0	0	0	0	0	0
PUBLIC SEWAGE (362)	0.00	0	0	0	0	0	0	0	0	0
SOLID WASTE DISPOSAL SERVICE (363)	0.00	0	0	0	0	0	0	0	0	0
SANITARY NUISANCE (365)	0.06	141	56	1,175	1,008	1,175	1,008	4,366	0	4,366
RABIES SURVEILLANCE (366)	0.00	0	0	0	0	0	0	0	0	0
ARBORVIRUS SURVEIL. (367)	0.00	0	0	0	0	0	0	0	0	0
RODENT/ARTHROPOD CONTROL (368)	0.00	0	0	0	0	0	0	0	0	0
WATER POLLUTION (370)	0.00	0	0	33	28	33	27	121	0	121
INDOOR AIR (371)	0.00	0	0	19	16	19	16	70	0	70
RADIOLOGICAL HEALTH (372)	0.00	0	0	0	0	0	0	0	0	0
TOXIC SUBSTANCES (373)	0.00	0	0	0	0	0	0	0	0	0
Group Total	0.08	141	144	1,892	1,622	1,892	1,620	7,026	0	7,026
ENVIRONMENTAL HEALTH SUBTOTAL	11.18	2,643	6,284	224,617	192,576	224,617	192,572	587,555	246,827	834,382
D. NON-OPERATIONAL COSTS:										
NON-OPERATIONAL COSTS (599)	0.00	0	0	0	0	0	0	0	0	0
ENVIRONMENTAL HEALTH SURCHARGE (399)	0.00	0	0	7,320	6,276	7,320	6,276	27,192	0	27,192
MEDICAID BUYBACK (611)	0.00	0	0	0	0	0	0	0	0	0
NON-OPERATIONAL COSTS SUBTOTAL	0.00	0	0	7,320	6,276	7,320	6,276	27,192	0	27,192
TOTAL CONTRACT	71.83	19,646	272,004	1,531,340	1,312,903	1,531,340	1,312,901	4,841,193	847,291	5,688,484

ATTACHMENT III

HIGHLANDS COUNTY HEALTH DEPARTMENT

CIVIL RIGHTS COMPLIANCE AND NON-DISCRIMINATION CERTIFICATE

1. The CHD agrees to complete the Civil Rights Compliance Questionnaire, DH Forms 946 A and B (or the subsequent replacement if adopted during the contract period), if so requested by the Department.

2. The CHD assures that it will comply with the Omnibus Budget Reconciliation Act of 1981, P.L. 97-35, which prohibits discrimination on the basis of sex and religion in programs and activities receiving or benefiting from federal financial assistance.

3. Assurance of Civil Rights Compliance: The CHD hereby agrees that it will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.); Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.); Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794); the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.); Title II and Title III of the Americans with Disabilities Act (ADA) of 1990, as amended by the ADA Amendment Act of 2008 (42 U.S.C. 12131-12189) and as implemented by Department of Justice regulations at 28 CFR Parts 35 and 36; Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency" (August 11, 2000); all provisions required by the implementing regulations of the U.S. Department of Agriculture (7 CFR Part 15 et seq.); and FNS directives and guidelines to the effect that no person shall, on the ground of race, color, national origin, age, sex, or disability, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity for which the agency receives Federal financial assistance from FNS; and hereby gives assurance that it will immediately take measures necessary to effectuate this agreement.

   By providing this assurance, the CHD agrees to compile data, maintain records and submit records and reports as required to permit effective enforcement of the nondiscrimination laws, and to permit Department personnel during normal working hours to review and copy such records, books and accounts, access such facilities, and interview such personnel as needed to ascertain compliance with the non-discrimination laws. If there are any violations of this assurance, the Department of Agriculture shall have the right to seek judicial enforcement of this assurance.

   This assurance is given in consideration of and for the purpose of obtaining any and all Federal financial assistance, grants, and loans of Federal funds, reimbursable expenditures, grant or donation of Federal property and interest in property, the detail of Federal personnel, the sale and lease of, and the permission to use Federal property or interest in such property or the furnishing of services without consideration or at a nominal consideration, or at a consideration that is reduced for the purpose of assisting the recipient, or in recognition of the public interest to be served by such sale, lease, or furnishing of services to the recipient, or any improvements made with Federal financial assistance extended to the Program applicant by USDA. This includes any Federal agreement, arrangement, or other contract that has as one of its purposes the provision of cash assistance for the purchase of food, and cash assistance for purchase or rental of food service equipment or any other financial assistance extended in reliance on the representations and agreements made in this assurance.
   This assurance is binding on the CHD, its successors, transferees, and assignees as long as it receives or retains possession of any assistance from the Department. The person or persons whose signatures appear below are authorized to sign this assurance on the behalf of the CHD.

4. Confidentiality of Data, Files, and Records: The CHD agrees to restrict the use and disclosure of confidential USDA, Women, Infant, and Children (WIC) applicant and participant information as specified in 7 CFR § 246.26(d)(1)(i) in accordance with 7 CFR § 246.26(d)(1)(ii), as applicable.

ATTACHMENT V
HIGHLANDS COUNTY HEALTH DEPARTMENT
SPECIAL PROJECTS SAVINGS PLAN

CASH RESERVED OR ANTICIPATED TO BE RESERVED FOR PROJECTS

CONTRACT YEAR	STATE	COUNTY	TOTAL
2020-2021*	$ 0	$ 1393806	$ 1393806
2021-2022**	$ 0	$ 200000	$ 200000
2022-2023***	$ 0	$ 200000	$ 200000
2023-2024***	$ 0	$ 200000	$ 200000
PROJECT TOTAL	$ 0	$ 1993806	$ 1993806

SPECIAL PROJECTS CONSTRUCTION/RENOVATION PLAN

PROJECT NUMBER: 61028140

PROJECT NAME: HIGHLANDS-SPECIAL PROJECTS

LOCATION/ADDRESS: 7205 S. GEORGE BLVD., SEBRING FL 33875

PROJECT TYPE:

NEW BUILDING	____	ROOFING	____
RENOVATION	____	PLANNING STUDY	____
NEW ADDITION	____	OTHER	____

SQUARE FOOTAGE: 0

PROJECT SUMMARY: *Describe scope of work in reasonable detail.*

START DATE *(Initial expenditure of funds)* : _____

COMPLETION DATE: _____

DESIGN FEES: $ 0

CONSTRUCTION COSTS: $ 0

FURNITURE/EQUIPMENT: $ 0

TOTAL PROJECT COST: $ 1993806

COST PER SQ FOOT: $ 0

Special Capital Projects are new construction or renovation projects and new furniture or equipment associated with these projects and mobile health vans.

* Cash balance as of 9/30/21

** Cash to be transferred to FCO account.

*** Cash anticipated for future contract years.

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Melony Culpepper, Planning and Zoning Manager**

SUBJECT/TITLE: **Request Approval of Resolution 21-22-88 Pertaining to the Revocation of a Declaration of Covenants and Restrictions for the Las Villas at Kenilworth Subdivision**

STATEMENT OF ISSUE

On May 29, 2008, Caribbean Real Estate Developers, LLC, developers of the Las Villas at Kenilworth Subdivision, executed a Declaration of Covenants and Restrictions (Declaration) to and in favor of the Highlands County Board of County Commissioners. This Declaration was required when the Board agreed to waive impact fees for the development in exchange for certain lots within the subdivision being held for moderate income households or essential services personnel.

The development was never completed and has since been sold to a new developer, Green Group Development, LLC. This developer is requesting that the Declaration be revoked. Staff has reviewed the request and found that the revocation of the Declaration will allow the new developer more flexibility in selling the units and will allow the County to require impact fees if/when they are reinstated.

RECOMMENDED ACTION

Move to approve and adopt Resolution 21-22-88, revoking the Declaration of Covenants and Restrictions recorded in Official Records Book 2142, Page 1221, of the Public Records of Highlands County, Florida.

FISCAL IMPACT

There is no fiscal impact.

Attachments: Las Villas Declaration Revocation Application.pdf
Declaration of Covenants and Restrictions.pdf
Resolution Las Villas Revoke Declaration of Covenants.pdf
Las Villas Location Map.pdf

Highlands County, Florida
Development Services Department
Miscellaneous Development Application

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SECTION I: STAFF USE ONLY:

Case Number: MDA-22-001 **Date of Application:** 2/16/2022
BCC Hearing Date: 4/19/2022 **Date Adopted:** _____

****

SECTION II: APPLICANT & PROPERTY INFORMATION:

This application shall be utilized for any development related request processed by the Development Services Department which requires a public hearing in front of the Highlands County Board of County Commissioners where there is no other official application relevant to the request. This application and all required supplemental information must be properly completed according to the instructions. All information and exhibits submitted in connection with this application will become a permanent part of the public records of Highlands County. Please submit the application to the Zoning Division to be checked for completeness by staff before the applicable deadline. The Division accepts no responsibility for the completeness and accuracy of the application and will not advertise the application for public hearing until all required information is deemed to be accurate and complete. It is recommended that the applicant, agent, or representatives be present at the public hearing.

Request: Consent to revocation of Declaration of Covenants and Restrictions Recorded in OR Book 2142 Page 1221 of the Official Records of Highlands County, Florida

****

This application has been reviewed for completeness and determined sufficient:

Melony Cepper
Planning & Zoning Manager

2/17/2022
Date

****

1. **Name of Applicant:**
   Print Name: Green Group Development LLC
   Mailing Address: 3389 Sheridan St. 264 Hollywood, FL 33021
   Telephone No.: 1.407.342.3851 **E-Mail Address:** greengroupdevelopment@gmail.com

2. **Name of Property Owner(s):** If more than one, all owners must sign the Owner's Affidavit (attached), which must accompany the application.
   Print Name: Green Group Development LLC
   Mailing Address: 3389 Sheridan St. 264 Hollywood, FL 33021
   Telephone No.: 1.407.342.3851 **E-Mail Address:** greengroupdevelopment@gmail.com

3. **Name of Agent:** Complete the Agent's Affidavit (attached) from property owner, which must accompany application, giving agent authority to represent this application.
   Print Name: _____
   Mailing Address: _____
   Telephone No.: _____ **E-Mail Address:** _____

4. **Legal Description Covered by Application:** If subdivided: Lot, block, complete name of subdivision, plat book, page number, section, township and range. If metes and bounds description, complete description, including section, township and range. *(Please also provide an electronic version of the legal description for advertising purposes.)* ____

5. **Strap No.(s) of Property Covered by Application:** SEE ATTACHED.
STRAP #:C-____-____-____-_____-_____-_____ **STRAP #:**C-____-____-____-_____-_____-_____
STRAP #:C-____-____-____-_____-_____-_____ **STRAP #:**C-____-____-____-_____-_____-_____

6. **Street Address(es) of Property Covered by the Application:** SEE ATTACHED

****

SECTION III: INFORMATION ABOUT EXISTING PROPERTY:

7. **Existing Zoning District:** City of Sebring R2 **Existing Land Use Classification:** RM
Are the Zoning and Future Land Use designations consistent? ☒Consistent ☐Not Consistent

8. **Is the property located within the Lake Placid Regional Plan (LPRP) area?** ☐Yes ☒No **If yes,** a separate application meeting should be arranged with the Town of Lake Placid. Please ask the Town staff (County Planning Division) for assistance.

9. **Is the property located within a Municipality?** ☒Yes ☐No Municipality: City of Sebring
If yes, additional information, such as but not limited to letter(s) of support from the applicable Municipality, shall be submitted with this application.

10. **Vesting:** Is the property vested for specific property rights? ☐Yes ☒No **If Yes,** list the Vesting Action or Order Number or the method used to grant vested rights (state binding letter, legal lot of record, etc).:

****

SECTION IV: INFORMATION ABOUT THE PROPOSED CHANGE:

11. **If necessary, please give additional information not included on page one (1) about what the Request is for:**
REMOVAL OF WORKFORCE HOUSING - RESTRICTIVE COVENANT
FILE: 1505362 BK 2124 PAGE 1221

****

SECTION VI: BURDEN OF PROOF INFORMATION:

12. **Burden of Proof:** The burden of proof and persuasion remains at all times on the applicant. The application for a Special Use Permit shall state fully the grounds on which it is requested and show compliance with the following standards:

A. Please provide information, if possible, that the request, if approved, will comply with all requirements of all applicable Ordinances and development regulations for Highlands County or the applicable Municipality, and Florida law (Use additional sheet, if required). The Las Villas residential community will be built on approved sites & plans, bringing the full potential of the community to actualization after many years of neglect.

B. Please provide information, if possible, that the request, if approved, will probably not materially endanger the public health or safety (Use additional sheet, if required). - See response above

C. Please provide information, if possible, that the request, if approved, will probably not substantially injure the value of adjoining or abutting property (Use additional sheet, if required). - See response above

D. Please provide information, if possible, that the request, if approved, will probably be in harmony with the area in which it is to be located (Use additional sheet, if required). - See response above

13. **Are there any appropriate conditions and safeguards**, in conformity with this section, that can be applied and should be mandated as a condition for the approval of this Special Use Permit? (Use separate additional sheet, if required)

Las Villas at Kenilworth

Parcel Number	Address	City	Zipcode
S-33-34-29-150-0000-030A	803 VIZCAYA CT SEBRING	SEBRING	33870
S-33-34-29-150-0000-031A	702 SALAMANCA CT SEBRING	SEBRING	33870
S-33-34-29-150-0000-031B	700 SALAMANCA CT SEBRING	SEBRING	33870
S-33-34-29-150-0000-032A	1447 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-033A	1443 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-033B	1445 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-034A	1435 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-034B	1439 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-035A	703 SALAMANCA CT SEBRING	SEBRING	33870
S-33-34-29-150-0000-036A	602 ZARA GOZA CT SEBRING	SEBRING	33870
S-33-34-29-150-0000-036B	600 ZARA GOZA CT SEBRING	SEBRING	33870
S-33-34-29-150-0000-037A	1429 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-037B	1431 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-038A	1425 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-038B	1427 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-039A	1421 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-039B	1423 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-041A	1413 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-041B	1415 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-042A	1407 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-042B	1411 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-065A	1442 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-066A	1438 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-066B	1440 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-067A	1434 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-067B	1436 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-068A	1430 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-068B	1432 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-069A	1426 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-069B	1428 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-070A	1422 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-071A	1418 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-071B	1420 LAS VILLAS BLVD SEBRING	SEBRING	33870
S-33-34-29-150-0000-072B	1416 LAS VILLAS BLVD SEBRING	SEBRING	33870

Highlands County, Florida
Development Services Department Application

OWNER'S AFFIDAVIT (Corporation)

I, Asaf Mengelgrein, being first duly sworn, depose and say that I am the **OWNER/CORPORATION** *of the* property described and which is the subject matter of the proposed hearing; that all the answers to the questions in this application, and all sketches, data and other supplementary matter attached to and made a part of the application, are honest and true to the best of my knowledge and belief. I understand this application must be completed and accurate before hearings can be advertised. I also understand that it is my obligation to comply with any other lawfully adopted and recorded deed restrictions or covenants that are more restrictive or impose a higher standard, and that any action of this Board does not supersede those requirements.

I authorize County staff to enter the property during the application process to complete its evaluation.

Please initial the appropriate line:

No contact is required. RM.

An appointment is required before entering the property. _____

Signed, Sealed and Delivered in our presence:

Green Group Development LLC
a Florida corporation.
By: _____
Print Name: Asaf Mengelgrein
Title: Mgr.

_____
Print Name: ROI MENGELGRIN

_____
Print Name: AHARON MENGELGRIN

STATE OF FLORIDA
HIGHLANDS COUNTY

The Foregoing instrument was acknowledged before me by means of [ ] physical presence or [ ] online notarization, this 15 day of February, 2022 by Asaf Mengelgrein who is personally known by me ☐ or who has produced FL Driver License as identification and who did take an oath:

_____
Signature

Ambreen Khan
Print Name

Notary Public, State of Florida
My Commission Expires: 4/27/2025

Ambreen Khan
Notary Public
State of Florida
Comm# HH123150
Expires 4/27/2025

OFFICIAL RECORDS FILE# 1505362 BK 2142 PG 1221 RCD: 05/29/2008 02:03:13 PM
D.C. ASADLER REC. FEE $52.50 L.E. "LUKE" BROOKER CLERK OF COURTS HIGHLANDS CO.

AS
52.50

Prepared by/Return to:
Mitchell Perlstein, Esq.
4400 N Federal Hwy Suite 210
Boca Raton, FL 33431



DECLARATION OF COVENANTS AND RESTRICTIONS
(Workforce Housing)

This Declaration of Covenants and Restrictions is made this 29TH day of May, 2008, by CARIBBEAN REALESTATE DEVELOPERS,LLC, whose address is 4113 KENILWORTH BLVD, SEBRING FL 33870 ("Owner"), to and in favor of the **Board of County Commissioners for Highlands County, Florida** ("Board of County Commissioners").

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RECITALS:

A. Owner owns in fee simple the real property ("the Property") located in Highlands County, Florida, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF

B. The Owner has agreed to restrict the use of the Property as set forth in this Declaration.

Witnesseth: For and in consideration of the sum of ten ($10.00) dollars, and other good and valuable consideration, given to Owner, the receipt and sufficiency of which Owner hereby acknowledges, the Owner hereby declares that all of the Property shall be held, leased and conveyed subject to the following restrictions.

1. **Definitions:** As used in this Declaration of Covenants and Restrictions, the following terms shall be defined as follows:

a. **"Adjusted for Family Size"** shall mean adjusted in a manner that results in an income eligibility level that is lower for households having fewer than four (4) people, or higher for households having more than four (4) people, than the base income eligibility determined as provided in this Declaration for Moderate Income Households and Essential Services Personnel, based upon a formula established by the United States Department of Housing and Urban Development for that purpose.

b. **"Annual Gross Income"** shall mean annual income as defined under the Section 8 housing assistance payments programs in 24 C.F.R. part 5; annual income as reported under the census long form for the recent available decennial census; or adjusted gross income as defined for purposes of reporting under Internal Revenue Service Form 1040 for individual federal annual income tax purposes. Annual Gross Income shall be calculated by annualizing verified sources of income for the household as the amount of income to be received in a household during the twelve (12) months following the effective date of the determination.

c. **"Building"** shall mean any structure, either temporary or permanent, designed or built for the support, enclosure, shelter, or protection of persons for use as a dwelling. This term shall include trailers, mobile homes, and any other vehicles serving in any way the function of a building.

d. **"Dwelling Unit"** shall mean a Building, or a portion thereof, which is designed or built for residential occupancy, consisting of one or more rooms which are arranged, designed, or used a living quarters for one family only.

e. **"Essential Services Personnel"** shall mean one or more natural persons or a family that has a total Annual Gross Income for the household that does not exceed one hundred forty (140) percent of the median Annual Gross Income, adjusted for family size, for households within the metropolitan statistical area, the county, or the nonmetropolitan median for the state, whichever is greatest. With respect to rental units, the Annual Gross Income of the household of Essential Services Personnel at the time of initial occupancy may not exceed one hundred forty (140) percent of the area's median Annual Gross Income, adjusted for family size. While occupying the rental unit the Annual Gross Income of the household of Essential Services Personnel may increase to an amount not to exceed one hundred forty (140) percent of one hundred forty (140) percent of the area's median Annual Gross Income, adjusted for family size.

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f. **"Moderate Income Person"** or **"Moderate Income Household"** shall mean one or more natural persons or a family that has a total Annual Gross Income for the household that does not exceed one hundred twenty (120) percent of the median Annual Gross Income, adjusted for family size, for households within the metropolitan statistical area, the county, or the nonmetropolitan median for the state, whichever is greatest. With respect to rental units, the Moderate Income Household's Annual Gross Income at the time of initial occupancy may not exceed one hundred twenty (120) percent of the area's median Annual Gross Income, adjusted for family size. While occupying the rental unit, a Moderate Income Household's Annual Gross Income may increase to an amount not to exceed one hundred forty (140) percent of one hundred twenty (120) percent of the area's median Annual Gross Income, adjusted for family size.

g. **"Workforce Housing"** shall mean a Dwelling Unit which is owned or occupied by one or more Moderate Income Persons or Essential Services Personnel, subject to the following limitations:

(1) With respect to a Dwelling Unit owned and occupied by one or more Moderate Income Persons or Essential Services Personnel the term "Workforce Housing" means a Dwelling Unit purchased at sales price of not more than ninety (90) percent of the median sales price for that type of unit in Highlands County, or the statewide median sales price for that type of unit, which ever is higher, at the time of sale.

(2) With respect to a rental unit, the term "Workforce Housing" means a Dwelling Unit which is rented to and occupied by one or more Essential Services Personnel or Moderate Income Persons for which monthly rents do not exceed thirty (30) percent of that amount which represents the percentage of the median Annual Gross Income for households of Essential Services Personnel and Moderate Income Households specified in this Declaration.

2. **Restrictions:** No Dwelling Unit constructed on the Property shall be owned by or rented to any person who is not a Moderate Income Person or Essential Services Personnel, as defined in this Declaration, at the time of purchase or, in the case of rental housing, on each anniversary of the commencement of the lease, and every Dwelling Unit constructed on the Property shall remain Workforce Housing for a period of thirty (30) years following the issuance of the Certificate of Occupancy for occupancy of that Dwelling Unit following completion of its construction. No transfer of the Property or any Dwelling Unit located on the Property shall be completed until the prospective transferee has filed an Application for Exemption with the County Administrator of Highlands County, Florida, satisfying the requirements of the Highlands County Impact Fee Ordinance for the exemption from Impact Fees for Workforce Housing.

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3. **Violation of Restrictions:** If at any time during the thirty (30) year period from the date of the issuance of the Certificate of Occupancy for a Dwelling Unit constructed on the Property, that Dwelling Unit ceases to be Workforce Housing, the Board of County Commissioners may enforce the provisions of this Declaration or may declare any exemption from Impact Fees previously allowed with respect to a Dwelling Unit on the Property to be null and void, in which event the Impact Fees in effect at the time that Dwelling Unit ceases to be Workforce Housing shall be immediately due and payable as if a building permit and certificate of occupancy were issued for that Dwelling Unit on that date.

4. **This Declaration Runs with the Land:** This Declaration and the covenants and the restrictions created by this Declaration shall run with the land and shall benefit Highlands County, a political subdivision of the State of Florida, and its successors and assigns, and bind Owner and Owner's successors and assigns. The covenants and restrictions of this Declaration shall be automatically assumed by every person or entity who comes into ownership of any portion of the Property.

5. **Effective Date:** This Declaration shall be effective upon recording in the Public Records of Highlands County, Florida.

6. **Term and Extending Term:** This Declaration and the terms, provisions, conditions, covenants, restrictions, reservations, regulations, burdens, and liens contained herein shall run with and bind the Property and inure to the benefit of Highlands County, a political subdivision of the State of Florida, and its successors and assigns, for a term of thirty (30) years from the date of recording of this Declaration in the Public Records of Highlands County, Florida, and, as to each Dwelling Unit constructed on the Property after the date of recording of

this Declaration in the Public Records of Highlands County, Florida, this Declaration shall be renewed for a term of thirty (30) years from the date of the issuance of the Certificate of Occupancy for each such Dwelling Unit by filing a record notice at or after the time of issuance of the Certificate of Occupancy. This Declaration shall be recorded in the public records of Highlands County, Florida. The Board of County Commissioners and its successors and assigns shall be deemed to have the right under Section 712.05, Florida Statutes, to preserve and protect the covenants and restrictions of this Declaration by filing a record notice as described in that Section.

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7. **Severability:** If any term of this Declaration or the application thereof to any person or circumstance, shall to any extent be invalid or unenforceable, then the remainder of this Declaration, or the application of such term to persons or circumstances other than those as to which it is invalid or unenforceable, shall not be affected thereby, and this Declaration shall otherwise remain in full force and effect.

8. **Revocation and Amendment:** The provisions of this Declaration are intended to protect Highlands County, a political subdivision of the State of Florida, and its successors and assigns, in exercise of its rights under this Declaration during and after construction and occupancy of residential housing on the Property, and this Declaration shall not and may not be revoked or amended without the written consent, in recordable form, of its Board of County Commissioners after pubic hearing.

9. **Governing Law:** This Declaration shall be governed by Florida law.

10. **Violations and Enforcement:** Enforcement of any restriction contained in this Declaration shall be by proceeding at law or in equity, brought by the Board of County Commissioners or by the then owner of any part of the Property, against any owner or tenant of any other part of the Property violating or attempting to violate any restrictions contained in this Declaration, either to restrain the violation or to recover damages or Impact Fees or for any other relief allowable in law or equity.

11. **Attorneys' Fees and Costs:** In the event of any litigation to enforce or interpret any provision of this Declaration or to recover damages for a breach of any restriction or otherwise arising out of this Declaration, the prevailing party shall be entitled to recover from the other party, in addition to any damages or other relief granted as a result of such litigation, all reasonable costs expended or incurred in connection with such litigation, including without limitation reasonable attorneys' fees, paralegal fees, and costs, whether such fees and costs are incurred at pre-trial, trial, on appeal, or in any bankruptcy proceeding.

NOW, THEREFORE, the Owner hereby declares that the Property is and shall be held, transferred, sold, conveyed and occupied subject to the terms, conditions, covenants, provisions, restrictions, easement, servitudes, and liens (sometimes referred to as "covenants and restrictions") herein set forth, which shall be binding on all persons, their heirs, successors, and assigns, now and in the future, having any right, title or interest in or to all or part of the Property and shall inure to the benefit of Highlands County, a political subdivision of the State of Florida, and its successors and assigns.

IN WITNESS WHEREOF, this Declaration of Covenants and Restrictions has been executed and delivered on this day and year first set forth above. The Owner has caused this Declaration of Covenants and Restrictions to be executed in its name and its seal to be hereunto affixed by its proper officer thereunto duly authorized.

Witnesses:

Print Name: Michael A. Brown

Print Name: Jessica M Grant

Owner
CARIBBEAN REALESTATE DEVELOPS LLC

By: John Zervas
Print Name: JOHN ZERVAS
As Its: PRESIDENT

STATE OF FLORIDA
COUNTY OF HIGHLANDS

Before me the undersigned authority, personally appeared JOHN ZERVAS as the PRESIDENT of CARIBBEAN REALESTATE DEVELOPERS LLC who is personally known to me ✓ or who has produced _____ as identification, and who after first being duly sworn, stated that he executed the foregoing Declaration of Covenants as the duly authorized PRESIDENT of CARIBBEAN REALESTATE DEVELOPERS LLC for the purposes therein expressed.

SWORN TO AND SUBSCRIBED before me this 29th day of May, 2008.

JESSICA M. GRANT MY COMMISSION EXPIRES September 18, 2010 #DD 595888 Bonded thru Notary Public Underwriters NOTARY PUBLIC STATE OF FLORIDA

Print Name: Jessica M Grant
Notary Public, State of Florida
My Commission Expires: 9/18/2010

EXHIBIT "A"

Lot 30 Building A & B, Lot 31 Building A & B, Lot 32 Building A & B, Lot 33 Building A & B, Lot 34 Building A & B, Lot 35 Building A & B, Lot 36 Building A & B, Lot 37 Building A & B, Lot 38 Building A & B, Lot 39 Building A & B, Lot 40 Building A & B, Lot 41 Building A & B, Lot 42 Building A & B, Lot 43 Building A & B, Lot 44 Building A & B, Lot 65 Building A & B, Lot 66 Building A & B, Lot 67 Building A & B, Lot 68 Building A & B, Lot 69 Building A & B, Lot 70 Building A & B, Lot 71 Building A & B, Lot 72 Building A & B, Lot 73 Building A & B, Lot 74 Building A & B according to the plat of LAS VILLAS AT KENILWORTH subdivision recorded in Plat Book 17, Page 3 of the Public Records of Highlands County, Florida.

RESOLUTION NO. 21-22-88

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF HIGHLANDS COUNTY, FLORIDA, PERTAINING TO THE REVOCATION OF THAT DECLARATION OF COVENANTS AND RESTRICTIONS RECORDED IN OFFICIAL RECORDS BOOK 2142, PAGE 1221 OF THE PUBLIC RECORDS OF HIGHLANDS COUNTY, FLORIDA; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR APPROVAL OF REVOCATION; PROVIDING FOR THE IMPLEMENTATION OF ADMINISTRATIVE ACTIONS; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Green Group Development, LLC, a Florida corporation, petitioned Highlands County for a revocation of the Declaration of Covenants and Restrictions (Declaration) recorded in Official Records Book 2142, Page 1221, of the Public Records of Highlands County, Florida; and

WHEREAS, the Declaration was recorded on May 29, 2008, for the purpose of benefiting the County in order to provide for Workforce Housing in the Las Villas at Kenilworth subdivision as recorded in Plat Book 17, Page 3 of the Public Records of Highlands County, Florida; and

WHEREAS, through the Declaration, the County agreed to exempt the Lots identified in the Declaration from impact fees, as long as the Lots remained Workforce Housing for a period of thirty (30) years from the date of the issuance of the Certificate of Occupancy for a Dwelling Unit constructed on the Lots; and

WHEREAS, the previous developer was unable to finish construction of the development; and

WHEREAS, Green Group Development, LLC, intends to complete the development of this subdivision; and

WHEREAS, the development is located in the City of Sebring and the City has indicated that they do not object to the removal of revocation of the Declaration; and

WHEREAS, the County has determined that the revocation of the Declaration will benefit the County by allowing a neglected subdivision to be completed; and

WHEREAS, the Lots identified in the Declaration shall no longer be exempt from impact fees.

NOW, **THEREFORE, BE IT RESOLVED BY HIGHLANDS COUNTY, FLORIDA, AS FOLLOWS:**

SECTION 1. <u>Legislative Findings and Intent.</u> Highlands County has complied

with all requirements and procedures of Florida law in processing this Resolution. The above recitals are hereby adopted.

SECTION 2. Approval of Revocation. Highlands County hereby revokes the Declaration of Covenants and Restrictions recorded in Official Records Book 2142, Page 1221, of the Public Records of Highlands County, Florida.

SECTION 3. Implementation of Administrative Actions. The County Administrator is hereby authorized and directed to take such action as may be deemed necessary and appropriate in order to implement the provisions of this Resolution. The County Administrator may, as deemed appropriate, necessary and convenient, delegate the powers of implementation as herein set forth to such County employees as deemed effectual and prudent.

SECTION 4. Savings Clause. All prior actions of Highlands County pertaining to that Declaration of Covenants and Restrictions recorded in the Official Records Book 2142 Page 1221, of the Public Records of Highlands County, Florida, as well as any and all matters relating thereto, are hereby ratified and affirmed consistent with the provisions of this Resolution.

SECTION 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Resolution, as determined by the County Administrator and County Attorney, may be corrected.

SECTION 6. Conflicts. All Resolutions or parts of Resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 7. Severability. If any Section or portion of a Section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other Section or part of this Resolution.

SECTION 8. Effective Date. This Resolution shall take effect immediately after adoption.

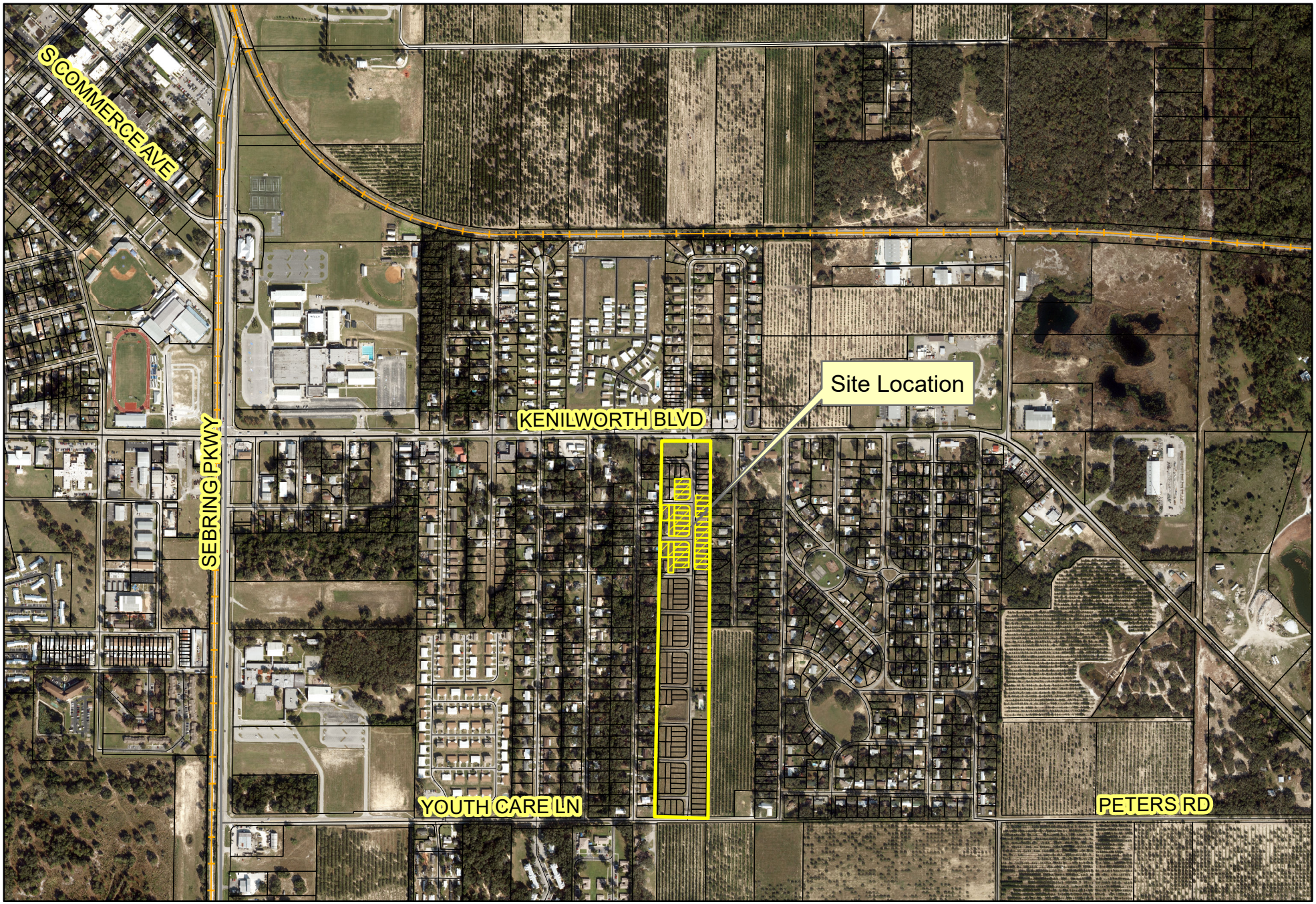
DONE AND ADOPTED, this 19th day of April, 2022.

BOARD OF COUNTY COMMISSIONERS
OF HIGHLANDS COUNTY, FLORIDA

By: _____
Kathleen G. Rapp, Chairperson

(SEAL)

ATTEST: _____
Jerome Kaszubowski, Clerk



N

0 370 740 1,480 Feet

LAS VILLAS AT KENILWORTH

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: Apr 19, 2022

PRESENTER: **David Nitz, OMB Manager**

SUBJECT/TITLE: **Request approval of budget amendment 21-22-074 to restore funding to cost center 3991 (Emergency Mgmt.) that was reduced in excess during the budget review process.**

STATEMENT OF ISSUE

During the budget review process with departments and administration, it was determined that a reduction in operating expenditures was determined to be appropriate based on the historical expenditure trend. However, the reduction was found to be excessive per the requirements of Rule 27P-19, Florida Administrative Code for Base Grants so funding needs to be restored in order to be in grant compliance.

RECOMMENDED ACTION

Move to approve budget amendment 21-22-074 to restore funding to the Emergency Mgmt. cost center.

FISCAL IMPACT

There is no fiscal impact to Fund 005 (General) or the overall budget as this budget amendment is merely transferring $8,600 from cost center 9990 (Budgetary Expenditures AC/005), account 59900 (Reserve for Contingency) to cost center 3991 (Emergency Mgmt.), account 55403 (Education & Training).

Attachments: 21-22-074 Emergency Mgmt Adjustment (BA).pdf
21-22-074 Emergency Mgmt Adjustment (Reserve).pdf

REVIEWED
O.M.B DEPARTMENT
April 11, 2022
BOARD OF COUNTY COMMISSIONERS
HIGHLANDS COUNTY FLORIDA

BOARD OF COUNTY COMMISSIONERS

BUDGET AMENDMENTS

(Transfers over $5,000 require Board approval)

DATE: **4/8/2022** SUBMITTED BY: **OMB**

FUND(S): **005** FUND TITLE(S): **General** COST CENTER(S) #: **3991, 9990**

PROJECT(S) #: PROJECT TITLE(S): COST CENTER TITLE(S): **Local Emergency Mgmt, Budgetary Expenditure AC/005**

*list additional cost centers on reverse side of form

TYPE	FUND	COST CENTER	ACCOUNT	ACCOUNT NAME	ACTIVITY	BUDGET	INCREASE	DECREASE	REVISED BUDGET
E	**005**	**9990**	**59900**	**Reserve for Contingency**		**311,626.25**		**8,600.00**	**303,026.25**
E	**005**	**3991**	**55403**	**Education & Training**		**13,900.00**	**8,600.00**		**22,500.00**
									0.00
									0.00
									0.00
									0.00
									0.00

REASON: **To reinstate funding that was cut excessively during the FY 21/22 budget process.**

OFFICE USE ONLY

OMB RECOMMENDATION:

_____ Approval

_____ Denial

REQUEST # **21-22-074**

ACTION:

Board _____ Approved _____ Denied

County Administrator _____ Approved _____ Denied

SIGNATURE: _____

DATE: ____ / ____ / ____

TRANSFER TYPE:

_____ ITEM TO ITEM

XX RESERVE

_____ BY RESOLUTION

_____ SUPPLEMENTAL BUDGET

Signature: _____

Posted by Clerk: _____

Form Revised 08/05/2020

HIGHLANDS COUNTY
BOARD OF COUNTY COMMISSIONERS
RESERVE FOR CONTINGENCY ADJUSTMENTS

GENERAL FUND - 005 (9990)

FISCAL YEAR 2021-2022

DATE INTENDED	BCC APPROVED	B.A.#	AMOUNT	BALANCE	DESCRIPTION
10/01/21		BEGINNING BALANCE		**$450,000.00**	
10/19/21	10/19/21	21-22-003	($66,153.00)	$383,847.00	To adjust the Property Appraiser's budget to reflect the DOR salary adjustment and employee COLA/merit.
11/16/21	11/16/21	21-22-012	$9,980.27	$393,827.27	To post the excess budget from Proj. 21041 VOCA 21-22 (SO).
01/18/22	01/18/22	21-22-031	($23,451.02)	$370,376.25	To provide County match requirement for Proj. 21058 EMS Mtching Grant 21-22
01/18/22	01/18/22	21-22-039	($8,750.00)	$361,626.25	To provide County match requirement for Proj. 21062 for a SWFWMD Cooperative Funding Agreement
04/05/22	04/05/22	21-22-069	($50,000.00)	$311,626.25	To set up funding for Clerk IT purchases to benefit BOCC departments.
04/19/22		21-22-074	($8,600.00)	$303,026.25	To reinstate funding to the EM budget that was cut too agressively during the budget review process.
REVISED TOTAL:				**$303,026.25**	

CONTINUED ON NEXT PAGE

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Sherry G. Sutphen, County Attorney**

SUBJECT/TITLE: **County Attorney Status Report.**

STATEMENT OF ISSUE

Attached is a copy of the pending items on the County Attorney File Log as of April 14, 2022.

RECOMMENDED ACTION

None. This is being provided for informational purposes.

FISCAL IMPACT

There is no fiscal impact.

Attachments: COUNTY ATTORNEY LOG 2.docx

County Attorney Log

	Commissioner Priority	RECEIVED FROM	REQUEST	STATUS
1	Priority 7	Sarah Albritton	Lincoln Heights Park Lease Agreement	MR-Under review
2	Priority 4	Tanya Cannady	Volunteer Fire Districts & Hickory Hill	SS-Under review
3	Priority 4	Clinton Howerton	Lot Splitting	SS-under review
4	Priority 4	Laurie Hurner	UF Highlands Faculty Staff MOU	SS- under review
5	Priority 8	BOCC	IMWID Letters/Easements	SS- 3 of 4 received
6	Priority 4	David Nitz	Heart of FL Legal Aid Society Agreement	Assigned/SS- Need more info
7	Priority 4	Casey Hartt	TDC Grant Contract Change Order/Amendment- GFNY	MR-Need more info
8	Priority 4	Legal	Facilities Use Agreements- Review and Revisions on all forms from all departments	SS- In review
9	Priority 4	Ingra Gardener	Non-profit Criteria/Applications/policies	MR/SS- Under review & collecting info
10	Priority 4	Tanya Cannady	Public Notice Hearing/Ordinances (5/ea.)	SS- Under review
11	Priority 4	Meghan DiGiacomo	Sebring/EDC Interlocal Agreement	SS- Under review
12	Priority 4	Michelle Drake	Oxygen Gen System Agreement	SS-Under review
13	Priority 7	Clinton Howerton	Somervale Downs	MR-Under review/need more info
14	Priority 4	Ingra Gardner	ARPA Household Assistance	MR-Under review
16	Priority 4	James Harris	WeatherSTEM MOA for Emergency Mgmt.	MR-Under review

STATUS NOTES

Assigned – will be followed by initials of attorney
Under Review – being worked on by attorney
Additional Information Needed – information being sought
Meeting Scheduled or Needed – meeting scheduled or coordination underway
Pending – newly provided without sufficient time to assign or perform cursory review
Blank – lacking information and detail when added to log

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER: **Randy Vosburg, County Administrator**

SUBJECT/TITLE: **Commissioner's Priorities and the Project Status Report.**

STATEMENT OF ISSUE

Attached are the copies of the Commissioner's Priorities and Project Status Report as of April 5, 2022.

RECOMMENDED ACTION

This information is being provided for informational purposes

FISCAL IMPACT

No Fiscal Impact.

Attachments: Status - Commissioner's Priorities (FINAL) 04.19.2022.pdf
Status - Project Updates (FINAL) 04.19.2022.pdf

TOP (THREE HOLE PUNCH)

#	Assigned	Priority	Status	Next Action	Date of Next Action
Priority 1	Leah Sauls	Sell Highlands Regional & use funds for endowment for non-profits	BOCC and the Hospital District Board approved resolutions supporting changes to FS 155.40, and Staff have submitted those resolution to Rep. Tuck's office. Additionally an email has been prepared to be sent to the other counties who will be affected by the changes to the statute, requesting that they adopt similar resolutions. Staff have met the new CEO of Highlands Regional.	Met with the new CEO of Highlands Regional, and bring him up to speed. Follow the progress of the bill through the State Session. Intend to find a specialized appraiser to just represent HCBOCC. Map a plan for funds after the sale of the facility.	TBD
Priority 2	Leah Sauls	Develop a plan of action for utility extensions	Utility line maps have been compiled by Kimley-Horn into GIS format which has been shared with County GIS Team. Testing and hydraulic modeling completed for all locations, except City of Sebring. Which has started and should finish by early Summer 2022.	All testing and hydraulic modeling for Lake Placid, Spring Lake, and Sun N' Lake have been completed. Sebring hydraulic modeling is the last part to be completed by Summer 2022.	Summer 2022
Priority 3	Tanya Cannady	Build reserves to 3.5 Months and plan for a millage reduction	The General Fund unassigned fund balance at September 30, 2021 is 4.26 months	OMB will be presenting a plan for millage reduction in the upcoming budget process	Summer 2022
Priority 4	Leah Sauls	Work to streamline County bureaucracy to protect & grow economy; encourage economic development to focus on grants to retain & expand existing businesses, also keep an eye on new opportunities	1st draft submitted to County Administrator for review and comment.	Review with County Administrator.	TBD
Priority 5	Clinton Howerton	Recycling Program	Program modified to shift to residential collection centers to be staffed when open to reduce contamination.	Site approved for Lake Placid, awaiting site improvements. Site approval with Sebring pending. Negotiating agreement with Avon Park.	Ongoing
Priority 6	Clinton Howerton	Septage Processing	Staff working with potential treatment providers in the area to identify improvements needed to have additional disposal options. AP seeking treatment plant upgrades to improve reliability and increase treatment volume.	Updates will be provided to Board as they become available.	Ongoing
Priority 7	TBD	Annexation/ Interlocal with Municipalities	To approve an agreement with municipalities to combine maintenance of pedestrian pathways and thoroughfares with annexations so there is a clear responsibility for future repairs and improvements. To bring roadways that are annexed by state on both sides of the street to Board to remove from Countywide Maintenance list	TBD	Ongoing
Priority 8	Clinton Howerton/ Jonathan Harrison	Countywide Drainage Issues	Engineering and Road and Bridge Department working together to identify needs and goals.	Generate a list of areas with concerns and estimated costs. SRF Loan Application pending.	Ongoing

#	Departments	Project - Pending Items List	Status	Next Action	Date of Next Action
1	Engineering	Sebring Parkway Phase IIA	Construction began 10/12/2020 - On Schedule	Construction Final Completion	09/01/22
2	Engineering	Sebring Parkway Phase IIB	Construction began 10/12/2020 - On Schedule	Construction Final Completion	09/01/22
3	Engineering - Road & Bridge	Lacey Hills Improvement Projects	No change	Included in Carter Creek Watershed Study area. Awaiting results from study.	Pending funding
4	Engineering - Road & Bridge	Evaluation of Sebring Falls drainage issues	No change	Included in Sebring Watershed Study. Awaiting results from study.	Pending funding
5	Road & Bridge - Engineering	Memorial Drive Culvert Replacement and Extension PROJECT	Bids were received; Only 1 bid which was over the budgeted amount	More quotes are being attained in efforts to contract out the dewatering functions with Road & Bridge performing the culvert installation	Ongoing
6	Engineering	Heron St. Roadway Improvements - Project #18007	Held Pre-Construction Meeting	Tentative Start of Construction	Ongoing
7	Engineering	W. Stryker Rd. Roadway Improvements - Project #18008	100% Design Complete	Bid Project	Ongoing
8	Engineering	CR 623 Improvements - Project #18009 (Kenilworth Blvd)	Contractor & FDOT approval of revised contract.	BOCC approval of contract	Ongoing
9	Engineering	19016 Sun N Lake Sidewalk -LAP project		Approval of BID documents	Ongoing
10	Economic Development	Econ. Dev. Strategic Plan Progress Update	Implementing Strategic Plan Initiatives	Working with multiple industrial prospects doing due diligence on property acquisition and project viability. Also working with marketing firm to implement marketing/communications plan. Applied for Enterprise Florida infrastructure grant for strategic site development. As part of the ARPA funding allocation $4.5M will be put toward broadband infrastructure. A RFI was issued and 2 responses received. The RFP will be issued shortly. In the meantime we have started on a marketing campaign to push the mapping and speed test from DEO's Office of Broadband. This will be critical in defining the eligible areas where we are allowed to spend the APRA funds so the county will not be liable to repay the $4.5M.	Ongoing
11	Community Programs	Homeless Roundtable Update	Samaritan's Touch Care Center has identified a building for the resource center and overnight shelter. Funding will need to be raised to lease the building and perform the remodel.	Homeless Taskforce Meeting	Ongoing
12	Legislative Affairs & Grants	Broadband/ Highspeed Internet	Actively working with Econ. Dev & IT, as well as Spring Lake to develop plan for grants to begin work in the area.	To monitor Office of Broadband and State initiatives	Ongoing

#	Departments	Project - Pending Items List	Status	Next Action	Date of Next Action
13	Public Safety Director	Progress on development of Fire/EMS Department	Highlands County Fire Rescue continues to evolve , 3 new rescue units and 1 chassis re-mount on order. 1 Air/Light unit on order. We are awaiting ETA's on deliver of the rescues due to supply chain issues and chassis delays. Construction and planning continues on fire stations. Station 20 and Station 36 along with several construction projects at existing stations.	Continuing project management and follow up.	Ongoing
14	Sarah Albritton/ Ric Fleeger	Hurricane shelter upgrades including a Pet-Friendly shelter	Animal Control Remodel scope changed to include animal only shelter	Met with animal control staff to determine new scope. Received animal shelter design from architect. Still pending site design. Haywood Taylor Blvd property was purchased (July 2021) for future campus complex to include human/animal shelter.	TBD
15	Casey Hartt	Planning for family-oriented tourism assets utilizing 3rd penny tourism tax	Work with TDC to utilize Sports Audit to bring suggestions for enhancements of current Sports Facilities to Board for approval	Staff is looking to meet with leadership to establish goals and objectives in a post-Covid environment.	Ongoing

HIGHLANDS COUNTY
COUNTY COMMISSION AGENDA ITEM

DATE OF ACTION REQUEST: April 19, 2022

PRESENTER:

SUBJECT/TITLE: Board payables from April 5, 2022 to April 18, 2022

Attachments: