DeSoto County
Board of County Commissioners
Meeting Agenda

Tuesday, July 14, 2026 **9:00 AM**

CALL TO ORDER

ROLL CALL

TURN OFF OR SILENCE ALL CELL PHONES

PRAYER/PLEDGE OF ALLEGIANCE

INTRODUCTION OF ELECTED OFFICIALS

SET/AMEND

PUBLIC FORUM FOR NON-AGENDA ITEMS

CONSENT AGENDA-MOTION TO APPROVE

1. **Mosquito Control - Detailed Work Plan Budget**

   Attachments: DeSoto Detailed Work Plan Budget 2026-2027

2. **Amendment/Community Development Block Grant MS010**

   Attachments: MS010-A1

PRESENTATION

3. **Presentation of the 2024/2025 Audited Financial Statements.**

   Attachments: DeSoto County FY2025 Audited Financial Statements.pdf
   04510AR25 Final DeSoto CW SAS114.pdf

REGULAR BUSINESS

4. **Proclamation/ Pretrial Service and State and County Probation Supervision Week 2026**

   Attachments: Pretrial, Probation, Parole Supervision Week 2024

5. **Agreement Award / Computers at Work, Incorporated dba vTECH io / Managed I.T. Services**

   Attachments: 26-11-00RFP Contract - Final.pdf

6. **Contract Award / FY 2025/26 Annual Road Striping / McShea Contracting, LLC**

   Attachments: 26-19-00ITB Contract.pdf
   26-19-00ITB Bid Tabulation.pdf

7. **Accounts and Warrants Drawn Per Schedule of Bills Payable.**

   Attachments: AP Check Report - Warrants 05-27-26 to 06-22-26

8. **Resolution / Preliminary Rate Resolution for Fire Protection**

   Attachments: Preliminary Rate Resolution for Fire Protection

9. **Resolution/ Preliminary Rate Resolution for Emergency Medical Services (EMS)**

   Attachments: Preliminary Rate Resolution for Emergency Medical Services

10. **Resolution/Budget Amendment Fiscal Year 2025/2026**

    Attachments: Resolution
    Summary and Narrative
    2026-117 Law Enforcement Trust- General Fund
    2026-118 Library
    2026-119 Sheriff Article V (Q2 & Q3)
    2026-120 General Fund
    2026-122 Public Safety

11. **Tourism Marketing Matching Grant for the Arcadia Rodeo Association**

    Attachments: Final Rodeo Marketing Grant Application (1)

12. **Resolution/Amendment to Utility Fee Schedule B**

    Attachments: Sec._12_74.5.___Transported_liquid_waste_regulations_and_procedures_
    Schedule B - Track Changes
    Resolution-Fee Amendment for Liquid Waste draft.

13. **Contract Change Order #1 / Construction Services for C.R. 769 Bridge over Horse Creek**

    Attachments: 26-02-00ITB Contract Change Order #1.pdf

14. **Cooperative Piggyback Purchase Agreement-C.A.P Government Inspection Services**

    Attachments: CAP - City of Palm Bay Cooperative (Piggyback) Purchase Agreement

15. **Resolution/Burn Ban/Drought Emergency expires**

    Attachments: Resolution ending Burn Ban 7-14-2026

ADMINISTRATOR'S REPORT

COUNTY ATTORNEY'S REPORT

BOARD MEMBER COMMENTS

ADJOURNMENT

SUPPLEMENTAL BOARD DOCUMENTS

NOTE: For quasi-judicial matters, any party desiring a verbatim record of the proceeding of this hearing for the purpose of an appeal is advised to make private arrangements for the production of a record and anyone wishing to present documents or other written evidence to the Board must provide eight (8) copies of the written material . If special accommodations are required in accordance with the Americans with Disabilities Act, individuals should contact the County Administrator's Office by calling 863-993-4800 at least 48 hours prior to the hearing.

DeSoto County

7/14/2026

Item #: 1.

☒ Consent Agenda ☐Quasi-Judicial Public Hearing
☐ Regular Business 9:00 am
☐ Public Hearing Other

DEPARTMENT: Emergency Management
SUBMITTED BY: **Marc Purvis**
PRESENTED BY: **Marc Purvis**

TITLE & DESCRIPTION:
Mosquito Control - Detailed Work Plan Budget

REQUESTED MOTION:
Approval and sign the 2026/2027 Mosquito Control Detailed Work Plan Budget

SUMMARY:
The Detailed Work Plan Budget is a required document, with Board approval, by the Florida Department of Agriculture and Consumer Services (FDACS) in order for the mosquito control program to participate in the program and receive state funding. The Detailed Work Plan Budget explains the programs intention of how FDACS and the county matching funds will be distributed and used.

BACKGROUND:
The Detailed Work Plan Budget is a required document by FDACS that is annually submitted by July 15 to participate in the program and receive state funding.

FUNDS:
Budget Amount: Click or tap here to enter text.
Actual Agenda Item: Click or tap here to enter text.
Cost: Click or tap here to enter text.
Account Number: Click or tap here to enter text.
Explanation: Click or tap here to enter text.

The workplan is broken down into three tabs -

Tab 1 - Receipts
Tab 2 - Expenditures
Tab 3 - Reserves

Each sheet has the standard accounting codes used for setting the annual budget and subsequent mont

NOTE - THE SPREADSHEET IS PROTECTED

DO NOT edit/change any cell that is colored "grey/gray"
DO NOT add/insert or edit/change ANY COLUMNS

IF YOU NEED TO ADD/INSERT A ROW -- it is EASIER to follow this procedure:

BEFORE you enter any data in the row, select the blank row.
Create the new row by right clicking and selecting "copy". Then, leaving the same row highli
[Multiple rows can be created at this time (recommended)]

13623_Detailed Workplan Bud (1) Receipts

Enter information for top part of form on this page. You only need to enter the last TWO di
If only using only two tabs, be sure to indicate in the "Page ____ of ____" section correctly.

Accounts and Titles should be organized into RECEIPT groups such as:

Ad Valorem; State Grant, Equipment Rentals; Grants and Donations; Interest Ear

Examples of Program "elements" can include:

Arbovirus Surveillance; Ground Adulticiding; Aerial Adulticiding; Ground Larvicidi

13623_Detailed Workplan Bud (2) Expenditures

Enter information for top part of form including the "Page ____ of _____"section

Accounts and Titles should be organized into EXPENDITURE groups such as:

Personnel Services (list all employees); Personnel Services Benefits; Operating E

Examples of Program "elements" can include:

Arbovirus Surveillance; Ground Adulticiding; Aerial Adulticiding; Ground Larvicidi

13623_Detailed Workplan Bud (3) Reserves

Enter information for top part of form including the "Page ____ of _____"section

Accounts and Titles should be organized into RESERVE groups such as:

Reserves - Future Capital Outlay; Self-Insurance; Cash Balance to be Carried Forw

2/3/2015 Updated address in Submit To box, form revision date, telephone number, and program title

:hly mosquito reporting requirements.

ghted, right click AGAIN and select using the "Insert Copied Cells" command

gits of fiscal year (ex. "12" for 2012)

·nings; etc.

ing; Aerial Larviciding; Adult Mosquito Surveillance; Impoundment Management

‹penses; Travel & Expenses; Rentals & Leases; Repair and Maintenance, etc

ing; Aerial Larviciding; Adult Mosquito Surveillance; Impoundment Management

vard (local only); and Sick and Annual Leave Trans out

e.

WILTON SIMPSON
COMMISSIONER

Florida Department of Agriculture and Consumer Services
Division of Agricultural Environmental Services

DETAILED WORK PLAN BUDGET - ARTHROPOD CONTROL

Rule 5E-13.022, F.A.C.

Telephone: (850) 617-7933; Fax: (850) 617-7939

Submit to:
Mosquito Control Program
MosquitoControlReports@FDACS.gov
3125 Conner Blvd, Suite E
Tallahassee, FL 32399-1650

RECOMMENDED FOR APPROVAL: _____ FOR FISCAL YEAR BEGINNING OCTOBER 1, 20 26 PREPARED BY: Marc Purvis

ENDING SEPTEMBER 30, 20 27

DATE: _____ DATE: June 2nd 2026

APPROVED BY: _____ COUNTY or DISTRICT DeSoto APPROVED BY: _____

FDACS Mosquito Control Program Representative — Chairman of the Board, or Clerk of Circuit Court

DATE: _____ DATE: _____

PAGE 1 OF 3

ACCOUNT	TITLE		RATE OR UNIT	TOTAL COST	TO BE PAID FROM: LOCAL	STATE	GENERAL EXPENSE		PROGRAM ELEMENTS					
	RECEIPTS													
311	Ad Valorem (Current/Delinquent)				$ 17,396.88									
	DeSoto County													
334.1	State Grant					$ 69,587.50								
	Department of Agriculture and Consumer Services					$ -								
362	Equipment Rentals													
337	Grants and Donations				$ -									
361	Interest Earnings													
364	Equipment and/or Other Sales													
369	Misc./Refunds (prior yr expenditures)													
380	Other Sources													
389	Loans													
TOTAL RECEIPTS				$ -	$ 17,396.88	$ 69,587.50	$ -							
BEGINNING FUND BALANCE					$ -	$ -								
TOTAL BUDGETARY RECEIPTS AND BALANCES				**$ -**	**$ 17,396.88**	**$ 69,587.50**	**$ -**							

FDACS-13623 Rev. 09/23

WILTON SIMPSON
COMMISSIONER

Florida Department of Agriculture and Consumer Services
Division of Agricultural Environmental Services

DETAILED WORK PLAN BUDGET - ARTHROPOD CONTROL

Rule 5E-13.022, F.A.C.
Telephone: (850) 617-7933; Fax: (850) 617-7939

Submit to:
Mosquito Control Program
MosquitoControlReports@FDACS.gov
3125 Conner Blvd, Suite E
Tallahassee, FL 32399-1650

RECOMMENDED FOR APPROVAL:	FOR FISCAL YEAR BEGINNING OCTOBER 1, 20 26	PREPARED BY: Marc Purvis
DATE:	ENDING SEPTEMBER 30, 20 27	DATE: June 2nd 2026
APPROVED BY: FDACS Mosquito Control Program Representative	COUNTY or DISTRICT DeSoto	APPROVED BY: Chairman of the Board, or Clerk of Circuit Court
DATE:		DATE:

ACCOUNT	TITLE	PERIOD OR QUANTITY	RATE OR UNIT	TOTAL COST	TO BE PAID FROM: LOCAL	STATE	GENERAL EXPENSE	CAPITAL	PROGRAM ELEMENTS
	EXPENDITURES								
10	Personal Services								
20	Personal Services Benefits								
30	Operating Expense	Semi Annual			$ 67,207.25				
40	Travel & Per Diem	Annual		$ 1,700.00	$ 300.00	$ 1,400.00			
41	Communication Serv								
42	Freight Services								
43	Utility Service								
44	Rentals & Leases								
45	Insurance								
46	Repairs & Maintenance								
47	Printing and Binding								
48	Promotional Activities								
49	Other Charges								
51	Office Supplies								

52.1	Gasoline/Oil/Lube													
52.2	Chemicals													
52.3	Protective Clothing													
52.4	Misc. Supplies	Annual		$ 107.00	$ 26.75	$ 80.25								
52.5	Tools & Implements													
54	Publications & Dues	Annual		$ 200.00	$ 50.00	$ 150.00								
55	Training	Annual		$ 1,000.00	$ 250.00	$ 750.00								
60	Capital Outlay													
71	Principal													
72	Interest													
81	Aids to Government Agencies													
83	Other Grants and Aids													
89	Contingency (Current Year)													
99	Payment of Prior Year Accounts													
Other	Please Select Other Accounting Code													
Other	Please Select Other Accounting Code													
Other	Please Select Other Accounting Code													

WILTON SIMPSON
COMMISSIONER

Florida Department of Agriculture and Consumer Services
Division of Agricultural Environmental Services

DETAILED WORK PLAN BUDGET - ARTHROPOD CONTROL

Rule 5E-13.022, F.A.C.

Telephone: (850) 617-7933; Fax: (850) 617-7939

Submit to:
Mosquito Control Program
MosquitoControlReports@FDACS.gov
3125 Conner Blvd, Suite E
Tallahassee, FL 32399-1650

RECOMMENDED FOR APPROVAL:

DATE:

FOR FISCAL YEAR BEGINNING OCTOBER 1, 20 26
ENDING SEPTEMBER 30, 20 27

PREPARED BY: Marc Purvis

DATE: June 2nd 2026

APPROVED BY:
FDACS Mosquito Control Program Representative

DATE:

COUNTY or DISTRICT DeSoto

APPROVED BY:
Chairman of the Board, or Clerk of Circuit Court

DATE:

PAGE 3 OF 3

ACCOUNT	TITLE	PERIOD OR QUANTITY	RATE OR UNIT	TOTAL COST	TO BE PAID FROM: LOCAL	STATE	GENERAL EXPENSE	CAPITAL	PROGRAM ELEMENTS					
	RESERVES													
0.001	Reserves - Future Capital Outlay													
0.002	Reserves - Self-Insurance													
0.003	Reserves - Cash Balance to be Carried Forward													
0.004	Reserves - Sick and Annual Leave Trans Out													

DeSoto County

7/14/2026

Item #: 2.

☒ Consent Agenda ☐Quasi-Judicial Public Hearing
☐ Regular Business 9:00 am
☐ Public Hearing Amendment

DEPARTMENT: Administration
SUBMITTED BY: **Peggy Waters**
PRESENTED BY: **Peggy Waters**

TITLE & DESCRIPTION:
Amendment/Community Development Block Grant MS010

REQUESTED MOTION:
To approve the grant amendment for the Community Development Block Grant MS010 as presented.

SUMMARY:
FloridaCommerce created an amendment to update the funding source for the CDBG-DR MS010 grant to change the funding from the 2023/2024 Storms to the Hurricane Ian grant funding. All other requirements, scope of work, period of agreement, and related terms remain the same.

BACKGROUND:
DeSoto County was awarded $8,000,000 for the DeSoto County Wastewater Treatment Plant Effluent Disposal project to construct two deep injection wells and two monitoring wells and pumping conveyance system allowing for regulatory compliance and ongoing environmental oversight.

FUNDS:
Budget Amount: **n/a**
Actual Agenda Item Cost: **n/a**
Account Number: **n/a**
Explanation: **n/a**

Docusign Envelope ID: CE1A190D-2304-8056-80C8-46895136F040

AMENDMENT ONE
TO THE FEDERALLY FUNDED
COMMUNITY DEVELOPMENT BLOCK GRANT - DISASTER RECOVERY (CDBG-DR)
REBUILD FLORIDA INFRASTRUCTURE REPAIR PROGRAM
SUBRECIPIENT AGREEMENT

On **April 1**, **2026**, the State of Florida, Department of Commerce ("Commerce"), and **DeSoto County Board of County Commissioners (**"Subrecipient") entered into agreement **MS010** ("Agreement"). Commerce and the Subrecipient may individually be referred to herein as a "Party" or collectively as the "Parties."

WHEREAS, Section 4, Modification of Agreement, of the Agreement provides that any amendment to the Agreement shall be in writing executed by the Parties thereto; and

WHEREAS the Parties wish to amend the Agreement as set forth herein.

NOW THEREFORE, in consideration of the mutual covenants and obligations set forth herein, the receipt and sufficiency of which are hereby acknowledged, the Parties agree to the following:

1. The first recital is hereby deleted in its entirety and replaced with the following:

   WHEREAS, pursuant to the authority of the Department of Housing and Urban Development Appropriations Act, 2023 (Pub.L 117-328) approved December 9, 2022 (hereinafter the "Appropriations Act'), the requirements of the Appropriations Act and implementing regulations at 24 CFR part 570, and the requirements of the Federal Register (FN) notice, 88 FR 32046 (May 18, 2023), ("Federal Register Guidance"), as now in effect and as may be amended from time to time, and as modified by waiver, alternative requirements, and other requirements described in Federal Register notices published as of this date or in the future, the U.S. Department of Housing and Urban Development ('HUD") has awarded Community Development Block Grant – Disaster Recovery ("CDBG-DR") funds to Commerce for activities authorized under Title I of the Housing and Community Development Act of 1974 (42 United States Code ("U.S.C") 5301 *et seq*.) and described in the 2023 State of Florida Action Plan for Disaster Recovery ("Action Plan").

2. **Section 1, Program Description, of Attachment A** is hereby deleted in its entirety and replaced with the following:

   1. PROGRAM DESRIPTION:
   Hurricane Ian (Category 4, September 2022) devastated the state of Florida. Hurricane Ian made landfall on Florida's southwest coast, bringing strong winds, heavy rainfall and severe flooding to many parts of the state.

   In March 2023, the U.S. Department of Housing and Urban Development (HUD) announced that the State of Florida will receive $910,624,000 in funding to support long-term recovery efforts following the impacts of Hurricane Ian through the Florida Department of Commerce's ("FloridaCommerce") Office of Long-Term Resiliency (OLTR). Community Development Block Grant Disaster Recovery (CDBG-DR) funding is designed to address needs that remain after all other assistance has been exhausted.

Docusign Envelope ID: CE1A190D-2304-8056-80C8-46895136F040

Commerce's Rebuild Florida Infrastructure Overlap Program has been allocated $50 million to fund infrastructure restoration and improvement projects in communities impacted by Hurricane Ian and the 2023 and 2024 Storms.

Eligible activities within this program may include, but are not limited to the following:

- Restoration or improvements of infrastructure damaged by a qualifying 2023 and/or 2024 storm (such as water and sewer facilities, streets, removal of debris, drainage, bridges, etc.).
- Demolition and rehabilitation of publicly- or privately-owned commercial or industrial buildings.
- Renourishment of protective coastal dunes systems and state beaches.
- Repairs to damaged buildings that are essential to the health, safety and welfare of a community when repairs to these buildings constitute an urgent need (this may include police stations, fire stations, parks and recreational centers, community and senior centers, hospitals, clinics, homeless shelters, schools and educational facilities and other public properties, including properties serving as emergency shelters).
- Communications infrastructure
- Repairs to water lines and systems, sewer lines and systems, drainage and flood mitigation systems.
- Natural or green infrastructure.

3. **Attachment E, State and Federal Statues, Regulations and Policies**, paragraph (2) is hereby deleted in its entirety and replaced with the following:

   Subrecipient agrees to, and, by signing this Agreement, certifies that it will comply with all applicable provisions of the Housing and Community Development Act of 1974, as amended, and the regulations at 24 CFR part 570, as modified by the Federal Register notices that govern the use of CDBG-DR funds available under this agreement. These Federal Register notices include, but are not limited to, Federal Register Guidance Vol. 88, No. 96/Thursday, May 18, 2023/Notices. the foregoing, the Subrecipient assumes responsibilities for environmental review, decision-making and action, described in 24 CFR part 58 including the decision making and determination of environmental compliance. Subrecipient shall also comply with all other applicable Federal, state and local laws, regulations and policies as now in effect and as may be amended from time to time that govern the use of the CDBG-DR funds in complying with its obligations under this agreement, regardless of whether CDBG-DR funds are made available to Subrecipient on an advance or reimbursement basis

4. All other terms and conditions of the Subrecipient Agreement not otherwise amended remain in full force and effect.

~ Remainder Left Intentionally Blank ~

Docusign Envelope ID: CE1A190D-2304-8056-80C8-46895136F040

IN WITNESS HEREOF, by signature below, the Parties agree to abide by the terms, conditions, and provisions of Commerce Agreement Number **MS010**, as amended. This Amendment is effective on the date the last Party signs this Amendment.

DESOTO COUNTY BOARD OF COUNTY COMMISSIONERS	**FLORIDA DEPARTMENT OF COMMERCE**
SIGNED:	SIGNED:
STEVE HICKOX	**J. ALEX KELLY**
CHAIRMAN	**SECRETARY**
DATE:	DATE:

Approved as to form and legal sufficiency, subject only to full and proper execution by the Parties.

OFFICE OF GENERAL COUNSEL
FLORIDA DEPARTMENT OF COMMERCE

By: _____

Approved Date: _____

DeSoto County

7/14/2026

Item #: 3.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Choose an item.

DEPARTMENT: Administrative Services
SUBMITTED BY: **Peter Danao, Finance Director**
PRESENTED BY: **Pearce Hogan, CPA - Senior Audit Manager**

TITLE & DESCRIPTION:
Presentation of the 2024/2025 Audited Financial Statements.

REQUESTED MOTION:
To accept the completed fiscal year 2024/2025 audited financial statements as presented.

SUMMARY:
The audit is comprised of all fiscal activities of the Board of County Commissioner's governmental and proprietary funds, as well as all of the Constitutional Offices during the 2024/2025 fiscal year.

BACKGROUND:
The fiscal year 2024/2025 audit was completed on June 26, 2026. Purvis Gray and Company will present the highlights of the financial statements and their audit findings to the Board. The presentation provides the Board with information on the financial status of all County funds and how the County is complying with all the rules and regulations as required by the Auditor General.

FUNDS:
Budget Amount: **N/A**
Actual Agenda Item: **N/A**
Cost: **N/A**
Account Number: **N/A**
Explanation: **N/A**

2025

DeSoto County, Florida

Financial Statements and Independent Auditor's Report

September 30, 2025

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

2025

DeSoto County, Florida

Financial Statements and Independent Auditor's Report

September 30, 2025

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2025

TABLE OF CONTENTS

Independent Auditor's Report 1-3

Management's Discussion and Analysis 4-13

Basic Financial Statements

Government-Wide Financial Statements
Statement of Net Position 14
Statement of Activities 15
Fund Financial Statements
Balance Sheet - Governmental Funds 16-17
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 18
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds 19-20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 21
Statement of Net Position - Proprietary Funds 22
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds 23
Statement of Cash Flows - Proprietary Funds 24-25
Statement of Fiduciary Net Position 26
Statement of Changes in Fiduciary Net Position 27
Notes to Financial Statements 28-65

Required Supplementary Information

Budgetary Comparison Schedules
General Fund - Board Only 66
County Transportation Fund 67
Fire and EMS Fund 68
Hurricane Fund 69

Pension and Other Postemployment Benefits Plans
Schedule of Changes in the County's Total Other Postemployment Benefits Liability and Related Ratios 70
Note to Required Supplementary Information 71

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2025

TABLE OF CONTENTS

Schedule of the County's Proportionate Share of the Net Pension Liability - Florida Retirement System and Health Insurance Subsidy Pension Plans 72
Schedule of the County's Contributions - Florida Retirement System and Health Insurance Subsidy Pension Plans 73
Notes to Required Supplementary Information 74

Supplementary Information

Combining Balance Sheet - General Fund by Category 75-76
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund 77-78
Combining Balance Sheet - All Non-Major Governmental Funds 79-83
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Non-Major Governmental Funds 84-88
Combining Statement of Fiduciary Net Position - Custodial Funds 89-90
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds 91-92

Compliance Section

Schedule of Expenditures of Federal Awards and State Financial Assistance 93-94
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance 95
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 96-97
Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* 98-100
Schedule of Findings and Questioned Costs - Federal Award Programs and State Financial Assistance Projects 101-102
Independent Accountant's Report on Compliance with Florida Statutes, Section 218.415 - Investments of Public Funds 103
Independent Accountant's Report on Compliance with Section 365.172(10) and Section 365.173(2)(d), Florida Statutes 104
Management Letter 105-106
Management's Summary Schedule of Prior Audit Findings 107
Impact Fee Affidavit 108

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of DeSoto County, Florida (the County) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matters

As discussed in Notes 1 and 16 to the financial statements, the County adopted Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, during the year ended September 30, 2025. As a result of implementing this standard, beginning net position was reduced by $1,425,365 for governmental activities and $82,503 for business-type activities, as of October 1, 2024.

Also discussed in Note 16 to the financial statements, the County identified and corrected an error affecting previously reported balances. As a result, beginning fund balance of the General Fund was increased by $112,082 and beginning fund balance of the Hurricane Fund was reduced by $112,082 as of October 1, 2024.

Our opinion is not modified with respect to these matters.

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as listed in the table of contents (collectively, the required supplementary information), be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining general fund financial statements, combining non-major fund financial statements, and schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and Chapter 10.550, *Rules of the Auditor General* of the State of Florida, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining general fund financial statements, combining non-major fund financial statements, and the schedule of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Purvis Gray

June 26, 2026
Sarasota, Florida

DESOTO COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

DeSoto County's (the County) Management's Discussion and Analysis (the MD&A) presents an overview of the County's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the County's financial statements following the MD&A.

Financial Highlights

- The assets (plus deferred outflows) of the County exceeded its liabilities (plus deferred inflows) at the close of fiscal year 2025 by $111.0 million *(net position).* This is net of a $22.9 million deficit in unrestricted net position.

- At September 30, 2025, the County's governmental funds reported combined ending fund balances of $31.2 million, a decrease of $2.5 million for the year.

- At September 30, 2025, unassigned fund balance for the General Fund was $25.0 million, or 50.8% of total General Fund expenditures and other uses.

- Net investment in capital assets increased by $6.0 million from the prior fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other required supplementary information and other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide financial statements*, which consist of the following two statements, are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all the County's assets (plus deferred outflows) and liabilities (plus deferred inflows), with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during 2025. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, and court-related activities. The business-type activities of the County include solid waste disposal and water and sewer utilities. The government-wide financial statements can be found immediately following the MD&A.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

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. Such information may be useful in evaluating a government's *near-term* financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's *near-term* financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliations to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains numerous individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, County Transportation, Fire and EMS, and Hurricane, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the other supplementary information section of this report.

The County adopts an annual appropriated budget for all non-fiduciary funds. Budgetary comparison schedules have been provided for the General Fund and major special revenue funds to demonstrate budgetary compliance.

The basic governmental fund financial statements can be found immediately following the government-wide financial statements.

Proprietary Funds

The County maintains one proprietary fund type. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities relating to solid waste disposal (landfill) and water and sewer utilities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Landfill and Water/Sewer Utility funds, which are considered to be major enterprise funds of the County.

The basic proprietary fund financial statements follow the governmental fund financial statements.

Fiduciary Funds

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

The basic fiduciary fund financial statements can be found after the basic proprietary fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found after the fiduciary fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, required supplementary information is included, which presents budgetary comparison schedules for the County's General Fund and other budgeted major special revenue funds. In addition, schedules providing information on the County's net pension liabilities and other postemployment benefits plan are also in this section. Required supplementary information can be found following the notes to the financial statements.

The combining statements referred to earlier in connection with non-major governmental funds and fiduciary funds are presented in the other supplementary information section of this report. Combining and individual fund schedules can be found after the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets (plus deferred outflows) exceeded liabilities (plus deferred inflows) by $111.0 million at the close of the fiscal year ended September 30, 2025. The County is able to report positive balances in net investment in capital assets and restricted net position for both governmental and business-type activities. The County reports a deficit unrestricted net position for governmental activities and business-type activities. Following is a summarized version of the statement of net position found in the financial section of this report, with comparative information for 2024:

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and Other Assets	$ 46,054,697	$ 51,084,760	$ 44,540,271	$ 40,426,148	$ 90,594,968	$ 91,510,908
Capital Assets (Net)	77,931,983	72,364,778	31,213,302	31,019,567	109,145,285	103,384,345
Total Assets	123,986,680	123,449,538	75,753,573	71,445,715	199,740,253	194,895,253
Deferred Outflows	10,162,401	12,015,384	367,346	452,236	10,529,747	12,467,620
Current and Other Liabilities	12,312,665	13,025,462	6,351,658	7,174,957	18,664,323	20,200,419
Long-Term Liabilities	41,656,125	45,125,601	29,244,666	27,810,887	70,900,791	72,936,488
Total Liabilities	53,968,790	58,151,063	35,596,324	34,985,844	89,565,114	93,136,907
Deferred Inflows	9,318,213	7,937,254	351,932	338,782	9,670,145	8,276,036
Net Position:						
Net Investment in Capital Assets	76,835,932	71,702,082	24,286,076	23,420,769	101,122,008	95,122,851
Restricted	10,103,664	12,504,562	22,754,536	21,116,363	32,858,200	33,620,925
Unrestricted	(16,077,518)	(14,830,039)	(6,867,949)	(7,963,807)	(22,945,467)	(22,793,846)
Total Net Position	$ 70,862,078	$ 69,376,605	$ 40,172,663	$ 36,573,325	$ 111,034,741	$ 105,949,930

A substantial portion of the County's net position (91.1%) reflects its net investments in capital assets (e.g., land, buildings, and equipment). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (29.6%) represents restricted resources that are subject to external restrictions on how they may be used. The remaining balance is a deficit in unrestricted net position (-20.7% of total net position).

The following table is a summary of the information presented in the statement of activities found in the financial section of this report, with comparative information for 2024:

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
REVENUES						
Program Revenues:						
Charges for Services	$ 16,562,722	$ 17,212,728	$ 8,610,775	$ 9,276,219	$ 25,173,497	$ 26,488,947
Operating Grants and Contributions	5,560,886	29,085,533	232,271	386,656	5,793,157	29,472,189
Capital Grants and Contributions	4,521,667	7,019,968	3,954,406	5,144,712	8,476,073	12,164,680
General Revenues:						
Property Taxes	22,056,271	21,244,595	-	-	22,056,271	21,244,595
Other Taxes	14,244,698	13,637,631	-	-	14,244,698	13,637,631
Shared Revenues	8,201,321	8,263,343	-	-	8,201,321	8,263,343
Other	268,860	542,752	768,659	818,865	1,037,519	1,361,617
Total Revenues	71,416,425	97,006,550	13,566,111	15,626,452	84,982,536	112,633,002
EXPENSES						
General Government	7,411,229	12,711,714	-	-	7,411,229	12,711,714
Public Safety	35,895,569	28,428,755	-	-	35,895,569	28,428,755
Physical Environment	5,609,077	24,263,877	-	-	5,609,077	24,263,877
Transportation	7,747,272	2,792,743	-	-	7,747,272	2,792,743
Economic Environment	1,093,442	3,898,078	-	-	1,093,442	3,898,078
Human Services	4,683,592	4,594,554	-	-	4,683,592	4,594,554
Culture/Recreation	2,853,309	3,475,152	-	-	2,853,309	3,475,152
Court-Related	3,188,146	2,748,429	-	-	3,188,146	2,748,429
Interest on Long-Term Debt	26,589	218,259	-	-	26,589	218,259
Landfill	-	-	4,103,696	9,920,562	4,103,696	9,920,562
Water and Sewer Utility	-	-	5,777,936	6,054,592	5,777,936	6,054,592
Total Expenses	68,508,225	83,131,561	9,881,632	15,975,154	78,389,857	99,106,715
Excess (Deficiency) Before Transfers	2,908,200	13,874,989	3,684,479	(348,702)	6,592,679	13,526,287
Transfers	2,638	1,252	(2,638)	(1,252)	-	-
Change in Net Position	2,910,838	13,876,241	3,681,841	(349,954)	6,592,679	13,526,287
Net Position, Beginning of Year	69,376,605	55,500,364	36,573,325	36,923,279	105,949,930	92,423,643
Adjustment to Beginning Net Position (1)	(1,425,365)	-	(82,503)	-	(1,507,868)	-
Net Position, Beginning of Year, As Restated	67,951,240	55,500,364	36,490,822	36,923,279	104,442,062	92,423,643
Net Position, End of Year	$ 70,862,078	$ 69,376,605	$ 40,172,663	$ 36,573,325	$ 111,034,741	$ 105,949,930

(1) The adjustment to beginning net position was due to the implementation of GASB Statement No. 101 which updates the recognition and measurement guidance for compensated absences, as discussed further in Note 16.

Governmental Activities

Governmental activities increased the County's net position by $2,910,838 during 2025. Following is further detail of the revenues and expenses for governmental activities in 2025, compared to 2024:

Governmental Activities - Expenses and Net Revenue (Cost) by Function

	Expenses				Net Revenue (Cost) of Services	
	2025	% of Total	2024	% Change	2025	2024
Functions/Programs						
General Government	$ 7,411,229	10.8%	$ 12,711,714	-41.7%	$ (924,904)	$ 18,130,573
Public Safety	35,895,569	52.4%	28,428,755	26.3%	(28,019,604)	(19,150,000)
Physical Environment	5,609,077	8.2%	24,263,877	-76.9%	(796,809)	(21,967,913)
Transportation	7,747,272	11.3%	2,792,743	177.4%	(3,972,682)	3,730,198
Economic Environment	1,093,442	1.6%	3,898,078	-71.9%	(951,463)	(2,626,029)
Human Services	4,683,592	6.8%	4,594,554	1.9%	(4,356,395)	(4,335,266)
Culture/Recreation	2,853,309	4.2%	3,475,152	-17.9%	(1,749,253)	(2,955,956)
Court-Related	3,188,146	4.7%	2,748,429	16.0%	(1,065,251)	(420,680)
Interest on Long-Term Debt	26,589	0.0%	218,259	-87.8%	(26,589)	(218,259)
	$ 68,508,225	100.00%	$ 83,131,561		$ (41,862,950)	$ (29,813,332)

Governmental Activities - Revenues by Source

Description	2025	% of Total	2024	% Change
Program Revenues:				
Charges for Services	$ 16,562,722	23.2%	$ 17,212,728	-3.8%
Operating Grants and Contributions	5,560,886	7.8%	29,085,533	-80.9%
Capital Grants and Contributions	4,521,667	6.3%	7,019,968	-35.6%
General Revenues:				
Property Tax	22,056,271	30.9%	21,244,595	3.8%
Small County Surcharge	4,262,544	6.0%	4,121,549	3.4%
Law Enforcement	5,475,711	7.7%	5,134,285	6.6%
Communications Service	171,754	0.2%	165,849	3.6%
Tourist Development	178,741	0.3%	170,923	4.6%
Surtax	2,672,829	3.7%	2,585,778	3.4%
Gas and Fuel Taxes	1,483,119	2.1%	1,459,247	1.6%
Franchise Fees	1,790,406	2.5%	1,745,097	2.6%
Pari-Mutuel Tax	314,333	0.4%	314,333	0.0%
State Shared Revenue	1,239,098	1.7%	1,190,285	4.1%
Local Shared Revenue	858,293	1.2%	858,293	0.0%
State Sales Tax	3,999,191	5.6%	4,155,335	-3.8%
Miscellaneous	268,860	0.4%	542,752	-50.5%
	$ 71,416,425	100%	$ 97,006,550	

Revenues for governmental activities decreased by $25.6 million compared to the prior year, primarily due to decreased grant activity. Expenses for governmental activities decreased by $14.6 million, primarily due to significant Hurricane Ian-related expenditures incurred in fiscal year 2024 that did not recur in fiscal year 2025.

Business-Type Activities

Business-type activities increased the County's net position by $3.7 million in 2025 compared to a decrease of $0.4 million in 2024. Net position increased significantly this year due to a decrease in the provision for closure and long-term care related to the Landfill. Following is further detail of the business-type activities financial results for 2025, compared to 2024:

Business-Type Activities - Expenses and Net Revenue (Cost) by Function

	2025			2024		
	Revenues	Expenses	Net	Revenues	Expenses	Net
Functions/Programs:						
Landfill	$ 3,132,292	$ 4,103,696	$ (971,404)	$ 4,176,386	$ 9,920,562	$ (5,744,176)
Water and Sewer	9,665,160	5,777,936	3,887,224	10,631,201	6,040,717	4,590,484
	12,797,452	9,881,632	2,915,820	14,807,587	15,961,279	(1,153,692)
General Revenues (Expenses)	768,659	-	768,659	804,990	-	804,990
Transfers	-	2,638	(2,638)	-	1,252	(1,252)
Net	$ 13,566,111	$ 9,884,270	$ 3,681,841	$ 15,612,577	$ 15,962,531	$ (349,954)

Business-Type Activities - Revenues by Source

	2025	% of Total	2024	% of Total
Charges for Services	$ 8,610,775	63.5%	$ 9,276,219	59.4%
Operating Grants and Contributions	232,271	1.7%	386,656	2.5%
Capital Grants and Contributions	3,954,406	29.1%	5,144,712	32.9%
Miscellaneous	768,659	5.7%	818,865	5.2%
	$ 13,566,111	100.0%	$ 15,626,452	100.0%

Financial Analysis of the County's Funds

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

Governmental Funds

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

At the end of 2025, the County's governmental funds reported combined ending fund balances of $31.2 million, a decrease of $2.5 million for the year. At the end of 2025, the County's governmental funds reported combined *restricted fund balances* of $10.1 million. This represents amounts that can only be spent for specific purposes as stipulated by external resource providers or by enabling legislation. The County's governmental funds reported combined *assigned fund balances* of $1.5 million. *Unassigned fund balances* totaled $19.3 million and are available for spending. The remainder of the fund balances are *non-spendable* to indicate that they are not available for spending: 1) for prepaids and inventories ($275 thousand); and 2) for advances to other funds ($8 thousand).

The General Fund is the chief operating fund of the County. At the end of 2025, unassigned fund balance of the General Fund was $25.0 million, while total fund balance reached $25.6 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 50.8% of the total General Fund expenditures and other uses, while total fund balance represents 51.9% of the same amount. During 2025, the fund balance of the General Fund decreased by $1.6 million primarily due to decreases in intergovernmental revenues and increases in expenditures.

The County Transportation Fund reported a decrease in fund balance of $1.2 million during 2025, resulting in an ending fund balance of $1.9 million.

The Fire and EMS Fund reported a decrease in fund balance of $666 thousand during 2025, compared to an increase of $688 thousand in 2024. The fund balance is in a positive position of $1.8 million at September 30, 2025.

The Hurricane Fund reported an increase in fund balance of $233 thousand during 2025, resulting in an ending fund balance deficit of ($5.0) million. This is a result of timing of grant reimbursements for expenditures incurred during the response to Hurricane Ian.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The only two enterprise funds, Landfill and Water/Sewer Utility, are reported as major funds.

The Landfill Fund reported a decrease in net position of $577 thousand, as compared to a decrease in net position of $5.3 million in 2024. This decrease compared to prior year is attributable to a decrease in annual landfill closure and post-closure care costs in 2025.

The Water and Sewer Fund reported an increase in net position of $4.3 million, as compared to an increase net position of $5.0 million in 2024. Net position decreased during the current year primarily as a result of lower capital fee revenues which were higher in 2024 due to ongoing development within the County.

Unrestricted net position for proprietary funds are as follows:

	Unrestricted Net Position (Deficit)	
Fund	**2025**	**2024**
Landfill	$ (7,826,696)	$ (7,323,763)
Water and Sewer	958,747	(640,044)
Total	$ (6,867,949)	$ (7,963,807)

General Fund Budgetary Highlights

A budget versus actual comparison of the operating results of the County's General Fund (excluding the County Officers) can be found in the Required Supplementary Information section of the report. Final budgeted revenues increased from the original budget by $3.5 million, mostly related to intergovernmental revenues and taxes. As shown below, final budgeted expenditures and transfers out increased by $2.8 million from the original budget due primarily to an increase in transfers out to other funds and increases in planned public safety projects.

	Original Budget	Final Budget	Difference
General Government	$ 12,310,483	$ 12,427,859	$ 117,376
Public Safety	890,084	2,059,426	1,169,342
Physical Environment	585,610	765,610	180,000
Economic Environment	31,695	34,225	2,530
Human Services	2,175,733	2,179,938	4,205
Culture/Recreation	2,456,707	2,429,962	(26,745)
Debt Service	25,764	25,764	-
Transfers Out	27,691,215	29,003,168	1,311,953
	$ 46,167,291	$ 48,925,952	$ 2,758,661

The General Fund final actual revenues were $2.6 million less than the final budget. As shown below, the General Fund actual expenditures and transfers out were $5.1 million less than the final amended budget. The most significant factor was budgeted general government and public safety expenditures of $2.1 million and $1.3 million, respectively, that were not expended.

General Fund budgeted and actual expenditures and transfers out for 2025 were as follows:

	Actual Expenditures	Final Budget	Difference
General Government	$ 10,320,823	$ 12,427,859	$ 2,107,036
Public Safety	783,275	2,059,426	1,276,151
Physical Environment	420,973	765,610	344,637
Economic Environment	25,540	34,225	8,685
Human Services	1,878,555	2,179,938	301,383
Culture/Recreation	1,968,917	2,429,962	461,045
Debt Service	61,122	25,764	(35,358)
Transfers Out	28,403,306	29,003,168	599,862
	$ 43,862,511	$ 48,925,952	$ 5,063,441

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of September 30, 2025, amounted to $109.1 million (net of accumulated depreciation and amortization). The total increase in the County's investment in capital assets for the current fiscal year was $5.8 million or 5.6%. Major capital asset events during 2025 included the following:

- Depreciation expense for governmental activities was $5.4 million. Capital asset additions were $11.0 million, including $7.3 million for various transportation projects, $1.3 million in various additions at the Sheriff's Office, and $2.1 million for various furniture and equipment additions among other additions.
- Depreciation expense for business-type activities was $2.4 million. Capital asset additions were $2.5 million, including $2.2 million for wastewater treatment rehabilitation and expansions projects among other additions.

Following is a summary of the County's capital assets at the end of 2025 and 2024:

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land and Easements	$ 3,886,219	$ 3,886,219	$ 3,233,640	$ 3,233,640	$ 7,119,859	$ 7,119,859
Construction in Progress	7,405,448	5,323,452	3,164,578	965,182	10,570,026	6,288,634
Buildings and Improvements	34,273,514	32,252,711	892,303	892,303	35,165,817	33,145,014
Intangibles	551,756	551,756	112,818	330,101	664,574	881,857
Machinery and Equipment - Board	19,809,651	18,415,494	3,440,098	3,192,371	23,249,749	21,607,865
Machinery and Equipment - Sheriff	7,979,299	8,964,250	-	-	7,979,299	8,964,250
Right-to-Use Leased Equipment	196,248	196,248	182,525	182,525	378,773	378,773
Subscription Assets - Board	90,882	-	-	-	90,882	-
Subscription Assets - Sheriff	760,056	68,520	-	-	760,056	68,520
Infrastructure	67,225,937	63,996,284	13,349,275	13,344,755	80,575,212	77,341,039
Water Distribution System	-	-	43,694,683	43,764,683	43,694,683	43,764,683
	142,179,010	133,654,934	68,069,920	65,905,560	210,248,930	199,560,494
Less: Accumulated Depreciation/ Amortization	(64,247,027)	(61,290,156)	(36,856,618)	(34,885,993)	(101,103,645)	(96,176,149)
Capital Assets, Net	$ 77,931,983	$ 72,364,778	$ 31,213,302	$ 31,019,567	$109,145,285	$ 103,384,345

More detailed information on the County's capital assets can be found in Note 5 to the financial statements.

Long-Term Debt

The County's outstanding long-term debt consists of revenue bonds/notes, other notes payable, installment obligations, leases payable, and subscription-based information technology arrangements. At the end of 2025, the County's governmental activities had an increase of $412 thousand in outstanding long-term debt. This increase resulted from $591 thousand in net additions related to subscription-based information technology arrangements, which more than offset reductions in installment purchase obligations of $153 thousand and leases payable of $25 thousand. Business-type activities had a decrease of $672 thousand in outstanding long-term debt. This activity was the result of debt installment payments of $195 thousand, principal payments on revenue bonds and notes payable of $451 thousand, and lease payments of $26 thousand.

Following is a summary of the County's long-term debt at the end of 2025 and 2024:

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenue Bonds	$ -	$ -	$ 5,054,504	$ 5,397,691	$ 5,054,504	$ 5,397,691
Revenue Notes	-	-	1,155,613	1,263,343	1,155,613	1,263,343
Installment Purchases	428,440	581,788	562,268	757,290	990,708	1,339,078
Subscription-Based Information Technology Arrangements - Board	56,795	-	-	-	56,795	-
Subscription-Based Information Technology Arrangements - Sheriff	533,743	-	-	-	533,743	-
Leases Payable	-	24,817	154,841	180,474	154,841	205,291
	$ 1,018,978	$ 606,605	$ 6,927,226	$ 7,598,798	$ 7,946,204	$ 8,205,403

More detailed information on the County's long-term debt can be found in Note 6 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

The County's millage rate for general operations decreased from 7.6153 mills in 2025 to 6.8675 mills in 2026. The Law Enforcement M.S.T.U. increased from 2.4399 mills in 2025 to 2.9406 mills in 2026. Budgets remained conservative with little activity in upcoming capital improvements. The 2026 general fund budget utilizes a surplus of $441,267 to balance.

Requests for Information

This financial report is designed to present users with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the County's Finance Department, 201 E. Oak Street, Suite 205, Arcadia, Florida 34266.

BASIC FINANCIAL STATEMENTS

DESOTO COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Cash Equivalents	$ 37,725,275	$ 15,846,406	$ 53,571,681
Restricted Cash and Cash Equivalents	736,640	27,535,613	28,272,253
Accounts Receivable, Net	1,619,294	663,862	2,283,156
Special Assessments Receivable	2,330	12	2,342
Notes Receivable	1,375,000	-	1,375,000
Lease Receivable	430,401	-	430,401
Internal Balances	(4,840)	4,840	-
Due from Other Governments	3,720,587	83,787	3,804,374
Due from Individuals	95,211	-	95,211
Inventories	76,699	399,005	475,704
Prepaids	198,100	6,746	204,846
Deposits	80,000	-	80,000
Capital Assets - Non-Depreciated/Amortized	11,291,667	6,398,218	17,689,885
Capital Assets - Depreciated/Amortized, Net	66,640,316	24,815,084	91,455,400
Total Assets	123,986,680	75,753,573	199,740,253
Deferred Outflows of Resources			
Deferred Outflows Related to Pensions	8,874,913	263,064	9,137,977
Deferred Outflows Related to OPEB	1,287,488	104,282	1,391,770
Total Deferred Outflows of Resources	10,162,401	367,346	10,529,747
Total Assets and Deferred Outflows	134,149,081	76,120,919	210,270,000
Liabilities			
Vouchers Payable	3,980,558	694,552	4,675,110
Construction Retainage Payable	77,073	-	77,073
Accrued Liabilities	995,896	42,109	1,038,005
Accrued Interest	16,337	35,661	51,998
Due to Other Governments	383,365	-	383,365
Deposits	24,659	236,447	261,106
Unearned Revenue	6,834,777	5,342,889	12,177,666
Long-Term Liabilities:			
Due Within One Year	2,337,754	700,504	3,038,258
Due in More Than One Year	39,318,371	28,544,162	67,862,533
Total Liabilities	53,968,790	35,596,324	89,565,114
Deferred Inflows of Resources			
Deferred Inflows Related to Pensions	5,984,224	170,130	6,154,354
Deferred Inflows Related to OPEB	2,930,750	181,802	3,112,552
Lease Related	403,239	-	403,239
Total Deferred Inflows of Resources	9,318,213	351,932	9,670,145
Total Liabilities and Deferred Inflows	63,287,003	35,948,256	99,235,259
Net Position			
Net Investment in Capital Assets	76,835,932	24,286,076	101,122,008
Restricted for:			
Capital Expansion Program	-	22,754,536	22,754,536
Transportation	1,837,111	-	1,837,111
Public Safety	2,677,152	-	2,677,152
Economic Development	3,553,279	-	3,553,279
Other Purposes	2,036,122	-	2,036,122
Unrestricted (Deficit)	(16,077,518)	(6,867,949)	(22,945,467)
Total Net Position	$ 70,862,078	$ 40,172,663	$ 111,034,741

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental Activities							
General Government	$ 7,411,229	$ 5,586,825	$ 899,500	$ -	$ (924,904)	$ -	$ (924,904)
Public Safety	35,895,569	6,435,869	1,440,096	-	(28,019,604)	-	(28,019,604)
Physical Environment	5,609,077	2,370,717	2,281,361	160,190	(796,809)	-	(796,809)
Transportation	7,747,272	133,741	-	3,640,849	(3,972,682)	-	(3,972,682)
Economic Environment	1,093,442	1,455	140,524	-	(951,463)	-	(951,463)
Human Services	4,683,592	25,410	301,787	-	(4,356,395)	-	(4,356,395)
Culture and Recreation	2,853,309	312,222	71,206	720,628	(1,749,253)	-	(1,749,253)
Court-Related	3,188,146	1,696,483	426,412	-	(1,065,251)	-	(1,065,251)
Interest on Long-Term Debt	26,589	-	-	-	(26,589)	-	(26,589)
Total Governmental Activities	68,508,225	16,562,722	5,560,886	4,521,667	(41,862,950)	-	(41,862,950)
Business-Type Activities							
Landfill	4,103,696	3,038,542	93,750	-	-	(971,404)	(971,404)
Water and Sewer	5,777,936	5,572,233	138,521	3,954,406	-	3,887,224	3,887,224
Total Business-Type Activities	9,881,632	8,610,775	232,271	3,954,406	-	2,915,820	2,915,820
Total	$ 78,389,857	$ 25,173,497	$ 5,793,157	$ 8,476,073	(41,862,950)	2,915,820	(38,947,130)
General Revenues							
Taxes:							
Property Tax					22,056,271	-	22,056,271
Small County Surcharge					4,262,544	-	4,262,544
Law Enforcement					5,475,711	-	5,475,711
Communications					171,754	-	171,754
Tourist Development					178,741	-	178,741
Surtax					2,672,829	-	2,672,829
Gas and Fuel Taxes					1,483,119	-	1,483,119
Franchise Fees					1,790,406	-	1,790,406
Inter-Governmental Revenue:							
Pari-Mutuel Tax					314,333	-	314,333
State Shared Revenue					1,239,098	-	1,239,098
Local Shared Revenue					858,293	-	858,293
State Sales Tax					3,999,191	-	3,999,191
Miscellaneous					268,860	768,659	1,037,519
Transfers In (Out), Net					2,638	(2,638)	-
Total General Revenues and Transfers					44,773,788	766,021	45,539,809
Change in Net Position					2,910,838	3,681,841	6,592,679
Net Position, Beginning of Year					69,376,605	36,573,325	105,949,930
Adjustment to Beginning Net Position (1)					(1,425,365)	(82,503)	(1,507,868)
Net Position, Beginning of Year, As Restated					67,951,240	36,490,822	104,442,062
Net Position, End of Year					$ 70,862,078	$ 40,172,663	$ 111,034,741

(1) The adjustment to beginning net position was due to the implementation of GASB Statement No. 101 which updates the recognition and measurement guidance for compensated absences, as discussed further in Note 16.

See accompanying notes.

DESOTO COUNTY, FLORIDA
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	General	County Transportation	Fire and EMS
Assets			
Cash and Cash Equivalents	$ 25,547,384	$ 2,650,889	$ 2,225,338
Restricted Cash and Cash Equivalents	-	-	-
Accounts Receivable, Net	579,769	179	1,029,346
Special Assessments Receivable	-	-	2,266
Notes Receivable, Net	-	-	-
Lease Receivable	430,401	-	-
Due from Other Funds	736,630	-	21,608
Due from Other Governments	1,353,779	472,745	-
Due from Individuals	71,341	-	-
Inventories	-	76,699	-
Prepaids	62,902	-	8,225
Deposits	80,000	-	-
Advances to Other Funds	8,389	-	-
Total Assets	28,870,595	3,200,512	3,286,783
Liabilities			
Vouchers Payable	1,375,247	1,157,997	370,543
Construction Retainage Payable	-	77,073	-
Accrued Liabilities	729,879	51,632	193,020
Due to Other Funds	43,121	-	-
Due to Other Governments	383,365	-	-
Deposits	15,994	-	-
Unearned Revenue	280,622	-	-
Advances from Other Funds	-	-	-
Total Liabilities	2,828,228	1,286,702	563,563
Deferred Inflows			
Unavailable Revenues	78,135	-	927,342
Lease Related	403,239	-	-
Total Deferred Inflows of Resources	481,374	-	927,342
Fund Balances (Deficits)			
Non-Spendable:			
Prepaids and Inventories	62,902	76,699	8,225
Advances to Other Funds	8,389	-	-
Restricted for:			
Transportation	-	1,837,111	-
Economic Development	-	-	-
Public Assistance Program	-	-	-
Streetlighting	-	-	-
Public Safety	-	-	1,787,653
Court-Related Services	-	-	-
Solid Waste Control Services	-	-	-
Debt Service	-	-	-
Building Code Enforcement	-	-	-
Assigned for:			
Subsequent Year Budget	441,267	-	-
Construction Projects	-	-	-
Unassigned (Deficit)	25,048,435	-	-
Total Fund Balances (Deficits)	25,560,993	1,913,810	1,795,878
Total Liabilities, Deferred Inflows, and Fund Balances (Deficits)	$ 28,870,595	$ 3,200,512	$ 3,286,783

See accompanying notes.

Hurricane Fund	Non-Major Governmental Funds	Total Governmental Funds
$ 322,493	$ 6,979,171	$ 37,725,275
-	736,640	736,640
-	10,000	1,619,294
-	64	2,330
-	1,375,000	1,375,000
-	-	430,401
-	16,673	774,911
225,677	1,668,386	3,720,587
-	23,870	95,211
-	-	76,699
-	126,973	198,100
-	-	80,000
-	-	8,389
548,170	10,936,777	46,842,837
67,265	1,009,506	3,980,558
-	-	77,073
-	21,365	995,896
-	736,630	779,751
-	-	383,365
-	8,665	24,659
5,268,272	1,285,883	6,834,777
-	8,389	8,389
5,335,537	3,070,438	13,084,468
225,677	917,670	2,148,824
-	-	403,239
225,677	917,670	2,552,063
-	126,973	274,799
-	-	8,389
-	-	1,837,111
-	3,553,279	3,553,279
-	210,865	210,865
-	13,497	13,497
-	889,499	2,677,152
-	705,538	705,538
-	46,852	46,852
-	4	4
-	1,059,366	1,059,366
-	-	441,267
-	1,052,883	1,052,883
(5,013,044)	(710,087)	19,325,304
(5,013,044)	6,948,669	31,206,306
$ 548,170	$ 10,936,777	$ 46,842,837

See accompanying notes.

DESOTO COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2025

Total Fund Balances of Governmental Funds		$ 31,206,306
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Revenues are deferred in governmental funds when both the measurable and available criteria are not met under the modified accrual basis of accounting. Under the full accrual basis of accounting, these revenues would be recognized when earned regardless of when they are received.		2,148,824
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is $142,179,010, and the accumulated depreciation is $64,247,027.		77,931,983
Net pension liabilities and related deferred outflows and inflows of resources are not due or available in the current period and, therefore, are not recognized in the governmental funds:		
Deferred Outflows	$ 8,874,913	
Deferred Inflows	(5,984,224)	
Net Pension Liability	(29,006,368)	(26,115,679)
Long-term liabilities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Long-term liabilities at year-end consist of:		
Installment Purchase Obligations	(428,440)	
Subscription-Based Information Technology Arrangements Payable	(590,538)	
Interest Payable	(16,337)	
Compensated Absences	(3,273,788)	(4,309,103)
The other postemployment benefits liability is not recorded in the fund financial statements because it does not utilize current resources:		
Other Postemployment Benefits Liability	(8,356,991)	
Deferred Outflows	1,287,488	
Deferred Inflows	(2,930,750)	(10,000,253)
Total Net Position of Governmental Activities		$ 70,862,078

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	General	County Transportation	Fire and EMS
Revenues			
Taxes	$ 31,966,280	$ 1,483,119	$ -
Special Assessments	-	-	3,071,828
Permits and Fees	1,947,237	50,317	12,974
Intergovernmental Revenues	8,621,895	3,020,674	51,421
Charges for Services	4,768,189	52,909	1,354,865
Fines and Forfeitures	164,623	-	-
Miscellaneous Revenues	1,184,656	30,513	51,629
Total Revenues	48,652,880	4,637,532	4,542,717
Expenditures			
Current:			
General Government	13,944,295	-	61,065
Public Safety	19,876,896	-	8,824,960
Physical Environment	420,973	-	-
Transportation	-	8,176,542	-
Economic Environment	25,540	-	-
Human Services	1,878,555	-	-
Culture and Recreation	1,968,918	-	-
Court-Related	1,507,246	-	-
Debt Service:			
Principal Retirement	285,217	153,348	-
Interest and Fiscal Charges	2,217	24,372	-
(Total Expenditures)	(39,909,857)	(8,354,262)	(8,886,025)
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,743,023	(3,716,730)	(4,343,308)
Other Financing Sources (Uses)			
Transfers In	1,211,016	2,472,962	3,677,557
Transfers (Out)	(9,055,161)	-	-
Distributions of Excess Commissions	(325,014)	-	-
SBITA Proceeds	850,938	-	-
Insurance Proceeds	14,369	904	-
Total Other Financing Sources (Uses)	(7,303,852)	2,473,866	3,677,557
Net Change in Fund Balances	1,439,171	(1,242,864)	(665,751)
Fund Balances, Beginning of Year	24,009,740	3,156,674	2,461,629
Adjustment to Fund Balances (Deficits), Beginning of Year, Correction of an Error	112,082	-	-
Fund Balances (Deficits), Beginning of Year, As Restated	24,121,822	3,156,674	2,461,629
Fund Balances (Deficits), End of Year	$ 25,560,993	$ 1,913,810	$ 1,795,878

See accompanying notes.

Hurricane Fund	Non-Major Governmental Funds	Total Governmental Funds
$ -	$ 2,851,570	$ 36,300,969
-	53,417	3,125,245
-	609,788	2,620,316
4,868,340	2,541,024	19,103,354
-	4,122,483	10,298,446
-	128,546	293,169
-	560,783	1,827,581
4,868,340	10,867,611	73,569,080
-	210,700	14,216,060
2,019,855	5,124,545	35,846,256
2,714,844	2,472,712	5,608,529
20,849	21,000	8,218,391
-	1,075,826	1,101,366
-	2,965,588	4,844,143
-	1,053,760	3,022,678
-	1,841,355	3,348,601
-	-	438,565
-	-	26,589
(4,755,548)	(14,765,486)	(76,671,178)
-	-	
112,792	(3,897,875)	(3,102,098)
101,980	2,797,821	10,261,336
-	(1,203,537)	(10,258,698)
-	-	(325,014)
-	-	850,938
17,824	-	33,097
119,804	1,594,284	561,659
232,596	(2,303,591)	(2,540,439)
(5,133,558)	9,252,260	33,746,745
(112,082)	-	-
(5,245,640)	9,252,260	33,746,745
$ (5,013,044)	$ 6,948,669	$ 31,206,306

See accompanying notes.

DESOTO COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Net Change in Fund Balances - Total Governmental Funds		$ (2,540,439)
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
Governmental funds report capital purchases as expenditures. Donated and transferred capital assets are not recorded in the fund statements. In the statement of activities, the cost of capital assets acquired is depreciated over their estimated useful lives and reported as depreciation expense.		
Capital Asset Purchases	$ 10,935,581	
Capital Asset Disposals	(7,236)	
Depreciation Expense	(5,361,140)	5,567,205
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. In addition, principal payments are recorded as expenditures in the fund statements, and proceeds from debt issuances are recorded as other financing sources.		
Principal Paid	438,565	
SBITA Proceeds	(850,938)	(412,373)
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. Adjustments are as follows:		
Other Postemployment Benefits	289,973	
Pension Adjustments	2,167,624	
Compensated Absences	(300,423)	2,157,174
Under the modified accrual basis of accounting used in governmental funds, revenues are recognized when they are earned, measurable, and available. In the statement of activities, however, which is presented on the accrual basis, revenues are recognized when they are earned and measurable.		(1,860,729)
Change in Net Position of Governmental Activities		$ 2,910,838

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2025

	Business-Type Activities - Enterprise Funds		
	Landfill	Water/Sewer Utility	Total
Assets			
Current Assets:			
Cash and Cash Equivalents	$ 8,890,959	$ 6,955,447	$ 15,846,406
Accounts Receivable, Net	110,566	553,296	663,862
Assessments Receivable	12	-	12
Due from Other Funds	4,840	-	4,840
Due from Other Governments	42,120	41,667	83,787
Inventories	-	399,005	399,005
Prepaids	6,746	-	6,746
Restricted Assets:			
Cash and Cash Equivalents	22,450	249,658	272,108
Total Current Assets	9,077,693	8,199,073	17,276,766
Non-Current Assets:			
Restricted Assets:			
Cash and Cash Equivalents	4,508,969	22,754,536	27,263,505
Capital Assets - Non-Depreciated	768,683	5,629,535	6,398,218
Capital Assets - Depreciated, Net	3,217,151	21,597,933	24,815,084
Total Non-Current Assets	8,494,803	49,982,004	58,476,807
Total Assets	17,572,496	58,181,077	75,753,573
Deferred Outflows of Resources			
Deferred Outflows Related to Pensions	107,128	155,936	263,064
Deferred Outflows Related to OPEB	56,701	47,581	104,282
Total Deferred Outflows of Resources	163,829	203,517	367,346
Liabilities			
Current Liabilities:			
Vouchers and Contracts Payable	147,018	547,534	694,552
Accrued Liabilities	19,645	22,464	42,109
Accrued Interest	-	35,661	35,661
Deposits	22,450	213,997	236,447
Unearned Revenue	-	5,342,889	5,342,889
Accrued Compensated Absences	25,847	56,466	82,313
Notes, Leases, and Installment Purchases Payable	128,297	110,211	238,508
Bonds Payable	-	349,254	349,254
Other Postemployment Benefits	13,693	16,736	30,429
Total Current Liabilities	356,950	6,695,212	7,052,162
Non-Current Liabilities:			
Accrued Compensated Absences	25,847	56,466	82,313
Notes, Leases, and Installment Purchases Payable	588,812	1,045,402	1,634,214
Bonds Payable	-	4,705,250	4,705,250
Net Pension Liability	349,086	508,130	857,216
Other Postemployment Benefits	382,321	441,180	823,501
Accrued Landfill Closure/Post-Closure Costs	20,441,668	-	20,441,668
Total Non-Current Liabilities	21,787,734	6,756,428	28,544,162
Total Liabilities	22,144,684	13,451,640	35,596,324
Deferred Inflows of Resources			
Deferred Inflows Related to Pensions	69,281	100,849	170,130
Deferred Inflows Related to OPEB	80,331	101,471	181,802
Total Deferred Inflows of Resources	149,612	202,320	351,932
Net Position (Deficit)			
Net Investment in Capital Assets	3,268,725	21,017,351	24,286,076
Restricted for:			
Capital Expansion Program	-	22,754,536	22,754,536
Unrestricted (Deficit)	(7,826,696)	958,747	(6,867,949)
Total Net Position (Deficit)	$ (4,557,971)	$ 44,730,634	$ 40,172,663

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Business-Type Activities - Enterprise Funds		
	Landfill	Water/Sewer Utility	Total
Operating Revenues			
Charges for Services	$ 2,298,219	$ 5,495,904	$ 7,794,123
Special Assessments	685,042	-	685,042
Miscellaneous Operating Revenues	55,281	76,329	131,610
Total Operating Revenues	3,038,542	5,572,233	8,610,775
Operating Expenses			
Purchased Water	-	1,036,026	1,036,026
Personnel Services	547,024	868,580	1,415,604
Contracted Services	463,980	335,971	799,951
Supplies and Materials	67,046	252,650	319,696
Repairs and Maintenance	198,311	906,887	1,105,198
Other Services and Charges	92,147	164,482	256,629
Utilities	11,099	204,825	215,924
Depreciation	478,868	1,850,273	2,329,141
Amortization	30,849	40,000	70,849
Provision for Closure and Long-Term Care	2,107,281	-	2,107,281
(Total Operating Expenses)	(3,996,605)	(5,659,694)	(9,656,299)
Operating (Loss)	(958,063)	(87,461)	(1,045,524)
Non-Operating Revenues (Expenses)			
Operating Grants	93,750	138,521	232,271
Interest Income	186,683	361,905	548,588
Interest Expense	(29,974)	(118,242)	(148,216)
Gain on Disposal of Capital Assets	54,542	15,929	70,471
Other Non-Operating Revenues	149,600	-	149,600
Other Non-Operating Expenses	(77,117)	-	(77,117)
Total Non-Operating Revenues (Expenses)	377,484	398,113	775,597
Income (Loss) Before Transfers and Contributions	(580,579)	310,652	(269,927)
Operating Transfers			
Operating Transfers In	4,840	-	4,840
Operating Transfers (Out)	(1,620)	(5,858)	(7,478)
Total Operating Transfers	3,220	(5,858)	(2,638)
Capital Contributions			
Capital Grants	-	616,204	616,204
Capital Fees	-	3,338,202	3,338,202
Total Capital Contributions	-	3,954,406	3,954,406
Changes in Net Position	(577,359)	4,259,200	3,681,841
Net Position (Deficit), Beginning of Year	(3,958,852)	40,532,177	36,573,325
Adjustment to Net Position (Deficit), Beginning of Year - GASB 101	(21,760)	(60,743)	(82,503)
Net Position (Deficit), Beginning of Year, As Restated	(3,980,612)	40,471,434	36,490,822
Total Net Position (Deficit), End of Year	$ (4,557,971)	$ 44,730,634	$ 40,172,663

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Business-Type Activities - Enterprise Funds		
	Landfill	Water/Sewer Utility	Total
Cash Flows from Operating Activities			
Receipts from Customers and Users	$ 3,041,200	$ 5,505,374	$ 8,546,574
Payments to Suppliers	(697,659)	(3,326,736)	(4,024,395)
Payments to Employees	(549,106)	(884,039)	(1,433,145)
Net Cash Provided by Operating Activities	1,794,435	1,294,599	3,089,034
Cash Flows from Non-Capital Financing Activities			
Transfers from Other Funds	4,840	-	4,840
Transfers to Other Funds	(1,620)	(5,858)	(7,478)
Interfund Loans (Repayments)	1,386	-	1,386
Operating Grants	93,750	138,521	232,271
Non-Operating Revenue	149,600	-	149,600
Non-Operating Expenses	(77,117)	-	(77,117)
Net Cash Provided by Non-Capital Financing Activities	170,839	132,663	303,502
Cash Flows from Capital and Related Financing Activities			
Acquisition/Construction of Capital Assets	(191,668)	(2,360,205)	(2,551,873)
Capital Fees	-	3,338,202	3,338,202
Principal Paid	(220,655)	(450,917)	(671,572)
Interest Paid	(29,974)	(121,813)	(151,787)
Proceeds from Sale of Capital Assets	53,334	15,285	68,619
Net Cash Provided by (Used in) Capital and Related Financing Activities	(388,963)	420,552	31,589
Cash Flows from Investing Activities			
Interest Received	186,683	361,905	548,588
Net Cash Provided by Investing Activities	186,683	361,905	548,588
Net Increase in Cash and Cash Equivalents	1,762,994	2,209,719	3,972,713
Cash and Cash Equivalents, Beginning of Year	11,659,384	27,749,922	39,409,306
Cash and Cash Equivalents, End of Year	$ 13,422,378	$ 29,959,641	$ 43,382,019

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Business-Type Activities - Enterprise Funds		
	Landfill	Water/Sewer Utility	Total
Cash and Cash Equivalents Classified as:			
Current Assets	$ 8,890,959	$ 6,955,447	$ 15,846,406
Current Assets - Restricted	22,450	249,658	272,108
Non-Current Assets - Restricted	4,508,969	22,754,536	27,263,505
Total Cash and Cash Equivalents	$ 13,422,378	$ 29,959,641	$ 43,382,019
Reconciliation of Operating (Loss) to Net Cash Provided By (Used In) Operating Activities:			
Operating (Loss)	$ (958,063)	$ (87,461)	$ (1,045,524)
Adjustments to Reconcile Operating (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	478,868	1,850,273	2,329,141
Amortization	30,849	40,000	70,849
Pension Adjustments	(15,766)	(38,319)	(54,085)
OPEB Adjustments	6,894	8,426	15,320
Provision for Closure and Post-Closure	2,107,281	-	2,107,281
Change in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	658	(78,423)	(77,765)
Decrease (Increase) in Due from Other Governments	5,416	(3,125)	2,291
Decrease (Increase) in Inventories	-	(74,638)	(74,638)
Decrease (Increase) in Prepaids	669	6,644	7,313
Increase (Decrease) in Accounts Payable	128,839	(354,776)	(225,937)
Increase (Decrease) in Accrued Liabilities	4,091	4,760	8,851
Increase (Decrease) in Deposits	2,000	11,565	13,565
Increase (Decrease) in Compensated Absences	2,699	9,673	12,372
Total Adjustments	2,752,498	1,382,060	4,134,558
Net Cash Provided by Operating Activities	$ 1,794,435	$ 1,294,599	$ 3,089,034

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2025

	Custodial Funds
Assets	
Cash and Cash Equivalents	$ 2,133,192
Accounts Receivable	23,591
Due from Other Governments	11,357
Total Assets	2,168,140
Liabilities	
Due to Other Governments	703,721
Due to Individuals and Businesses	50,844
Due to Others	9,000
Deposits	5,085
Total Liabilities	768,650
Net Position	
Restricted for:	
Individuals, Businesses, and Other Governments	1,399,490
Total Net Position	$ 1,399,490

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Custodial Funds
Additions	
Fees/Fines Collected for Other Governments	$ 5,283,102
Deposits and Other Trust Activities	2,505,455
Property Taxes and Fees Collected for Local Governments	20,871,214
Tax Certificate Redemptions and Fees Collected for Business and Individuals	7,952,038
Cash Bonds Collected	167,445
Fines, Forfeitures, and Fees Collected	42,282
Evidence Monies Collected	81,889
Collections from Inmates	519,713
Interest Income	16
Total Additions	37,423,154
Deductions	
Fees/Fines Disbursed to Other Governments	5,326,090
Deposits and Other Trust Activities Disbursed	2,278,686
Property Taxes and Fees Disbursed to Local Governments	20,871,214
Tax Certificate Redemptions and Fees Disbursed to Business and Individuals	7,952,038
Cash Bonds Disbursed	167,445
Fines, Forfeitures, and Fees Disbursed	42,192
Evidence Monies Disbursed	81,478
Inmate Funds Disbursed	519,749
(Total Deductions)	(37,238,892)
Change in Fiduciary Net Position	184,262
Beginning Net Position	1,215,228
Ending Net Position	$ 1,399,490

See accompanying notes.

Note 1 - Summary of Significant Accounting Policies

The financial statements of DeSoto County, Florida (the County) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Significant accounting policies used in these financial statements are described below:

A. Reporting Entity

The County is a political subdivision of the State of Florida, established by the Constitution of the State of Florida, Article VIII, Section 1(e). It is governed by an elected Board of County Commissioners (the Board) which must comply with specific state statutes and regulations. In addition to the Board, there are five elected Constitutional Officers: Clerk of the Circuit and County Courts, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The Constitutional Officers maintain separate accounting records and budgets. The Board funds a portion or, in certain instances, all of the operating budgets, of the County's Constitutional Officers. The operations of each Constitutional Officer are reported as part of the consolidated general fund and non-major special revenue funds within the County's financial statements.

As required by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus—an Amendment of GASB Statements No. 14 and No. 34*, the financial reporting entity consists of: (1) the primary government of the County; (2) organizations for which the County is financially accountable; and (3) other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The County is financially accountable if it appoints a voting majority of the organization's governing body and: (1) it is able to impose its will on that organization; or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has: (1) a separately elected governing board; (2) a governing board appointed by a higher level of government; or (3) a jointly appointed board. Based on these criteria, County management examined all organizations which were legally separate in order to determine which organizations, if any, should be included in the County's financial statements. Management determined that the County has no component units. However, the Board has created several taxing districts by ordinance or resolution, and these are included in the financial statements as special revenue funds.

Other governmental entities who serve all or part of the County's population include the City of Arcadia and the DeSoto County School Board. These entities are autonomous organizations with their own governmental powers and constituencies.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and inter-governmental revenues, are reported separately from

business-type activities, which rely to a significant extent on fees and charges for support. The statement of activities demonstrates the degree to which the direct expenses and indirect costs of a given function, or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are those costs that are allocated to functions and activities in accordance with the County's adopted indirect cost allocation plan. The expenses column includes both direct and indirect expenses. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Fiduciary funds are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. Reconciliations are provided that convert the results of governmental fund accounting to the government-wide financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements
The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements
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 of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, other postemployment benefits (OPEB), and claims and judgments, are recorded only when payment is due.

Property taxes, franchise fees, emergency services fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Reimbursement-type grants are considered susceptible to accrual when all restrictions have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

The financial transactions of the County are recorded in individual funds. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, 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.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets plus deferred outflows, liabilities plus deferred inflows, revenues, expenditures/expenses of either fund category, or the governmental and enterprise funds combined) for the determination of major funds. In addition, funds may be considered major for qualitative reasons.

The County reports the following major governmental funds:

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the primary government, except those required to be accounted for in another fund.

- The *County Transportation Fund,* a special revenue fund, was created pursuant to the provisions of Section 129.02, Florida Statutes, to account for restricted transportation-related grants and gas taxes, and expenditures not more properly accounted for elsewhere.

- The *Fire and Emergency Medical Services (EMS) Fund* is a special revenue fund used to account for the revenue and costs of providing firefighting and EMS throughout the County. Its significant restricted revenues come from special assessments.

- The *Hurricane Fund* is a special revenue fund used to account for the revenue and costs to aid in response to natural disasters affecting the County.

The County reports the following major enterprise funds:

- The *Landfill Fund* accounts for the fiscal activity of all solid waste disposal within the County.

- The *Water/Sewer Utility Fund* accounts for the fiscal activity of providing water and wastewater services to residential and commercial customers in the County's service area.

Additionally, the County reports the following fund types:

- *Special Revenue Funds* account for the proceeds of specific revenue sources that are legally restricted or committed for specified purposes.

- A *Debt Service Fund* accounts for the accumulation of resources for, and the payment of, governmental long-term debt principal and interest.

- *Capital Projects Funds* account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

- *Custodial Funds* are fiduciary funds that are custodial in nature and include those activities that are not derived from the government's own source revenue. They are excluded from the government-wide financial statements.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the ongoing costs of providing these sales and services, administrative expenses, depreciation of capital assets, and amortization of landfill closure and post-closure costs. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

D. Budgetary Requirements

The following procedures are utilized by the County in establishing and/or amending the budgetary information contained in the financial statements:

- On or before July 15 of each year, or within 15 days after the receipt of certified taxable property values from the Property Appraiser, whichever occurs last, management presents to the Board a proposed budget for the fiscal year commencing the following October 1. Pursuant to the provisions of Section 129.01, Florida Statutes, the proposed budget as submitted contains balanced statements of estimated revenues (including unexpended fund balances to be carried forward) and proposed appropriations for all funds of the County, except fiduciary funds.

- Following a preliminary review of the proposed budgets by the Board, whose members make such changes as are deemed necessary (provided that the proposed budget for each fund remains balanced), the Board causes a notice of proposed property taxes to be mailed to each County property taxpayer. Included in the notice is a statement of the Board's intent to hold a public hearing to consider adoption of the tentative millage rates and budgets, as well as a comparison of the taxpayer's proposed property tax bill with the actual tax bill of the preceding year.

- Following successful completion of the above-referenced public hearings, the Board advertises and subsequently conducts a second public hearing to finally adopt a millage rate and budget for each of the taxing entities under their jurisdiction. These public hearings are ordinarily held prior to October 1 each year. If, however, for some reason the Board is unable to finally adopt a budget prior to October 1, state law permits the re-adoption by resolution of the budget of the preceding year as an interim measure.

- Adoption and execution of the budgets are governed in accordance with applicable provisions of Florida Statutes. The budget is legally enacted by resolution.

- Formal budgetary integration at the object level is used as a management control device for all governmental funds of the County for which annual budgets are adopted. The level at which expenditures may not legally exceed appropriations is the functional level for the County's general fund (e.g., general government, public safety), the fund level for other Board funds, and for the Constitutional Officers.

- Budgets for the general fund and major special revenue funds are adopted on a basis consistent with GAAP. However, beginning in 2011, certain budgetary funds have been combined for financial reporting purposes. For financial reporting, the general fund includes the following funds of the County or its Officers that are budgeted separately:

  - Board of County Commissioners General Fund
  - Clerk of the Courts General Fund
  - Property Appraiser General Fund
  - Sheriff General Fund
  - Supervisor of Elections General Fund
  - Tax Collector General Fund

The required supplementary information (RSI) section presents budget vs. actual information for the general fund and major special revenue funds. Where needed, combining schedules of revenues, expenditures, and changes in fund balance are presented as other supplementary information, which will reconcile the actual column of the budgetary schedules to the amounts reported in the basic financial statements.

All appropriations lapse at the end of each fiscal year, although the County expects to honor purchase orders and contracts in process, subject to authority provided in the subsequent years' budget.

E. Property Taxes

Under Florida law, the assessment of all properties and the collection of all county, municipal, school board, and other property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The Laws of Florida regulating tax assessment are also designed to assure a consistent property valuation method statewide. Florida Statutes permit counties to levy property taxes at a rate of up to 10 mills. The tax millage rate for general operations of the County was 7.6153 mills for the fiscal year ended September 30, 2025. The tax millage rate for the law enforcement municipal service taxing unit was 2.3683 mills for the fiscal year ended September 30, 2025.

The tax levy of the County is established by the Board prior to October 1 of each year and the Property Appraiser incorporates the millages into the total tax levy, which includes the municipalities, independent districts, and the County School Board tax requirements.

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

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

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

Unsold certificates are held by the County. Delinquent taxes on personal property bear interest at 18% per year until the tax is satisfied either by seizure and sale of the property or by the five-year statute of limitations.

The County does not accrue its portion of the County-held tax sale certificates or personal property tax warrants because such amounts are not considered to be material.

Key dates in the property tax cycle for the fiscal year ended September 30, 2025, were as follows:

Assessment Roll Certified	July 2024
Beginning of Fiscal Year for Which Taxes Were Being Levied	October 2024
Property Taxes Levied	October 2024
Tax Bills Issued	November 1, 2024
Property Taxes Due by: For Maximum Discount	November 30, 2024
Delinquent After	March 31, 2025
Tax Certificates (Liens) Sold on Unpaid Property Taxes	May 15, 2025

F. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund, and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Interfund Payables and Receivables

Unpaid amounts of current interfund transactions at year-end are reflected as due from other funds or due to other funds in the related fund financial statements. Non-current portions of interfund payables and receivables are reported as advances. In governmental funds, advances receivable are offset equally by a non-spendable fund balance, which indicates that they do not constitute expendable financial resources available for appropriation. In the entity-wide financial statements, interfund transactions within governmental and business-type activities are eliminated and the net amount is reported as internal balances on the statement of net position.

H. Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents include cash on hand, demand deposit accounts, repurchase agreements with financial institutions, certificates of deposit, money market accounts, deposits in the State of Florida Local Government Surplus Funds Trust (Florida PRIME) administered by the State Board of Administration (SBA), and highly liquid investments (including restricted assets) with a maturity of three months or less when purchased.

I. Inventories and Prepaids

Inventories are valued at cost, which approximates market value, using the first-in/first-out method. Prepaids represent payments made to vendors for services that will benefit beyond September 30, 2025. These payments are generally recorded as expenditures or expenses when consumed rather than when purchased.

J. Restricted Assets

The use of certain assets is restricted by specific provisions of debt resolutions, developer agreements, or landfill regulations. Assets so designated are identified as restricted assets on the statement of net position, as their use is limited.

K. Utility Receivables

Water and wastewater operating revenues are generally recognized on the basis of cycle billings rendered monthly. Revenues for services rendered during the current fiscal year are billed at the close of the fiscal year.

L. Special Assessment Receivables

The Board imposes special assessments against property located within specified areas, as set forth in the related assessment resolution, for the construction of improvements. The assessment of each parcel is generally based upon the lineal feet of frontage along the areas to be improved. The assessments are collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes.

M. Capital Assets

Capital assets, which include property, plant, equipment, intangibles, and infrastructure assets (e.g., roads, bridges, sidewalks, water mains and wastewater force mains, landfill facilities, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. All land and land improvements are capitalized. Buildings and intangibles with initial costs of $50,000 or more, and furniture and equipment with initial costs of $1,000 or more and estimated useful lives of over one year, are recorded as capital assets.

Roads, bridges, and other infrastructure assets are capitalized when their initial costs equal or exceed $50,000 and possess estimated useful lives of more than one year. Governmental infrastructure constructed prior to June 30, 1980, is not reported, as permitted by GASB Statement No. 34.

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value on the date contributed. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Intangible assets are amortized over their useful lives, when the length of their lives is limited by contractual or legal limitations. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives in the period they are placed in service:

Buildings and Improvements	10-50 Years
Landfill and Water/Sewer Structures	10-50 Years
Machinery, Equipment, and Vehicles	2-20 Years
Infrastructure	10-50 Years
Right-to-Use Assets	Lease Term
Subscription Assets	Subscription Term

N. Deferred Outflows/Deferred Inflows

In addition to assets, the statement of net position, or balance sheet, 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 assets (or fund balance) that applies to a future period(s) and so it will not be recognized as an outflow of resources (expense) until then. In addition to liabilities, the statement of net position, or balance sheet, will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets (or fund balance) that applies to a future period(s) and so it will not be recognized as an inflow of resources (revenue) until that time.

O. Compensated Absences

It is the County's policy to provide annual leave to permanent full-time and part-time employees based on years of service. Employees are encouraged to use earned leave in the year it is accrued. In accordance with GASB Statement No. 101, *Compensated Absences*, the County recognizes a liability for compensated absences when the leave is earned and is expected to be paid in cash or settled through paid time off.

In governmental fund financial statements, compensated absences are recorded as expenditures when the amounts are expected to be liquidated with expendable available financial resources. In the government-wide and proprietary fund financial statements, the liability is accrued as earned and measured based on current pay rates in effect at the reporting date.

P. Landfill Closure Costs

The Board recognizes municipal solid waste landfill closure and post-closure care costs under the State of Florida's *Solid Waste Management Act of 1988*, regulations of the Federal Environmental Protection Agency, and GASB Statement No. 18, *Accounting for Municipal Solid Waste Landfill Closure and Post-Closure Care Costs*. The Board is required to place a final cover on closed landfills and to provide long-term care for up to 30 years after closure. These obligations for closure and post-closure are recognized in the enterprise fund for the County's landfill operations over the active life of the landfill, based on landfill capacity.

Q. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Principal payments reduce these obligations. Refunding losses are reported as deferred outflows and amortized over the remaining term. Issuance costs are expensed as incurred.

In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Principal, interest, and issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

R. Leases

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term leases where the County is the lessee are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Principal payments reduce these obligations. Additionally, long-term leases where the County is the lessor are reported as receivables and deferred inflows of resources in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Payments received and recognized as lease revenue reduce these receivables, while the related deferred inflows of resources are reduced by an even amount over the lease term.

In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Principal, interest, and issuance costs, whether or not withheld from the actual lease proceeds received, are reported as lease service expenditures in leases where the County is the lessee. While the lease term is stated in the contract, the interest rates can be either stated or implicit and based on the internal rate of return. In long-term leases where the County is the lessor, the amount expected to be received over the lease term is reported as a lease receivable, which is reduced by lease revenue recognized while the deferred inflows of resources are reduced evenly over the lease term in governmental fund financial statements.

S. Subscription-Based Information Technology Arrangements (SBITAs)

In the government-wide financial statements and proprietary fund types in the fund financial statements, SBITAs where the County is the subscriber are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Principal payments reduce these obligations. The subscription asset is initially recognized at the present value of the subscription payments, plus any initial direct costs. Amortization of the subscription asset is recorded systematically over the term of the arrangement.

In the governmental fund financial statements, the face amount of subscription payments is reported as other financing sources, while principal payments are recognized as expenditures for principal retirement. Additionally, interest or other financing costs related to the SBITAs are recognized as expenditures as incurred, based on the terms of the subscription arrangement.

T. OPEB

It is the County's policy to provide retirement health benefits based on three classes of employees as discussed further in Note 9. The County records OPEB liabilities based on actuarially-determined annual costs in the government-wide and enterprise fund financial statements.

U. Florida Retirement System

It is the County's policy to provide defined benefits through a pension plan based on several classes of employees as discussed further in Note 8. The County records defined benefit pension liabilities based on actuarially-determined annual costs in the government-wide and enterprise fund financial statements.

V. Unearned Revenues/Unavailable Revenues

Unearned revenues reported on the balance sheet or statement of net position represent revenues that have been received but not earned. Deferred inflows – unavailable revenues on the governmental fund balance sheet represent revenues that are earned and receivable but have not been recognized because they have not met the "availability" criteria for governmental fund revenues.

W. Grant Revenues

Program and capital grants received by governmental funds are recorded in the applicable governmental fund as receivables, and revenues at the time reimbursable costs are incurred and all significant grant restrictions are satisfied. Grant revenues received in advance of meeting all major grant restrictions are reported as unearned revenues. Grant revenues that have met all significant restrictions, but have not met the "availability" criteria, are reported as deferred inflows.

X. Fund Balance and Net Position

Government-Wide Statements

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- *Net Investment in Capital Assets*—Consists of capital assets net of accumulated depreciation and other assets financed by the related debt, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

- *Restricted*—Consists of net position with constraints placed on their use either by: (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

- *Unrestricted*—Consists of the net amount of assets (plus deferred outflows) and liabilities (plus deferred inflows) that are not included in the determination of net investment in capital assets or the restricted component of net position.

Proprietary Fund Statements

In the fund financial statements, proprietary fund equity is classified the same as in the government-wide statements.

Governmental Fund Financial Statements

In accordance with GASB Statement No. 54, the County classifies governmental fund balances as follows:

- *Non-Spendable Fund Balance*—Represents fund balance that is: (a) not in a spendable form such as prepaid items; or (b) legally or contractually required to be maintained intact such as an endowment.

- *Restricted Fund Balance*—Consists of amounts that can be spent only on the specific purposes stipulated by law or by the external providers of those resources such as voter approved gas taxes and grant revenues.

- *Committed Fund Balance*—Self-imposed limitations set in place prior to the end of the fiscal period. These amounts can be used only for specific purposes as determined by a formal action of the highest level of decision-making authority (i.e., the County Commission by ordinance, or where applicable, a Constitutional Officer by policy). In addition, to meet this classification, the expenditure constraint cannot be removed except by a similar formal action.

- *Assigned Fund Balance*—Amounts that are subject to a purpose constraint that represents an intended use established by the County Commission or by their designated body or official (to date, the Board has not designated any such body or official). The purpose of the assignment must be narrower than the purpose of the fund. Formal action is *not* necessary to impose, remove, or modify a constraint in this category. Additionally, this category is used to reflect the appropriation of a portion of existing fund balance to eliminate a projected deficit in the subsequent year's budget. It is also used for residual balances in special revenue funds, debt service, and capital projects funds.

- *Unassigned Fund Balance*—Represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications of the general fund. This classification also includes deficit fund balances of other governmental funds.

Minimum Fund Balance Policy

The County's fund balance policy states that "a minimum fund balance shall be established that may be provided for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when revenues for that year are expected to be available. This minimum fund balance shall accumulate to an amount which represents no less than two (2) months of operating and debt expenditures. Upon accumulation, this minimum fund balance shall be maintained; however, when possible, increase to a goal of three (3) months. Recognizing that the minimum of the two (2) months of operating and debt expenditures may not be accomplished immediately, the County Administrator will provide annually one-half of one percent of projected expenditures until the two (2) month target is reached." These policy requirements have been met as of September 30, 2025.

Use of Available Equity

When both restricted and unrestricted resources are available for use, it is the County's policy to use unrestricted resources (committed, assigned, and unassigned) first, and then restricted resources, as they are needed for their intended purposes. When unrestricted resources are available for use, it is the County's policy to use committed resources, then assigned, and then unassigned, as needed.

Y. New Accounting Pronouncements

During the fiscal year, the County implemented GASB Statements No. 101, *Compensated Absences,* and No. 102, *Certain Risk Disclosures.*

GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences, achieved by aligning the recognition and measurement under a unified model and by amending certain previously required disclosures. As a result of the implementation of this statement, the County has updated the calculation of compensated absences, which is discussed above and further in Note 16.

GASB Statement No. 102 intends to improve financial reporting by providing users of the financial statements with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. There was no impact to the County as a result of the implementation of this statement.

Note 2 - Deposits

A. Deposits

At September 30, 2025, the carrying amount of the County's deposits, including custodial funds, was $83,961,331 (and $15,795 in cash on hand). All of the County's public deposits are held in qualified public depositories pursuant to Florida Statutes, Chapter 280. Qualified public depositories are required to pledge collateral to the State Treasurer with a market value equal to 50% of the average daily balance of all public deposits in excess of any federal deposit insurance. In addition, to the extent that total public deposits exceed the total amount of the regulatory capital accounts of a bank or the regulatory net worth of a savings association, the required collateral shall have a market value equal to 125% of the deposits.

In the event of default by a qualified public depository, all claims for public deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the public depository in default and, if necessary, a pro rata assessment to the other qualified public depositories in the collateral pool. Therefore, all cash and time deposits held by banks are fully insured and collateralized.

B. Restricted Cash

Following is a summary of restricted cash and cash equivalents at September 30, 2025:

	Governmental Funds	Proprietary Funds
Major Funds:		
Landfill - Closure/Post-Closure	$ -	$ 4,508,969
Landfill - Deposits	-	22,450
Water/Sewer Utility - Wastewater Impact Fees	-	22,754,536
Water/Sewer Utility - Deposits	-	213,997
Water/Sewer Utility - Accrued Interest	-	35,661
Special Revenue Fund - Court Fees Fund	736,640	-
Total	$ 736,640	$ 27,535,613

Note 3 - Interfund Receivables, Payables, and Transfers

The composition of short-term interfund balances as of September 30, 2025, is as follows:

	Due to Other Funds	Due from Other Funds	Purpose
Governmental Funds			
General Fund	$ 43,121	$ 736,630	Receivables are primarily for grant expenditures. Payables are for excess fees and reimbursements.
Fire and EMS	-	21,608	Receivables are for excess tax collector fees.
Non-Major Special Revenue Funds	66,697	16,673	Receivables are for excess tax collector fees. Payables are for ongoing grant projects.
Non-Major Capital Project Funds	669,933	-	Payables are for ongoing capital improvement projects.
Enterprise Funds			
Landfill	-	4,840	Receivables are for excess tax collector fees.
	$ 779,751	$ 779,751	

The composition of interfund advances as of September 30, 2025, is as follows:

	Advances to Other Funds	Advances from Other Funds	Purpose
General Fund	$ 8,389	$ -	Loans to non-major special revenue funds for cash shortages.
Non-Major Governmental Funds	-	8,389	Loans from the General Fund for cash shortages.
	$ 8,389	$ 8,389	

Interfund transfers consist of the following:

	In	Out	Purpose
Governmental Funds			
General Fund	$ 1,211,016	$ 9,055,161	Transfers in were mainly for unspent funds of various projects. Transfers out were mainly to fund projects and operations across funds.
County Transportation	2,472,962	-	Transfers in are for funding transportation projects.
Fire and EMS	3,677,557	-	Transfers in were mainly to fund operations across funds.
Hurricane	101,980	-	Transfers in were primarily to fund hurricane related projects.
Non-Major Special Revenue Funds	986,456	495,779	Transfers out were primarily for reimbursements. Transfers in were primarily for program costs.
Non-Major Capital Projects Funds	1,811,365	707,758	Transfers in were to fund on-going capital projects. Transfers out were mainly for unspent funds of various projects.
Enterprise Funds			
Landfill	4,840	1,620	Transfers in are from Constituational Officers and transfers out are for program costs.
Water/Sewer Utility	-	5,858	Transfers out are for program costs.
	$ 10,266,176	$ 10,266,176	

Note 4 - Other Receivables

Following is a summary of other receivables balances at September 30, 2025:

	Accounts	Assessments	Notes	Lease	Total
Governmental Funds					
General Fund	$ 579,769	$ -	$ -	$ 430,401	$ 1,010,170
Fire and EMS	1,631,798	2,266	-	-	1,634,064
County Transportation	179	-	-	-	179
Non-Major Special Revenue	10,000	64	10,396,383	-	10,406,447
(Less Allowance)	(602,452)	-	(9,021,383)	-	(9,623,835)
Total Governmental Funds	1,619,294	2,330	1,375,000	430,401	3,427,025
Enterprise Funds					
Landfill	111,845	12	-	-	111,857
Water/Sewer Utility	565,520	-	-	-	565,520
(Less Allowance)	(13,503)	-	-	-	(13,503)
Total Enterprise Funds	663,862	12	-	-	663,874
Fiduciary Funds	23,591	-	-	-	23,591
Totals	$ 2,306,747	$ 2,342	$ 1,375,000	$ 430,401	$ 4,114,490

The entire balance of notes receivable at September 30, 2025, is non-current. All other net receivables above are considered to be current.

Notes Receivable

Loans in the State Housing Initiative Partnership Program have been provided for home rehabilitation, reconstruction, or down-payment assistance under terms of the various grant programs. Receivables are generally secured by zero-interest, primary, or subordinate mortgages on the affected property, some with principal due in full when the property is sold or otherwise transferred, or after thirty years, and some forgiven with the passage of time.

Water/Sewer Utility Accounts Receivable

Accounts receivable for the water/sewer utility fund includes outstanding receivable balances for customer usage charges.

Lease Receivable

The County leases land and office space to third parties. As of September 30, 2025, the County's lease receivables were valued at $430,401 and the deferred inflow of resources associated with these leases that will be recognized as revenue over the term of the leases is $403,239. Included in revenue is lease revenue of $22,825 and interest revenue from leases of $8,827.

The lease receivables for governmental activities as of September 30, 2025, are as follows:

Land Lease – annual lease payments totaling $13,200 plus interest at a rate of 2.56%, maturing in 2052.	$ 329,061
Office Space Lease – annual lease payments totaling $13,695 plus interest at a rate of 0.92%, maturing in 2033.	$ 101,340

Note 5 - Capital Assets

A. Changes in Capital Assets

The following shows the changes in capital assets for governmental activities:

	Beginning Balance 10/01/2024	Additions	Transfers	Disposals	Ending Balance 9/30/2025
Governmental Activities					
Capital Assets, Not Depreciated/Amortized:					
Land and Easements	$ 3,886,219	$ -	$ -	$ -	$ 3,886,219
Construction in Progress	5,323,452	7,330,877	(5,248,881)	-	7,405,448
Total Capital Assets, Not Depreciated/Amortized	9,209,671	7,330,877	(5,248,881)	-	11,291,667
Capital Assets, Depreciated/Amortized:					
Buildings and Improvements	32,252,711	92,591	2,019,228	(91,016)	34,273,514
Intangibles	551,756	-	-	-	551,756
Machinery and Equipment	18,415,494	2,143,974	45,696	(795,513)	19,809,651
Machinery and Equipment - Sheriff	8,964,250	517,201	-	(1,502,152)	7,979,299
Right-to-Use Leased Equipment	196,248	-	-	-	196,248
Subscription Assets	-	90,882	-	-	90,882
Subscription Assets - Sheriff	68,520	760,056	-	(68,520)	760,056
Infrastructure	63,996,284	-	3,229,653	-	67,225,937
Total Capital Assets, Depreciated/Amortized	124,445,263	3,604,704	5,294,577	(2,457,201)	130,887,343
Less Accumulated Depreciation/Amortization for:					
Buildings and Improvements	(22,283,426)	(783,160)	-	91,016	(22,975,570)
Intangibles	(551,756)	-	-	-	(551,756)
Machinery and Equipment	(10,465,442)	(1,245,044)	(45,696)	768,103	(10,988,079)
Machinery and Equipment - Sheriff	(5,565,122)	(934,059)	-	1,522,326	(4,976,855)
Right-to-Use Leased Equipment	(155,363)	(24,531)	-	-	(179,894)
Subscription Assets	-	(28,048)	-	-	(28,048)
Subscription Assets - Sheriff	(37,115)	(47,288)	-	68,520	(15,883)
Infrastructure	(22,231,932)	(2,299,010)	-	-	(24,530,942)
Total Accumulated Depreciation/Amortization	(61,290,156)	(5,361,140)	(45,696)	2,449,965	(64,247,027)
Total Capital Assets, Depreciated/Amortized	63,155,107	(1,756,436)	5,248,881	(7,236)	66,640,316
Governmental Activities Capital Assets	$ 72,364,778	$ 5,574,441	$ -	$ (7,236)	$ 77,931,983

The following is a summary of governmental activities depreciation expense by function:

Depreciation/Amortization Expense by Function	
Governmental Activities	
General Government	$ 309,663
Public Safety	667,089
Public Safety (Sheriff)	981,347
Physical Environment	26,337
Economic Environment	56
Transportation	2,452,463
Human Services	46,662
Culture/Recreation	845,244
Court Services	32,279
Total Depreciation Expense Governmental Activities	$ 5,361,140

The following shows the changes in capital assets for the County's business-type activities, by fund:

	Beginning Balance 10/01/2024	Additions	Transfers	Disposals	Ending Balance 9/30/2025
Landfill Fund					
Capital Assets, Not Depreciated:					
Land	$ 768,683	$ -	$ -	$ -	$ 768,683
Construction in Progress	27,117	-	-	(27,117)	-
Total Capital Assets, Not Depreciated	795,800	-	-	(27,117)	768,683
Capital Assets, Depreciated:					
Buildings and Improvements	245,520	-	-	-	245,520
Infrastructure	10,638,588	-	-	-	10,638,588
Intangibles	48,471	-	-	-	48,471
Machinery and Equipment	2,201,587	221,201	(28,393)	(260,830)	2,133,565
Right-to-Use Leased Equipment	182,525	-	-	-	182,525
Total Capital Assets, Depreciated	13,316,691	221,201	(28,393)	(260,830)	13,248,669
Less Accumulated Depreciation for:					
Buildings and Improvements	(216,479)	(9,817)	-	-	(226,296)
Infrastructure	(8,500,315)	(283,252)	-	-	(8,783,567)
Intangibles	(22,774)	(12,118)	-	-	(34,892)
Machinery and Equipment	(1,067,677)	(173,681)	28,393	259,622	(953,343)
Right-to-Use Leased Equipment	(2,571)	(30,849)	-	-	(33,420)
Total Accumulated Depreciation	(9,809,816)	(509,717)	28,393	259,622	(10,031,518)
Total Capital Assets, Depreciated	3,506,875	(288,516)	-	(1,208)	3,217,151
Landfill Fund Capital Assets	$ 4,302,675	$ (288,516)	$ -	$ (28,325)	$ 3,985,834

	Beginning Balance 10/01/2024	Additions	Transfers	Disposals	Ending Balance 9/30/2025
Water/Sewer Utility Fund					
Capital Assets, Not Depreciated:					
Land and Easements	$ 2,464,957	$ -	$ -	$ -	$ 2,464,957
Construction in Progress	938,065	2,226,513	-	-	3,164,578
Total Capital Assets, Not Depreciated	3,403,022	2,226,513	-	-	5,629,535
Capital Assets, Depreciated:					
Buildings and Improvements	646,783	-	-	-	646,783
Infrastructure	2,710,687	-	-	-	2,710,687
Intangibles	64,347	-	-	-	64,347
Machinery and Equipment	1,203,547	134,980	(17,303)	(14,691)	1,306,533
Water Distribution System	43,764,683	-	-	(70,000)	43,694,683
Total Capital Assets, Depreciated	48,390,047	134,980	(17,303)	(84,691)	48,423,033
Less Accumulated Depreciation for:					
Buildings and Improvements	(605,249)	(27,411)	-	-	(632,660)
Infrastructure	(1,243,982)	(117,126)	-	-	(1,361,108)
Intangibles	(52,454)	(2,616)	-	-	(55,070)
Machinery and Equipment	(554,626)	(150,584)	17,303	14,047	(673,860)
Water Distribution System	(22,619,866)	(1,552,536)	-	70,000	(24,102,402)
Total Accumulated Depreciation	(25,076,177)	(1,850,273)	17,303	84,047	(26,825,100)
Total Capital Assets, Depreciated	23,313,870	(1,715,293)	-	(644)	21,597,933
Water/Sewer Fund Utility Capital Assets	$ 26,716,892	$ 511,220	$ -	$ (644)	$ 27,227,468

Beginning balances for certain asset classes were reclassified between categories. These reclassifications did not affect total capital assets or total accumulated depreciation.

The following is a summary of business-type activities depreciation expense by activity:

Depreciation and Amortization Expense by Activity	
Business-Type Activities	
Landfill	$ 509,717
Water/Sewer Utility	1,850,273
Total Depreciation Expense Business-Type Activities	$ 2,359,990

The following summarizes capital assets found on the statement of net position for governmental activities and business-type activities:

	Governmental	Business-Type	Total
Land and Easements	$ 3,886,219	$ 3,233,640	$ 7,119,859
Construction in Progress	7,405,448	3,164,578	10,570,026
Capital Assets - Non-Depreciable/Amortized	$ 11,291,667	$ 6,398,218	$ 17,689,885
Buildings and Improvements	$ 34,273,514	$ 892,303	$ 35,165,817
Intangibles	551,756	112,818	664,574
Machinery and Equipment	19,809,651	3,440,098	23,249,749
Machinery and Equipment - Sheriff	7,979,299	-	7,979,299
Infrastructure	67,225,937	13,349,275	80,575,212
Right-to-Use Leased Equipment	196,248	182,525	378,773
Subscription Assets	90,882	-	90,882
Subscription Assets - Sheriff	760,056	-	760,056
Water Distribution System	-	43,694,683	43,694,683
	130,887,343	61,671,702	192,559,045
(Less Accumulated Depreciation/Amortization)	(64,247,027)	(36,856,618)	(101,103,645)
Capital Assets - Depreciated/Amortized	$ 66,640,316	$ 24,815,084	$ 91,455,400

B. Commitments

The following is a summary of major construction commitments remaining at fiscal year-end:

Project/Description	Contract Amount	Expended as of September 30, 2025	Remaining Commitment
815 N. Mills Avenue Building Remodel	$ 3,375,893	$ 2,617,893	$ 758,000

Note 6 - Long-Term Debt

A. Schedule of Changes in Long-Term Debt

The County's outstanding long-term debt includes bonds payable, notes payable, installment purchases, leases, SBITAs, compensated absences, OPEB, net pension liability, and accrued landfill closure costs. The following is a schedule of changes in the County's long-term debt for the fiscal year ended September 30, 2025:

	Balance 9/30/24	Additions	Reductions	Balance 9/30/25	Due Within One Year	Long-Term Portion
Governmental Activities						
Installment Purchases*	$ 581,788	$ -	$ (153,348)	$ 428,440	$ 159,374	$ 269,066
Subscription-Based IT Arrangements - Sheriff	-	760,056	(226,313)	533,743	118,259	415,484
Subscription-Based IT Arrangements	-	90,882	(34,087)	56,795	37,103	19,692
Leases Payable	24,817	-	(24,817)	-	-	-
Total Long-Term Debt	606,605	850,938	(438,565)	1,018,978	314,736	704,242
Other Long-Term Obligations						
Other Postemployment Benefits Liability	7,999,246	525,217	(167,472)	8,356,991	500,545	7,856,446
Compensated Absences**:						
Board	1,191,384	115,141	-	1,306,525	653,263	653,262
Clerk	40,658	22,562	-	63,220	44,254	18,966
Property Appraiser	49,702	27,793		77,495	59,038	18,457
Sheriff	1,686,735	108,442	-	1,795,177	752,891	1,042,286
Supervisor	500	-	(500)	-	-	-
Tax Collector	4,386	26,985	-	31,371	13,027	18,344
Net Pension Liability	34,971,751	-	(5,965,383)	29,006,368	-	29,006,368
Governmental Activities Long-Term Liabilities	$ 46,550,967	$ 1,677,078	$ (6,571,920)	$ 41,656,125	$ 2,337,754	$ 39,318,371

*Per GASB Statement No. 88, this debt meets the definition of a direct borrowing.

**Compensated Absences Payable beginning balance has been restated per implementation of GASB Statement No. 101, as discussed in Note 16. The change in compensated absences payable is presented as a net change.

	Balance 9/30/24	Additions	Reductions	Balance 9/30/25	Due Within One Year	Long-Term Portion
Business-Type Activities						
Bonds and Notes Payable:						
Revenue Bonds	$ 5,397,691	$ -	$ (343,187)	$ 5,054,504	$ 349,254	$ 4,705,250
Notes Payable*	1,263,343	-	(107,730)	1,155,613	110,211	1,045,402
Leases Payable	180,474	-	(25,633)	154,841	27,621	127,220
Installment Purchases*	757,290	-	(195,022)	562,268	100,676	461,592
Total Long-Term Debt	7,598,798	-	(671,572)	6,927,226	587,762	6,339,464
Other Long-Term Obligations						
Landfill Closure Costs	18,334,387	2,107,281	-	20,441,668	-	20,441,668
Other Postemployment Benefits Liability	799,236	64,876	(10,182)	853,930	30,429	823,501
Compensated Absences**	152,254	12,372	-	164,626	82,313	82,313
Net Pension Liability	1,008,715	-	(151,499)	857,216	-	857,216
Business-Type Activities Long-Term Liabilities	$ 27,893,390	$ 2,184,529	$ (833,253)	$ 29,244,666	$ 700,504	$ 28,544,162

*Per GASB Statement No. 88, this debt meets the definition of a direct borrowing.

**Compensated Absences Payable beginning balance has been restated per implementation of GASB Statement No. 101, as discussed in Note 16. The change in compensated absences payable is presented as a net change.

OPEB will be liquidated in future periods, primarily by the general fund. The net pension liability will be liquidated through employer contributions by the funds where the current employees reside.

B. Governmental Debt Payable

Debt outstanding at September 30, 2025, consists of the following for governmental activities:

	Purpose of Issue	Loan Amount	Amount Outstanding	Interest Rate
Governmental Activities				
Installment Notes: Lease to Own* (Matures 2027)	Various County Equipment	$ 631,150	$ 428,440	2.15% - 3.09%
Subscription-Based IT Arrangements (SBITAs):				
Matures 2027	Board Neogov HR System	36,042	18,929	2.70%
Matures 2027	Board Opengov Finance System	54,840	37,866	3.00%
Matures 2030	Sheriff Guardian Inmate Management System	60,920	36,462	2.93%
Matures 2030	Sheriff Motorola Communication Program	699,136	497,281	2.70%
Total Governmental Activities Long-Term Debt			$ 1,018,978	

*Per GASB Statement No. 88, this debt meets the definition of a direct borrowing.

Remedies in the Event of Default – The debt obligations all allow for the obligors to take whatever legal actions necessary to collect the amounts due in the event of default.

Bonds and notes/loans outstanding at September 30, 2025, consist of the following for business-type activities:

	Purpose of Issue	Loan Amount	Amount Outstanding	Interest Rate
Business-Type Activities				
Revenue Bonds: Water and Wastewater Refunding System Revenue Bond, Series 2021 (Matures 2038)	Refund the Outstanding U.S. Department of Agriculture Loan	$ 6,256,573	$ 5,054,504	3.52%
Notes Payable: State Revolving Fund Loans* (Matures 2035)	Wastewater System Improvements DP63904S	2,900,528	1,155,613	2.29%
Leases Payable: Equipment Lease (Matures 2030)	Wheel Loader	182,525	154,841	7.49%
Installment Notes: Caterpillar Financial* (Matures 2029)	Compactor #2	824,316	562,268	3.63%
Total Business-Type Activities - Bonds and Notes Payable			$ 6,927,226	

*Per GASB Statement No. 88, this debt meets the definition of a direct borrowing.

The Water and Wastewater System Refunding Revenue Bond, Series 2021 (the 2021 Bond) is payable solely from and secured by a senior lien on, and pledge of, the net revenue of the water and wastewater systems, and is payable through 2038. A legislative appropriation of $957,000 was awarded to the County in 2016 to offset the principal balances. The obligation was incurred to refund a prior obligation of the County. The total principal and interest remaining to be repaid on the bond is $5,676,881. Debt service for 2025 was $436,683. Pledged revenues of the water/wastewater system for 2025 were $5,141,014. In the event of default, the lender has the right to take whatever legal actions are necessary to collect the amounts due.

The State Revolving Fund (SRF) Loans – Direct Borrowings are through the Florida Department of Environmental Protection and provide for level semiannual debt service over the life of the loan. The loans are secured by a junior lien on, and pledge of, the gross revenues of the water/wastewater systems (including interest income), after payment of operation and maintenance expenses and certain other future senior debt.

The final maturity of SRF loan #DP63904S is in 2035. The total principal and interest remaining to be repaid on the loan is $1,292,447. Debt service for 2025 was $136,047. Pledged revenues of the water/wastewater system for 2025 were $5,502,920.

In the event of default, the lender, subject to superior liens on the pledged revenues, may request a court to appoint a receiver to manage the water and sewer systems, intercept the delinquent amount from any unobligated funds due to the County under any revenue or tax sharing fund established by the State of Florida, impose a penalty in the amount of 6% percent per annum on the amount due, notify financial market credit rating agencies and potential creditors, and may accelerate the repayment schedule or increase the interest rate on the unpaid principal of the loan to as much as 166.7% of the loan interest rate.

Debt Service Requirements

The following schedule shows debt service requirements to maturity for the County's revenue bonds and notes:

	Business-Type Activities			
	Revenue Bonds		Direct Borrowings	
Fiscal Year	Principal	Interest	Principal	Interest
2026	$ 349,254	$ 87,429	$ 210,887	$ 38,000
2027	355,428	81,255	217,861	33,013
2028	361,711	74,972	222,966	27,908
2029	368,105	68,578	364,874	19,880
2030	374,612	62,071	120,720	15,327
2031-2035	1,974,767	208,651	580,573	33,627
2036-2040	1,270,627	-	-	-
	$ 5,054,504	$ 582,956	$ 1,717,881	$ 167,755

C. Landfill Closure and Post-Closure Care Costs

The County has adopted a policy based on U.S. Environmental Protection Agency rules and in accordance with Florida law, to set aside funds for the closure and post-closure care costs of its current landfill. At September 30, 2025, the County had $4,508,969 in restricted cash and investments in the landfill fund for these purposes. The shortfall between the escrow balance and the statutorily required amount to be set aside for closure is $453,686.

Accounting rules require the recording of a liability for the estimated future costs (in current dollars) for all landfill closure and post-closure care costs attributable to the portion of the landfill capacity filled to-date (state laws require post-closure monitoring of closed landfills for thirty years). The County's estimate of future costs was based on their consulting engineer's report and the County's estimated remaining landfill capacity. As of September 30, 2025, the County has recognized $20,441,668, or approximately 84% of the remaining estimated closure and post-closure care totaling $24,366,196. The following table summarizes the estimated remaining closure costs and post-closure costs, and costs incurred through September 30, 2025, by zone:

Zone	Remaining Closure Costs	Remaining Post-Closure Costs	Remaining Total Costs	Percent Filled	Total Liability Relative to Costs	Closing Costs Paid To-Date	Remaining To Be Paid
1	$ -	$ 2,777,960	$ 2,777,960	100.00%	$ 2,777,960	$ -	$ 2,777,960
2	-	2,345,833	2,345,833	100.00%	2,345,833	-	2,345,833
3	-	3,210,087	3,210,087	100.00%	3,210,087	-	3,210,087
4	3,852,621	4,506,470	8,359,091	97.20%	8,125,036	(716,331)	7,408,705
5	3,043,291	4,629,934	7,673,225	61.24%	4,699,083	-	4,699,083
	$ 6,895,912	$ 17,470,284	$ 24,366,196	86.8%	$ 21,157,999	$ (716,331)	$ 20,441,668

The accrued closure and post-closure care costs are $20,441,668 at September 30, 2025, and have been accrued as a liability on the statement of net position - proprietary funds of the landfill fund.

D. Lease Payable

The County is a lessee for a Wheel Loader in the landfill fund. The lease is for a six-year non-cancellable agreement with monthly payments of $3,190 and an interest rate of 7.49%. The equipment has an estimated useful life approximating the lease term of six years. As of September 30, 2025, the value of the lease liability was $154,841. The value of the right-of-use asset as of the end of the fiscal year was $182,525 and had accumulated depreciation of $33,420.

The future principal and interest lease payments as of September 30, 2025, were as follows:

	Business-Type Activities	
Fiscal Year	Principal	Interest
2026	$ 27,621	$ 10,662
2027	29,762	8,521
2028	32,069	6,214
2029	34,555	3,727
2030	30,834	1,509
	$ 154,841	$ 30,633

E. Subscription-Based Information Technology Arrangements (SBITAs)

During the year, the County entered into subscription-based arrangements for its human resources and financial systems, as well as the Sheriff's inmate tracking, and body-worn camera and in-car video management and data storage systems. The agreement terms range from 2 to 5 years, including the non-cancellable period of the arrangement and extensions the County is reasonably certain to exercise and vary with each contract. At September 30, 2025, the County recognized total subscription assets of $807,007, net of accumulated amortization. Additionally, the County has remaining principal payments of $590,538 between these arrangements.

The future principal and interest payments as of September 30, 2025, were as follows:

	Governmental Activities	
Fiscal Year	Principal	Interest
2026	$ 155,362	$ 15,422
2027	151,271	11,390
2028	135,195	7,725
2029	138,908	4,010
2030	9,802	193
	$ 590,538	$ 38,740

F. Installment Purchases

The County has entered into installment purchase agreements to finance the acquisition of equipment. The agreements bear interest at rates ranging from 2.15% to 6.34% and mature through 2028. At September 30, 2025, the outstanding balance of installment purchase obligations was $428,440.

Debt service requirements for these obligations are as follows:

	Governmental Activities	
Fiscal Year	Principal	Interest
2026	$ 159,374	$ 18,346
2027	165,682	12,038
2028	103,384	5,434
	$ 428,440	$ 35,818

Note 7 - Restricted Net Position (Other Purposes)

Net position restricted for other purposes on the face of the statement of net position for governmental activities includes the following:

Governmental Activities	Other Purposes
Court-Related Services	$ 705,538
Debt Service	4
Street Lighting	13,497
Building Code Enforcements	1,059,366
Solid Waste Control Services	46,852
Public Assistance Programs	210,865
Total Governmental Activities	$ 2,036,122

Note 8 - Retirement System

A. General Information about the Florida Retirement System (FRS)

The FRS was created in 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 (DROP) 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 County are eligible to enroll as members of the state-administered FRS. Provisions relating to 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 two cost-sharing, multiple-employer defined benefit plans and other non-integrated 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' website (www.dms.myflorida.com).

The County's pension expense totaled $2,931,097 for the fiscal year ended September 30, 2025 (all plans). The County's deferred outflows for all plans totaled $9,137,977, and the County's deferred inflows for all plans totaled $6,154,354. The County's total net pension liability for all plans totaled $29,863,584 for the fiscal year ended September 30, 2025.

For the year ended September 30, 2025, the County's contributions to all plans totaled $5,826,358. For further information on contributions by plan for each Constitutional Officer, see the schedule below:

	Florida Retirement System	Health Insurance Subsidy	Investment Plan	Total
Board of County Commissioners	$ 2,022,356	$ 219,505	$ 366,493	$ 2,608,354
Clerk of Circuit Court	142,768	15,224	7,098	165,090
Property Appraiser	143,074	14,015	4,480	161,569
Tax Collector	108,526	12,358	24,838	145,722
Sheriff	2,226,315	179,641	254,404	2,660,360
Supervisor of Elections	65,029	3,999	16,235	85,263
	$ 4,708,068	$ 444,742	$ 673,548	$ 5,826,358

Payables to the Pension Plan. The County reported a payable of $79,398 for the outstanding amount of contributions to the Plan required for the fiscal year ended September 30, 2025.

B. FRS Pension Plan

Plan Description. The FRS Pension Plan is a cost-sharing, multiple-employer qualified defined benefit pension plan with a DROP available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. The Florida Legislature established and amends the contribution requirements and benefit terms of the FRS Pension Plan. Retirees receive a lifetime pension benefit with joint and survivor payment options. The general classes of membership applicable to the County are as follows:

- *Regular Class*—Members of the FRS Pension Plan who do not qualify for membership in the other classes.
- *Elected County Officer Class*—Members who hold specified elective offices in local government.
- *Senior Management Service Class*—Members in senior management level positions.
- *Special Risk Class*—Members who are employed as law enforcement officers and meet the criteria to qualify for this class.

Employees enrolled in the FRS Pension Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the FRS Pension 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 Pension 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. Members of the FRS Pension Plan may include up to four years of credit for military service toward creditable service.

The FRS Pension 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 Pension Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

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

Benefits Provided. Benefits under the FRS Pension 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	Percent 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 at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more 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 at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more 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%. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the County's 2024-25 fiscal year were as follows:

	Year Ended June 30, 2025, Percent of Gross Salary		Year Ended June 30, 2026, Percent of Gross Salary	
Class	Employee	Employer (1)	Employee	Employer (1)
FRS, Regular	3.00	11.57	3.00	11.97
FRS, Elected County Officers	3.00	56.62	3.00	52.51
FRS, Senior Management Service	3.00	32.46	3.00	31.18
FRS, Special Risk Regular	3.00	30.73	3.00	33.13
DROP - Applicable to Members from All of the Above Classes	0.00	19.13	0.00	20.02
FRS, Reemployment Retiree	(2)	(2)	(2)	(2)

Notes:

(1) These rates include the normal cost and unfunded actuarial liability contributions but do not include the 2.00 percent contribution for the Retiree Health Insurance Subsidy and the assessment of 0.06 percent for administration of the FRS Investment Plan and retirement and financial planning for members of both plans.

(2) Contribution rates are dependent upon retirement class in which reemployed. Employer contributions are also required for members in the FRS Investment Plan for a portion of the unfunded actuarial accrued liability.

The County's contributions (employer only) to the Plan totaled $4,708,068 for the fiscal year ended September 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2025, the County reported a liability of $23,608,972 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The County's proportionate share of the net pension liability was based on the County's 2024-25 fiscal year contributions relative to the 2024-25 fiscal year contributions of all participating members. At June 30, 2025, the County's proportion was 0.07607177424%, which was an increase of 0.0017136823% from its proportion measured as of June 30, 2024.

For the year ended September 30, 2025, the County recognized pension expense of $2,693,838 related to the Plan. At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to the FRS Plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer Contributions After Measurement Date	$ 1,241,357	$ -
Difference Between Expected and Actual Experience	2,521,687	-
Changes of Assumptions	2,741,615	-
Changes in Proportion and Difference Between County Contributions and Proportionate Share of Contributions	1,925,140	522,933
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	3,941,757
Total	$ 8,429,799	$ 4,464,690

The deferred outflows of resources related to pensions, totaling $1,241,357, resulting from County contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending	Amount
2026	$ 4,154,660
2027	(105,443)
2028	(651,544)
2029	(673,921)
Total	$ 2,723,752

For information regarding the net pension liability, deferred outflows of resources, and deferred inflows of resources by each Constitutional Officer, see the table below:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Board of County Commissioners	$ 10,145,351	$ 3,718,306	$ 1,787,880
Clerk of Circuit Court	743,358	224,027	176,462
Property Appraiser	734,048	237,002	158,163
Tax Collector	523,351	261,480	174,605
Sheriff	11,109,273	3,886,700	2,003,166
Supervisor of Elections	353,591	102,284	164,414
	$ 23,608,972	$ 8,429,799	$ 4,464,690

Actuarial Assumptions. The total pension liability in the July 1, 2024 actuarial valuation was determined using the individual entry age cost method and the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary Increases	3.50% Average, Including Inflation
Discount Rate	6.70%
Long-Term Expected Rate of Return, Net of Investment Expense	6.70%
Municipal Bond Index	N/A

Mortality rates were based on the PUB-2010 base tables, which vary by member category and sex, projected generationally with Scale MP-2021.

The actuarial assumptions used in the July 1, 2025 valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	3.2%	3.2%	1.1%
Fixed Income	29.0%	5.5%	5.4%	4.0%
Global Equity	45.0%	8.5%	6.9%	18.3%
Real Estate	12.0%	8.4%	7.1%	16.8%
Private Equity	11.0%	12.4%	8.8%	28.4%
Strategic Investments	2.0%	6.5%	6.1%	8.7%
Total	100.0%			
Assumed Inflation – Mean			2.4%	1.5%

(1) As outlined in the FRS Pension Plan's investment policy available from "Funds We Manage" on the SBA's website at www.sbafla.com.

Discount Rate. The discount rate used to measure the total pension liability was 6.7%. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate was 6.7% in the July 1, 2024 valuation as well.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.70%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.70%) or 1 percentage point higher (7.70%) than the current rate:

	1% Decrease (5.70%)	Current Discount Rate (6.70%)	1% Increase (7.70%)
County's Proportionate Share of the Net Pension Liability	$ 46,332,249	$ 23,608,972	$ 4,558,111

Pension Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

C. HIS Pension Plan

Plan Description. The HIS Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with Section 112.363, Florida Statutes. The Florida Legislature established and amends the contribution requirements and benefit terms of the HIS Program. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs.

Benefits Provided. For the fiscal year ended September 30, 2025, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. Beginning July 1, 2023, the minimum payment is $45 and the maximum payment is $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state administered retirement systems must provide proof of eligible health insurance coverage, which may include Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the HIS Plan, the contribution rate increased to 2.00% of payroll effective July 1, 2023, pursuant to Section 112.363, Florida Statutes. The County contributed 100% of its statutorily required contributions for the current and all preceding years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The County's contributions to the HIS Plan totaled $444,742 for the fiscal year ended September 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2025, the County reported a net pension liability of $6,254,612 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025. The County's proportionate share of the net pension liability (HIS) was based on the County's 2024-25 fiscal year contributions relative to the total 2024-25 fiscal year contributions of all participating members. At June 30, 2025, the County's proportionate share was 0.0487976537%, which was an increase of 0.0006990594% from its proportionate share measured as of June 30, 2024.

For the fiscal year ended September 30, 2025, the County recognized pension expense of $237,259 related to the HIS Plan. At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to the HIS Plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer Contributions After Measurement Date	$ 111,926	$ -
Difference Between Expected and Actual Experience	37,336	9,922
Changes of Assumptions	55,360	1,512,830
Changes in Proportion and Difference Between County Contributions and Proportionate Share Contributions	503,556	161,706
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	5,206
Total	$ 708,178	$ 1,689,664

The deferred outflows of resources related to pensions, totaling $111,926, resulting from County contributions to the HIS Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending	Amount
2026	$ (230,858)
2027	(276,481)
2028	(228,892)
2029	(211,538)
2030	(145,643)
Total	$ (1,093,412)

For information regarding the net pension liability, deferred outflows of resources, and deferred inflows of resources by each Constitutional Officer, see the table below:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources
Board of County Commissioners	$ 3,081,559	$ 340,790	$ 837,204
Clerk of Circuit Court	214,646	18,116	63,974
Property Appraiser	195,923	16,735	54,489
Tax Collector	178,885	15,023	58,786
Sheriff	2,528,909	315,469	652,576
Supervisor of Elections	54,690	2,045	22,635
	$ 6,254,612	$ 708,178	$ 1,689,664

Actuarial Assumptions. The total pension liability in the July 1, 2025 actuarial valuation was determined using the individual entry age cost method and the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary Increases	3.50% Average, Including Inflation
Discount Rate	5.20%
Long-Term Expected Rate of Return, Net of Investment Expense	N/A
Municipal Bond Index	5.20%

Mortality rates were based on the Generational PUB-2010 with Projection Scale MP-2021.

The actuarial assumptions used in the July 1, 2025 valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

Discount Rate. The discount rate used to measure the total pension liability was 5.20%. 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. The discount rate was 3.93% in the July 1, 2024 valuation.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 5.20%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.20%) or 1 percentage point higher (6.20%) than the current rate:

	1% Decrease (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
County's Proportionate Share of the Net Pension Liability	$ 7,053,082	$ 6,254,612	$ 5,584,950

Pension Plan Fiduciary Net Position. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

D. FRS—Defined Contribution Pension Plan

The County contributes to the FRS Investment Plan (Investment Plan), a defined contribution pension plan, for its eligible employees electing to participate in the Investment Plan. The Investment Plan is administered by the SBA and is reported in the SBA's annual financial statements and in the State of Florida's Annual Comprehensive Financial Report. Service retirement benefits are based upon the value of the member's account upon retirement.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. County employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.) as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Allocations to the investment members' accounts (employer and employee) during the 2024-25 fiscal year were as follows:

	Year Ended June 30, 2025 Percent of Gross Compensation		Year Ended June 30, 2026 Percent of Gross Compensation	
Class	Employee	Employer	Employee	Employer
FRS, Regular Class	3.00	8.30	3.00	8.30
FRS, Special Risk Class	3.00	16.00	3.00	16.00
FRS, Senior Management Service Class	3.00	9.67	3.00	9.95
FRS, Elected County Officers, Judges	3.00	15.23	3.00	15.23
FRS, Elected County Officers	0.00	13.34	0.00	13.34

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the 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. Non-vested 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. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06% of payroll and by forfeited benefits of Investment Plan members. For the fiscal year ended September 30, 2025, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the County.

After termination and applying to receive benefits, the member may roll over vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage

is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The County's contributions to the Investment Plan totaled $673,548 for the fiscal year ended September 30, 2025.

Note 9 - OPEB Plan

A. Plan Description

The DeSoto County's Retiree Health Care Plan (Plan) is a single-employer defined benefit postemployment health care plan that covers eligible retired employees of the County. The Plan, which is administered by the County, allows employees who retire and meet retirement eligibility requirements under one of the County's retirement plans to continue medical, dental, and life insurance coverage as a participant in the County's Plan. For purposes of applying Paragraph 4 under GASB Statement No. 75*, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Plan does not meet the requirements for an OPEB plan administered through a trust.

B. Benefit Provided

Retirees participating in the group insurance plans offered by the County, who retired on or before December 31, 2008 (Class A), are provided a benefit equal to 100% of the premium for the life of the retiree. The County also pays a portion of the costs for dependent coverage. Employees who retire after December 31, 2008 (Class B), and who meet the age and service requirements set forth by the Plan Provisions, are provided a benefit equal to 100% of the premium for the life of the retiree. All other individuals who retire after December 31, 2008, receive no explicit benefit and are expected to pay 100% of the active premium. For individuals who retire after December 31, 2008, Medicare is assumed to become primary upon attainment of age 65.

C. Employees Covered by Benefit Terms

At October 1, 2024, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	51
Inactive Employees Entitled to But Not Yet Receiving Benefits	0
Active Employees	336
Total	387

D. Total OPEB Liability

The County's total OPEB liability of $9,210,921 was measured as of September 30, 2025, and was determined by an actuarial valuation as of October 1, 2024.

E. Actuarial Assumption and Other Inputs

The total OPEB liability was determined by an actuarial valuation as of October 1, 2024, using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Inflation	2.50%
Salary Increase Rate	Varies by Service
Discount Rate	4.50%
Initial Trend Rate	6.75%
Ultimate Trend Rate	4.00%
Years to Ultimate	50

All mortality rates were based on the Pub-2010 mortality tables with fully generational improvement using Scale MP-2018. Rates are based on those outlined in Milliman's July 1, 2023 FRS valuation report.

Mortality - Active Lives

- For female (non-special risk) lives, the headcount-weighted PubG-2010 female below-median income employee table was used.
- For female special risk lives, the headcount-weighted PubS-2010 female employee table, set forward one year, was used.
- For male (non-special risk) lives, the headcount-weighted PubG-2010 male below-median income employee table, set back one year, was used.
- For male special risk lives, the headcount-weighted PubS-2010 male below-median income employee table, set forward one year was used.

Mortality - Inactive Healthy Lives

- For female (non-special risk) lives, the headcount-weighted PubG-2010 female below-median income healthy retiree table was used.
- For female special risk lives, the headcount-weighted PubS-2010 female healthy retiree table, set forward one year, was used.
- For male (non-special risk) lives, the headcount-weighted PubS-2010 male below-median income healthy retiree table, set back one year, was used.
- For male special risk lives, the headcount-weighted PubS-2010 male below-median income healthy retiree table, set forward one year, was used.

F. Discount Rate

Given the County's decision not to fund the program, all future benefit payments were discounted using a high-quality municipal bond rate of 4.50%. The high-quality municipal bond rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices nearest the measurement date. The S&P Municipal 20 Year High Grade Rate Index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years. Eligible bonds must be rated at least AA by Standard and Poor's Ratings Services, Aa2 by Moody's, or AA by Fitch. If there are multiple ratings, the lowest rating is used.

G. Changes in the Total OPEB Liability

The following table shows the change in the County's OPEB Plan liability:

Balance at September 30, 2024	$	8,798,482
Changes for the Year:		
Service Cost		243,427
Interest on the Total OPEB Liability		346,665
Difference Between Expected and Actual Experience		(240,506)
Changes in Assumptions or Other Inputs		593,826
Benefit Payments		(530,973)
Net Changes		412,439
Balance at September 30, 2025	$	9,210,921

Changes in assumptions reflect a change in the discount rate from 4.06% for the reporting period ended September 30, 2024, to 4.50% for the reporting period ended September 30, 2025.

H. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following table presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.50%) or 1 percentage point higher (5.50%) than the current rate:

	1.00% Decrease 3.50%	Current Discount Rate 4.50%	1.00% Increase 5.50%
Total OPEB Liability	$ 10,234,576	$ 9,210,921	$ 8,340,990

I. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

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

	1.00% Decrease (3.00% - 5.75%)	Healthcare Cost Trend Rates (4.00% - 6.75%)	1.00% Increase (5.00% - 7.75%)
Total OPEB Liability	$ 8,179,296	$ 9,210,921	$ 10,447,419

J. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended September 30, 2025, the County recognized OPEB expense of $267,320. At September 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ -	$ 655,327
Changes of Assumptions or Other Inputs	1,391,770	2,457,225
Total	$ 1,391,770	$ 3,112,552

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ending September 30,	Amortization
2026	$ (523,042)
2027	(877,858)
2028	(490,280)
2029	(65,569)
2030	147,637
Thereafter	88,330
Total	$ (1,720,782)

Note 10 - Risk Management

The County is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of a non-profit risk sharing pool with membership limited to Florida governmental entities. The pool charges its members premiums based upon claim history. The pool provides coverage for most insurable risks, including covering the County to the statutory limit for each workers' compensation claim, up to $2,000,000 for each general liability claim, and at replacement cost for each property damage claim. As of September 30, 2025, settled claims have not exceeded the pool coverage in any of the past three years.

Note 11 - Fund Balance and Net Position Deficits

The following funds had deficit fund balances or net positions as of September 30, 2025:

Fund Name	Deficit Amounts
Major Funds	
Major Governmental Funds:	
Hurricane Fund	$ 5,013,044
Major Enterprise Funds:	
Landfill Fund	4,557,971
Non-Major Funds	
Special Revenue Funds:	
Kings Crossing Lighting	7,928
Golden Melody Lighting	8,342
Lake Suzy Lighting	980
Spring Lakes Lighting	1,635
Sunny Breeze Lighting	2,546
CDBG Housing Rehab	3,267
Sheriff Inmate Welfare	14,651
Sheriff Voluntary Extra Duty	805
Capital Projects:	
CDBG Projects	669,933

The deficit in the hurricane fund will be eliminated with future grant receipts. The deficit in the landfill fund will be eliminated with future rate increases. The deficits in the other special revenue funds will be eliminated with future special assessment receipts. The deficit in the capital projects – CDBG projects fund will be eliminated with future transfers from the general fund.

Note 12 - Related-Party – Peace River Manasota Water Supply Authority

A. Water Supplier

The Peace River Manasota Regional Water Supply Authority (the Authority) was established in 1991 when it purchased the Peace River Plant located in DeSoto County. The Authority has four voting members: DeSoto County, Charlotte County, Sarasota County, and Manatee County.

On October 5, 2005, the Authority renegotiated new water supply contracts and established the Peace River Manasota Regional Water Supply Authority Master Water Supply Contract with all four counties – DeSoto County, Charlotte County, Sarasota County, and Manatee County, and with the City of North Port. The term of these contracts is 35 years, with an option to renew for an additional 35 years. A provision in each contract requires that customers of the Authority must identify and commit to water demands for a seven-year period.

The contracts require all customers to pay for all committed water through the Authority's annual budget process, which reflects the budgetary needs of the Authority every year. The contract does also have a provision for customers who exceed their allocation; a conservation rate will be charged to all customers exceeding their allocation, and a corresponding credit is given to the customers who do not use their full allocation. The conservation rate is adopted annually by a rate resolution. During 2025, the County's water purchases from the Authority were $729,257 for base charges and $306,769 for variable water use charges. The agreement also anticipates an expansion of the current water supply system to accommodate its customers' anticipated increased needs.

Additional amounts paid to the Authority in 2025 included an annual membership fee of $70,570 and special assessment fee of $13,563. Because the Authority's facility is located in the County, the County received $796,000 in payments in lieu of property taxes in the general fund.

B. Water Contractual Rights

In 2007, the County acquired the contractual rights to a maximum flow capacity of 3.1 million gallons per day from a newly constructed potable water transmission pipeline owned by the Authority. The term of the contract extends for as long as the County continues to receive water from the Authority. The cost of the contractual rights was $800,000, approximating the allocable cost of the pipeline, to be amortized over twenty years, beginning in 2007. Amortization expense was $40,000 for 2025, and the contractual rights were fully amortized as of September 30, 2025.

Note 13 - Related-Party – Steven Hickox

District 5 Commissioner to the County, Steven Hickox, has an ownership interest in "Copy Life", a company from which the County procures copying services. For the fiscal year ended September 30, 2025, the County incurred expenses totaling $18,414 for these services. The County has determined that these transactions do not materially affect the financial position or operations of the County.

Note 14 - Fire and Emergency Medical Services (EMS) Merger

On May 15, 2006, the County entered into a 30-year Inter-Local Agreement with the City of Arcadia (the City) for the merger of Fire and EMS. With an effective date of June 1, 2006, the City Fire Department merged with the DeSoto County Fire Department to become one all-inclusive department within the County. All City fire personnel (14 employees) were transferred and employed by the County. The City and County retirement programs were unchanged by the merger. The transferred employees had the option to remain members of the City retirement program or join the County retirement program.

The City transferred ownership of all fire suppression and emergency medical assets to the County, including a deed, with the associated debt, to real property located on Highway 17 for the construction of a fire suppression and EMS station. The City agreed to allow the County to use the City's existing fire stations 1 and 2 for working stations without additional compensation for up to ten years from the effective date, or until the County determines that fire stations 1 and 2 are no longer needed. The County is responsible for all maintenance costs for the buildings while in use. To-date, the County has opted to use only station 1.

Finally, under terms of the Inter-Local Agreement, the City agreed to make monthly payments to the County for fire suppression and emergency medical services. As of September 30, 2025, all required payments under the agreements had been made.

During 2007, the City initiated a special assessment for fire services within the City limits and added the City to the County-wide MSTU millage for EMS. No payments were made to the County in fiscal year 2025.

Note 15 - Other Commitments and Contingencies

A. Litigation

The County is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. Claims covered by the risk management program are reviewed and losses are accrued as required in the judgment of management. In the opinion of management, based on the advice of legal counsel, the ultimate disposition of lawsuits and claims will not have a material adverse effect on the financial position of the County.

The DeSoto County Sheriff's Office claims are covered by the Florida Sheriff's Risk Management Fund (FSRMF). The FSRMF believes that the potential liability under these claims is more than adequately covered by the risk management fund.

B. Grants

Amounts received or receivable from the grantor agencies are subject to audit and adjustment by grantor agencies. If expenditures are disallowed as a result of these audits, the claims for reimbursement to the grantor agency would become a liability of the County. In the opinion of management, except for potential adjustments from matters in the preceding paragraph, any such adjustments would not be significant.

Note 16 - Accounting Changes and Error Corrections

Governmental Funds – Correction of an Error

Previously, the County was recognizing interest earnings on advance funding received from the State of Florida Division of Emergency Management (FDEM) as restricted for hurricane-related projects. During the fiscal year, the County received clarification from FDEM that the interest received on these funds was not required to be restricted for hurricane-related projects or remitted to FDEM. Instead, the County is able to utilize these funds without restriction.

The below adjustments were made to transfer these earnings from the Hurricane Fund to the General Fund as of October 1, 2024:

	General Fund	Hurricane Fund
Fund Balance (Deficit), Beginning of Year, as Previously Reported	$ 24,009,740	$ (5,133,558)
Error Correction	112,082	(112,082)
Fund Balance (Deficit), End of Year, as Restated	$ 24,121,822	$ (5,245,640)

Governmental and Business-Type Activities – Implementation of GASB Statement No. 101

As of October 1, 2024, the County implemented GASB Statement No. 101, *Compensated Absences*. This Statement establishes a unified recognition and measurement model for compensated absences and amends certain disclosure requirements. Under this guidance, a liability is recognized for compensated absences when the leave is attributed to services already rendered, it accumulates, and is more likely than not to be used for time off or otherwise paid in cash or settled through non-cash means.

The implementation of GASB Statement No. 101 resulted in a change in the measurement of the County's compensated absences liability as of October 1, 2024. As a result, beginning net position for both governmental activities and business-type activities has been restated to reflect the cumulative effect of this change in accounting principle.

The following summarizes the effect of the restatement on net position:

			Enterprise Funds	
	Governmental Activities	Business-Type Activities	Landfill Fund	Water/Sewer Utility Fund
Beginning Net Position (Deficit), as Previously Reported	$ 69,376,605	$ 36,573,325	$ (3,958,852)	$ 40,532,177
Change in Accounting Principle	(1,425,365)	(82,503)	(21,760)	(60,743)
Beginning Net Position (Deficit), as Restated	$ 67,951,240	$ 36,490,822	$ (3,980,612)	$ 40,471,434

REQUIRED SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - COUNTY-WIDE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 31,724,482	$ 32,914,111	$ 31,966,280	$ (947,831)
Permits and Fees	1,975,200	1,975,200	1,947,237	(27,963)
Intergovernmental Revenues	8,178,905	9,506,032	8,621,895	(884,137)
Charges for Services	4,902,689	4,967,253	4,768,189	(199,064)
Fines and Forfeitures	154,150	154,150	164,623	10,473
Miscellaneous Revenues	1,048,037	1,136,805	1,184,656	47,851
Less: 4% Reduction	(1,006,348)	-	-	-
Total Revenues	46,977,115	50,653,551	48,652,880	(2,000,671)
Expenditures				
Current:				
General Government	16,119,556	16,382,128	13,944,295	2,437,833
Public Safety	19,804,112	21,443,793	19,876,896	1,566,897
Physical Environment	585,610	765,610	420,973	344,637
Economic Environment	31,695	34,225	25,540	8,685
Human Services	2,175,733	2,179,938	1,878,555	301,383
Culture and Recreation	2,456,707	2,429,962	1,968,918	461,044
Court-Related	1,013,530	1,013,530	1,507,246	(493,716)
Debt Service:				
Principal Retirement	24,818	24,818	285,217	(260,399)
Interest and Fiscal Charges	946	946	2,217	(1,271)
(Total Expenditures)	(42,212,707)	(44,274,950)	(39,909,857)	4,365,093
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,764,408	6,378,601	8,743,023	2,364,422
Other Financing Sources (Uses)				
Transfers In	997,215	1,984,279	1,211,016	(773,263)
Transfers (Out)	(8,718,812)	(9,626,860)	(9,055,161)	571,699
Distribution of Excess Commissions	(123,480)	(104,459)	(325,014)	(220,555)
SBITA Proceeds	-	-	850,938	850,938
Insurance Proceeds	-	52,188	14,369	(37,819)
Total Other Financing Sources (Uses)	(7,845,077)	(7,694,852)	(7,303,852)	391,000
Net Change in Fund Balances	$ (3,080,669)	$ (1,316,251)	$ 1,439,171	$ 2,755,422

DESOTO COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
COUNTY TRANSPORTATION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 1,439,327	$ 1,439,327	$ 1,483,119	$ 43,792
Permits and Fees	49,400	49,400	50,317	917
Intergovernmental Revenues	6,563,609	8,408,661	3,020,674	(5,387,987)
Charges for Services	58,000	58,000	52,909	(5,091)
Miscellaneous Revenues	30,000	55,000	30,513	(24,487)
Total Revenues	8,140,336	10,010,388	4,637,532	(5,372,856)
Expenditures				
Current:				
Transportation	11,994,737	14,517,286	8,176,542	6,340,744
Debt Service:				
Principal Retirement	153,349	153,349	153,348	1
Interest and Fiscal Charges	24,373	24,373	24,372	1
(Total Expenditures)	(12,172,459)	(14,695,008)	(8,354,262)	6,340,746
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,032,123)	(4,684,620)	(3,716,730)	967,890
Other Financing Sources (Uses)				
Transfers In	2,472,962	2,472,962	2,472,962	-
Insurance Proceeds	-	904	904	-
Total Other Financing Sources (Uses)	2,472,962	2,473,866	2,473,866	-
Net Change in Fund Balances	$ (1,559,161)	$ (2,210,754)	$ (1,242,864)	$ 967,890

DESOTO COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FIRE AND EMS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Special Assessments	$ 3,152,778	$ 3,152,778	$ 3,071,828	$ (80,950)
Permits and Fees	14,000	14,000	12,974	(1,026)
Intergovernmental Revenues	95,921	105,105	51,421	(53,684)
Charges for Services	1,346,000	1,346,000	1,354,865	8,865
Miscellaneous Revenues	52,900	52,900	51,629	(1,271)
Less: 4% Reduction	(84,499)	(84,499)	-	84,499
Total Revenues	4,577,100	4,586,284	4,542,717	(43,567)
Expenditures				
Current:				
General Government	94,584	94,584	61,065	33,519
Public Safety	9,373,973	9,594,763	8,824,960	769,803
(Total Expenditures)	(9,468,557)	(9,689,347)	(8,886,025)	803,322
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,891,457)	(5,103,063)	(4,343,308)	759,755
Other Financing Sources (Uses)				
Transfers In	3,698,950	3,698,950	3,677,557	(21,393)
Total Other Financing Sources (Uses)	3,698,950	3,698,950	3,677,557	(21,393)
Net Change in Fund Balance	$ (1,192,507)	$ (1,404,113)	$ (665,751)	$ 738,362

DESOTO COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
HURRICANE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental Revenues	$ 13,942,394	$ 19,642,181	$ 4,868,340	$ (14,773,841)
Miscellaneous Revenues	-	59,350	-	(59,350)
Total Revenues	13,942,394	19,701,531	4,868,340	(14,833,191)
Expenditures				
Current:				
Public Safety	3,442,718	4,695,403	2,019,855	2,675,548
Physical Environment	-	3,358,136	2,714,844	643,292
Transportation	312,095	509,902	20,849	489,053
(Total Expenditures)	(3,754,813)	(8,563,441)	(4,755,548)	3,807,893
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,187,581	11,138,090	112,792	(11,025,298)
Other Financing Sources (Uses)				
Transfers In	62,419	101,980	101,980	-
Insurance Proceeds	-	17,824	17,824	-
Total Other Financing Sources (Uses)	62,419	119,804	119,804	-
Net Change in Fund Balance	$ 10,250,000	$ 11,257,894	$ 232,596	$ (11,025,298)

DESOTO COUNTY, FLORIDA
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OTHER POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS
SEPTEMBER 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service Cost	$ 243,427	$ 192,960	$ 196,535	$ 309,225	$ 406,909	$ 318,150	$ 231,144	$ 275,269
Interest	346,665	388,811	421,593	304,553	319,628	450,300	459,010	403,256
Differences Between Expected and Actual Experience	(240,506)	-	(620,635)	-	(315,815)	-	540,661	-
Changes of Assumptions or Other Inputs	593,826	724,304	(871,801)	(2,972,984)	(2,397,207)	2,483,671	1,449,759	(760,615)
Benefit Payments	(530,973)	(589,876)	(604,789)	(602,828)	(666,242)	(666,208)	(593,228)	(432,554)
Net Change in Total OPEB Liability	412,439	716,199	(1,479,097)	(2,962,034)	(2,652,727)	2,585,913	2,087,346	(514,644)
Total OPEB Liability - Beginning	8,798,482	8,082,283	9,561,380	12,523,414	15,176,141	12,590,228	10,502,882	11,017,526
Total OPEB Liability - Ending	$ 9,210,921	$ 8,798,482	$ 8,082,283	$ 9,561,380	$ 12,523,414	$ 15,176,141	$ 12,590,228	$ 10,502,882
Covered-Employee Payroll	$ 22,274,847	$ 20,768,628	$ 17,621,271	$ 16,475,637	$ 15,306,498	$ 15,763,626	$ 15,201,683	$ 13,287,982
Total OPEB Liability as a Percentage of Covered-Employee Payroll	41.35%	42.36%	45.87%	58.03%	81.82%	96.27%	82.82%	79.04%

Notes to the Schedule:

Note 1: The amounts presented for each fiscal year were determined as of September 30. The County implemented GASB Statement No. 75 for the fiscal year ended September 30, 2018. As a result, this schedule will present 10 years as information becomes available.

Note 2: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

DESOTO COUNTY, FLORIDA
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2025

Note 1 - Change of Assumptions

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

- **2025**: 4.50%
- **2024**: 4.06%
- **2023**: 4.87%
- **2022**: 4.77%
- **2021**: 2.43%
- **2020**: 2.14%
- **2019**: 3.58%
- **2018**: 4.18%

DESOTO COUNTY, FLORIDA
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PENSION PLANS
LAST 10 FISCAL YEARS

FLORIDA RETIREMENT SYSTEM PENSION PLAN

Year Ended June 30,	County's Proportion of the FRS Net Pension Plan	County's Proportion Share of the FRS Net Pension Plan Liability	County's Covered Payroll (FYE June 30)	County's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll	FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.072780821%	$ 18,377,214	$ 13,755,262	133.60%	84.88%
2017	0.068892068%	20,377,811	13,792,933	147.74%	83.89%
2018	0.068222159%	20,548,868	13,702,518	149.96%	84.26%
2019	0.073663617%	25,368,724	14,671,101	172.92%	82.61%
2020	0.072702936%	31,510,524	15,336,406	205.46%	78.85%
2021	0.065540197%	4,950,817	15,306,023	32.35%	96.40%
2022	0.066715252%	24,823,435	16,475,637	150.67%	82.89%
2023	0.071493831%	28,488,029	18,964,768	150.22%	82.38%
2024	0.074358092%	28,765,207	20,384,782	141.11%	83.70%
2025	0.076071774%	23,608,972	21,836,049	108.12%	87.26%

HEALTH INSURANCE SUBSIDY PENSION PLAN

Year Ended June 30,	County's Proportion of the HIS Net Pension Plan	County's Proportion Share of the HIS Net Pension Plan Liability	County's Covered Payroll (FYE June 30)	County's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.044548858%	$ 5,191,985	$ 13,755,262	37.75%	0.97%
2017	0.042596933%	4,554,661	13,792,933	33.02%	1.64%
2018	0.042844910%	4,534,709	13,702,518	33.09%	2.15%
2019	0.045273084%	5,065,605	14,671,101	34.53%	2.63%
2020	0.043756153%	5,342,555	15,336,406	34.84%	3.00%
2021	0.043196287%	5,298,674	15,306,023	34.62%	3.56%
2022	0.045136412%	4,780,667	16,475,637	29.02%	4.81%
2023	0.047695201%	7,574,634	18,964,768	39.94%	4.12%
2024	0.048098594%	7,215,259	20,384,782	35.40%	4.80%
2025	0.048797654%	6,254,612	21,836,049	28.64%	6.36%

DESOTO COUNTY, FLORIDA
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PENSION PLANS
LAST 10 FISCAL YEARS

FLORIDA RETIREMENT SYSTEM PENSION PLAN

Year Ended September 30,	Contractually Required Contribution	FRS Contribution in Relation to the Contractually Required Contributions	FRS Contribution Deficiency (Excess)	County's Covered Payroll (FYE September 30)	FRS Contributions as a Percentage of Covered Payroll
2016	$ 1,872,281	$ (1,872,281)	$ -	$ 14,062,496	13.31%
2017	1,739,517	(1,739,517)	-	13,585,897	12.80%
2018	2,042,211	(2,042,211)	-	14,070,350	14.51%
2019	2,325,496	(2,325,496)	-	14,757,482	15.76%
2020	2,432,476	(2,432,476)	-	15,232,007	15.97%
2021	2,595,076	(2,595,076)	-	15,616,439	16.62%
2022	2,883,167	(2,883,167)	-	16,513,808	17.46%
2023	3,637,795	(3,637,795)	-	19,435,114	18.72%
2024	3,837,138	(3,837,138)	-	20,768,268	18.48%
2025	4,708,068	(4,708,068)	-	22,274,847	21.14%

HEALTH INSURANCE SUBSIDY PENSION PLAN

Year Ended September 30,	Contractually Required Contribution	HIS Contribution in Relation to the Contractually Required Contribution	HIS Contribution Deficiency (Excess)	County's Covered Payroll (FYE September 30)	HIS Contributions as a Percentage of Covered Payroll
2016	$ 233,588	$ (233,588)	$ -	$ 14,062,496	1.66%
2017	221,018	(221,018)	-	13,585,897	1.63%
2018	237,438	(237,438)	-	14,070,350	1.69%
2019	252,718	(252,718)	-	14,757,482	1.71%
2020	251,984	(251,984)	-	15,232,007	1.65%
2021	259,199	(259,199)	-	15,616,439	1.66%
2022	273,686	(273,686)	-	16,513,808	1.66%
2023	338,056	(338,056)	-	19,435,114	1.74%
2024	415,110	(415,110)	-	20,768,268	2.00%
2025	444,742	(444,742)	-	22,274,847	2.00%

DESOTO COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2025

Note 1 - Changes in Benefits and Assumptions – Florida Retirement System (FRS) and Health Insurance Subsidy (HIS) Pension Plans – 2025

Changes in benefit terms from the year ended June 30, 2024 to June 30, 2025:

- **FRS**: No significant changes.
- **HIS**: No significant changes.

Changes in assumptions from the year ended June 30, 2024 to June 30, 2025:

- **FRS**: No significant changes.
- **HIS**: The municipal rate and the discount rate used to determine total pension liability increased from 3.93% to 5.20%.

Note 2 - Changes in Benefits and Assumptions – FRS and HIS Pension Plans – 2024

Changes in benefit terms from the year ended June 30, 2023 to June 30, 2024:

- **FRS**: No significant changes.
- **HIS**: No significant changes.

Changes in assumptions from the year ended June 30, 2023 to June 30, 2024:

- **FRS**: The expected average salary increase rate increased from 3.25% to 3.50%.
- **HIS**: The municipal rate and the discount rate used to determine total pension liability increased from 3.65% to 3.93%. The expected average salary increase rate increased from 3.25% to 3.50%.

SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
COMBINING BALANCE SHEET
GENERAL FUND BY CATEGORY
SEPTEMBER 30, 2025

	Board of County Commissioners	Clerk of the Courts	Property Appraiser
Assets			
Cash and Cash Equivalents	$ 23,014,579	$ 445,036	$ 128,305
Accounts Receivable, Net	579,769	-	-
Lease Receivable	430,401	-	-
Due from Other Funds	1,702,292	-	-
Due from Other Governments	1,255,872	71,707	-
Due from Individuals and Businesses	-	-	-
Prepaids	51,863	-	-
Deposits	80,000	-	-
Advances to Other Funds	8,389	-	-
Total Assets	27,123,165	516,743	128,305
Liabilities			
Vouchers Payable	935,897	65	60
Accrued Liabilities	123,136	647	-
Due to Other Funds	-	107,492	126,823
Due to Other Governments	4,404	367,604	1,422
Deposits	15,994	-	-
Unearned Revenue	70,541	-	-
Total Liabilities	1,149,972	475,808	128,305
Deferred Inflows			
Unavailable Revenues	20,000	40,935	-
Lease Related	403,239	-	-
Total Deferred Inflows	423,239	40,935	-
Fund Balances			
Non-Spendable:			
Prepaids	51,863	-	-
Advances	8,389	-	-
Assigned for Budget Carryforward	441,267	-	-
Unassigned	25,048,435	-	-
Total Fund Balances	25,549,954	-	-
Total Liabilities, Deferred Inflows, and Fund Balances	$ 27,123,165	$ 516,743	$ 128,305

Sheriff	Supervisor of Elections	Tax Collector	Eliminating Entries	Total General Fund
$ 1,461,676	$ 26,340	$ 471,448	$ -	$ 25,547,384
-	-	-	-	579,769
-	-	-	-	430,401
-	-	-	(965,662)	736,630
9,000	-	17,200	-	1,353,779
71,341	-	-	-	71,341
-	11,039	-	-	62,902
-	-	-	-	80,000
-	-	-	-	8,389
1,542,017	37,379	488,648	(965,662)	28,870,595
434,206	5,019	-	-	1,375,247
606,096	-	-	-	729,879
413,249	21,321	339,898	(965,662)	43,121
-	-	9,935	-	383,365
-	-	-	-	15,994
88,466	-	121,615	-	280,622
1,542,017	26,340	471,448	(965,662)	2,828,228
-	-	17,200	-	78,135
-	-	-	-	403,239
-	-	17,200	-	481,374
-	11,039	-	-	62,902
-	-	-	-	8,389
-	-	-	-	441,267
-	-		-	25,048,435
-	11,039	-	-	25,560,993
$ 1,542,017	$ 37,379	$ 488,648	$ (965,662)	$ 28,870,595

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Board of County Commissioners	Clerk of the Courts
Revenues		
Taxes	$ 31,966,280	$ -
Permits and Fees	1,947,237	-
Intergovernmental Revenues	7,586,172	387,475
Charges for Services	522,980	1,225,999
Fines and Forfeitures	12,942	-
Miscellaneous Revenues	986,596	28,117
Total Revenues	43,022,207	1,641,591
Expenditures		
Current:		
General Government	10,320,823	404,101
Public Safety	783,275	-
Physical Environment	420,973	-
Economic Environment	25,540	-
Human Services	1,878,555	-
Culture and Recreation	1,968,918	-
Court-Related	-	974,293
Debt Service:		
Principal Retirement	58,904	-
Interest and Fiscal Charges	2,217	-
(Total Expenditures)	(15,459,205)	(1,378,394)
Excess (Deficiency) of Revenues Over (Under) Expenditures	27,563,002	263,197
Other Financing Sources (Uses)		
Transfers In	2,176,678	169,309
Transfers (Out)	(28,403,306)	(107,492)
Distribution of Excess Commissions	-	(325,014)
SBITA Proceeds	90,882	-
Insurance Proceeds	14,369	-
Total Other Financing Sources (Uses)	(26,121,377)	(263,197)
Net Change in Fund Balances	1,441,625	-
Fund Balances, Beginning of Year	23,996,247	-
Adjustment to Fund Balances (Deficits), Beginning of Year, Correction of Error	112,082	-
Fund Balances (Deficits), Beginning of Year, As Restated	24,108,329	-
Fund Balances, End of Year	$ 25,549,954	$ -

Property Appraiser	Sheriff	Supervisor of Elections	Tax Collector	Eliminating Entries	Total General Fund
$ -	$ -	$ -	$ -	$ -	$ 31,966,280
-	-	-	-	-	1,947,237
-	637,088	11,160	-	-	8,621,895
1,642,365	67,762	5,858	1,303,225	-	4,768,189
-	-	-	151,681	-	164,623
5,653	162,645	8	1,637	-	1,184,656
1,648,018	867,495	17,026	1,456,543	-	48,652,880
1,521,195	-	581,531	1,116,645	-	13,944,295
-	19,093,621	-	-	-	19,876,896
-	-	-	-	-	420,973
-	-	-	-	-	25,540
-	-	-	-	-	1,878,555
-	-	-	-	-	1,968,918
-	532,953	-	-	-	1,507,246
-	226,313	-	-	-	285,217
-	-	-	-	-	2,217
(1,521,195)	(19,852,887)	(581,531)	(1,116,645)	-	(39,909,857)
126,823	(18,985,392)	(564,505)	339,898	-	8,743,023
-	18,638,585	583,372	-	(20,356,928)	1,211,016
(126,823)	(413,249)	(21,321)	(339,898)	20,356,928	(9,055,161)
-	-	-	-	-	(325,014)
-	760,056	-	-	-	850,938
-	-	-	-	-	14,369
(126,823)	18,985,392	562,051	(339,898)	-	(7,303,852)
-	-	(2,454)	-	-	1,439,171
-	-	13,493	-	-	24,009,740
-	-	-	-	-	112,082
-	-	13,493	-	-	24,121,822
$ -	$ -	$ 11,039	$ -	$ -	$ 25,560,993

DESOTO COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue					
	LIHEAP	Opioid Program	Kings Crossing Lighting	Peace River Lighting	Ogden Acres Lighting	Golden Melody Lighting
Assets						
Cash and Cash Equivalents	$ -	$ 201,262	$ -	$ 4,138	$ 1,123	$ -
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-
Due from Other Funds	-	-	180	8	14	47
Due from Other Governments	21,644	-	-	-	-	-
Due from Individuals and Businesses	-	-	-	-	-	-
Prepaids	-	-	-	-	-	-
Total Assets	21,644	201,262	180	4,146	1,137	47
Liabilities						
Vouchers Payable	3,332	-	-	-	-	-
Accrued Liabilities	-	-	-	-	-	-
Due to Other Funds	8,709	-	8,108	-	-	-
Deposits	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-	8,389
Total Liabilities	12,041	-	8,108	-	-	8,389
Deferred Inflows						
Unavailable Revenues	-	-	-	-	-	-
Fund Balances (Deficits)						
Non-Spendable:						
Prepaids	-	-	-	-	-	-
Restricted for:						
Economic Development	-	-	-	-	-	-
Public Assistance Programs	9,603	201,262	-	-	-	-
Streetlighting	-	-	-	4,146	1,137	-
Public Safety	-	-	-	-	-	-
Court-Related Services	-	-	-	-	-	-
Solid Waste Control Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Building Code Enforcements	-	-	-	-	-	-
Assigned for:	-	-	-	-	-	-
Construction Projects	-	-	-	-	-	-
Unassigned (Deficit)	-	-	(7,928)	-	-	(8,342)
Total Fund Balances (Deficits)	9,603	201,262	(7,928)	4,146	1,137	(8,342)
Total Liabilities, Deferred Inflows, and Fund Balances (Deficits)	$ 21,644	$ 201,262	$ 180	$ 4,146	$ 1,137	$ 47

Special Revenue						
Harlem Heights Lighting	Lake Suzy Lighting	Spring Lakes Lighting	Sunny Breeze Lighting	E-911 Services	Emergency Management	Tourist Development Tax
$ 8,194	$ -	$ -	$ -	$ 273,917	$ 4,407	$ 366,214
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
20	65	13	27	-	-	-
-	-	-	-	82,319	40,149	18,651
-	-	-	-	-	-	-
-	-	-	-	20,193	-	-
8,214	65	13	27	376,429	44,556	384,865
-	-	-	-	3,363	10,581	1,948
-	-	-	-	-	5,801	798
-	1,045	1,648	2,573	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,045	1,648	2,573	3,363	16,382	2,746
-	-	-	-	46,688	13,698	-
-	-	-	-	20,193	-	-
-	-	-	-	-	-	382,119
-	-	-	-	-	-	-
8,214	-	-	-	-	-	-
-	-	-	-	306,185	14,476	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(980)	(1,635)	(2,546)	-	-	-
8,214	(980)	(1,635)	(2,546)	326,378	14,476	382,119
$ 8,214	$ 65	$ 13	$ 27	$ 376,429	$ 44,556	$ 384,865

DESOTO COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue					
	CDBG Housing Rehab	Mosquito Control	Curbside Solid Waste Collection	Building	SHIP	Indigent Health Trust
Assets						
Cash and Cash Equivalents	$ -	$ -	$ 32,500	$ 1,097,598	$ 2,497,348	$ -
Restricted Cash and Cash Equivalents	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	10,000	-
Special Assessments Receivable	-	-	64	-	-	-
Notes Receivable	-	-	-	-	1,375,000	-
Due from Other Funds	-	-	16,299	-	-	-
Due from Other Governments	-	-	-	-	-	465,195
Due from Individuals and Businesses	-	-	-	-	-	-
Prepaids	-	-	-	106,780	-	-
Total Assets	-	-	48,863	1,204,378	3,882,348	465,195
Liabilities						
Vouchers Payable	142	-	581	17,423	8,816	465,195
Accrued Liabilities	-	-	-	13,574	-	-
Due to Other Funds	3,125	-	-	-	41,489	-
Deposits	-	-	1,430	7,235	-	-
Unearned Revenue	-	-	-	-	660,883	-
Advances from Other Funds	-	-	-	-	-	-
Total Liabilities	3,267	-	2,011	38,232	711,188	465,195
Deferred Inflows						
Unavailable Revenues	-	-	-	-	-	-
Fund Balances (Deficits)						
Non-Spendable:						
Prepaids	-	-	-	106,780	-	-
Restricted for:						
Economic Development	-	-	-	-	3,171,160	-
Public Assistance Programs	-	-	-	-	-	-
Streetlighting	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Court-Related Services	-	-	-	-	-	-
Solid Waste Control Services	-	-	46,852	-	-	-
Debt Service	-	-	-	-	-	-
Building Code Enforcements	-	-	-	1,059,366	-	-
Assigned for:						
Construction Projects	-	-	-	-	-	-
Unassigned (Deficit)	(3,267)	-	-	-	-	-
Total Fund Balances (Deficits)	(3,267)	-	46,852	1,166,146	3,171,160	-
Total Liabilities, Deferred Inflows, and Fund Balances (Deficits)	$ -	$ -	$ 48,863	$ 1,204,378	$ 3,882,348	$ 465,195

Special Revenue						
Court Fees	Law Enforcement Trust	Sheriff Inmate Welfare	Sheriff Voluntary Extra Duty	Sheriff Education	Sheriff Victim Advocate	Clerk of Courts Records Modernization
$ -	$ 103,564	$ 423,786	$ -	$ 11,460	$ 1,190	$ 96,161
736,640	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
32,194	3,454	-	-	-	-	-
-	-	23,159	-	711	-	-
-	-	-	-	-	-	-
768,834	107,018	446,945	-	12,171	1,190	96,161
153,424	-	13,942	-	-	-	4,841
1,192	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
154,616	-	13,942	-	-	-	4,841
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	107,018	447,654	805	12,171	1,190	-
614,218	-	-	-	-	-	91,320
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
			-	-	-	-
-	-	-	-	-	-	-
-	-	(14,651)	(805)	-	-	-
614,218	107,018	433,003	-	12,171	1,190	91,320
$ 768,834	$ 107,018	$ 446,945	$ -	$ 12,171	$ 1,190	$ 96,161

DESOTO COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Debt Service	Capital Projects			
	Debt Service Fund	Construction Projects	Special Projects	CDBG Projects	Total Non-Major Governmental Funds
Assets					
Cash and Cash Equivalents	$ 4	$ 418,844	$ 1,437,461	$ -	$ 6,979,171
Restricted Cash and Cash Equivalents	-	-	-	-	736,640
Accounts Receivable	-	-	-	-	10,000
Special Assessments Receivable	-	-	-	-	64
Notes Receivable	-	-	-	-	1,375,000
Due from Other Funds	-	-	-	-	16,673
Due from Other Governments	-	-	370,419	634,361	1,668,386
Due from Individuals and Businesses	-	-	-	-	23,870
Prepaids	-	-	-	-	126,973
Total Assets	4	418,844	1,807,880	634,361	10,936,777
Liabilities					
Vouchers Payable	-	308,263	17,655	-	1,009,506
Accrued Liabilities	-	-	-	-	21,365
Due to Other Funds	-	-	-	669,933	736,630
Deposits	-	-	-	-	8,665
Unearned Revenue	-	-	625,000	-	1,285,883
Advances from Other Funds	-	-	-	-	8,389
Total Liabilities	-	308,263	642,655	669,933	3,070,438
Deferred Inflows					
Unavailable Revenues	-	-	222,923	634,361	917,670
Fund Balances (Deficits)					
Non-Spendable:					
Prepaids	-	-	-	-	126,973
Restricted for:					
Economic Development	-	-	-	-	3,553,279
Public Assistance Programs	-	-	-	-	210,865
Streetlighting	-	-	-	-	13,497
Public Safety	-	-	-	-	889,499
Court-Related Services	-	-	-	-	705,538
Solid Waste Control Services	-	-	-	-	46,852
Debt Service	4	-	-	-	4
Building Code Enforcements	-	-	-	-	1,059,366
Assigned for:	-	-	-	-	
Construction Projects	-	110,581	942,302	-	1,052,883
Unassigned (Deficit)	-	-	-	(669,933)	(710,087)
Total Fund Balances (Deficits)	4	110,581	942,302	(669,933)	6,948,669
Total Liabilities, Deferred Inflows, and Fund Balances (Deficits)	$ 4	$ 418,844	$ 1,807,880	$ 634,361	$ 10,936,777

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue					
	LIHEAP	Opioid Program	Kings Crossing Lighting	Peace River Lighting	Ogden Acres Lighting	Golden Melody Lighting
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Special Assessments	-	-	25,366	1,828	2,015	6,972
Licenses and Permits	-	-	-	-	-	-
Intergovernmental Revenues	234,308	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous Revenues	-	162,928	55	79	-	-
Total Revenues	234,308	162,928	25,421	1,907	2,015	6,972
Expenditures						
Current:						
General Government	-	-	508	37	61	133
Public Safety	-	-	-	-	-	-
Physical Environment	-	5,110	28,074	1,546	62	8,216
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	1,920	-
Human Services	174,480	33,928	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Court-Related	-	-	-	-	-	-
(Total Expenditures)	(174,480)	(39,038)	(28,582)	(1,583)	(2,043)	(8,349)
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,828	123,890	(3,161)	324	(28)	(1,377)
Other Financing Sources (Uses)						
Transfers In	-	77,372	180	8	14	47
Transfers (Out)	(49,545)	-	-	-	-	-
Total Other Financing Sources (Uses)	(49,545)	77,372	180	8	14	47
Net Change in Fund Balances	10,283	201,262	(2,981)	332	(14)	(1,330)
Fund Balances (Deficits), Beginning of Year	(680)	-	(4,947)	3,814	1,151	(7,012)
Fund Balances (Deficits), End of Year	$ 9,603	$ 201,262	$ (7,928)	$ 4,146	$ 1,137	$ (8,342)

Special Revenue						
Harlem Heights Lighting	Lake Suzy Lighting	Spring Lakes Lighting	Sunny Breeze Lighting	E-911 Services	Emergency Management	Tourist Development Tax
$ -	$ -	$ -	$ -	$ -	$ -	$ 178,741
3,012	9,191	3,855	1,178	-	-	-
-	-	-	-	-	-	-
-	-	-	-	168,552	169,164	-
-	-	-	-	49,502	-	-
-	-	-	-	-	-	-
109	43	-	-	3,875	4	4,517
3,121	9,234	3,855	1,178	221,929	169,168	183,258
56	184	77	36	-	-	-
-	-	-	-	180,442	359,114	2,762
2,538	9,685	4,229	1,904	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	95,913
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(2,594)	(9,869)	(4,306)	(1,940)	(180,442)	(359,114)	(98,675)
527	(635)	(451)	(762)	41,487	(189,946)	84,583
20	65	13	27	-	205,974	-
-	-	-	-	(57,459)	-	-
20	65	13	27	(57,459)	205,974	-
547	(570)	(438)	(735)	(15,972)	16,028	84,583
7,667	(410)	(1,197)	(1,811)	342,350	(1,552)	297,536
$ 8,214	$ (980)	$ (1,635)	$ (2,546)	$ 326,378	$ 14,476	$ 382,119

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue					
	CDBG Housing Rehab	Mosquito Control	Curbside Solid Waste Collection	Building Fund	SHIP	Indigent Health Trust
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ 2,672,829
Special Assessments	-	-	-	-	-	-
Licenses and Permits	-	-	-	609,788	-	-
Intergovernmental Revenues	-	67,481	-	-	39,117	-
Charges for Services	-	-	2,317,301	1,455	-	-
Fines and Forfeitures	-	-	-	-	-	-
Miscellaneous Revenues	-	-	6,562	23,401	361,480	-
Total Revenues	-	67,481	2,323,863	634,644	400,597	2,672,829
Expenditures						
Current:						
General Government	-	-	46,065	-	-	-
Public Safety	-	-	-	731,910	110	-
Physical Environment	-	-	2,411,348	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	635	-	-	2,474	892,928	-
Human Services	-	84,351	-	-	-	2,672,829
Culture and Recreation	-	-	-	-	-	-
Court-Related	-	-	-	-	-	-
(Total Expenditures)	(635)	(84,351)	(2,457,413)	(734,384)	(893,038)	(2,672,829)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(635)	(16,870)	(133,550)	(99,740)	(492,441)	-
Other Financing Sources (Uses)						
Transfers In	-	16,870	179,330	-	-	-
Transfers (Out)	(2,632)	-	-	-	(115,838)	-
Total Other Financing Sources (Uses)	(2,632)	16,870	179,330	-	(115,838)	-
Net Change in Fund Balances	(3,267)	-	45,780	(99,740)	(608,279)	-
Fund Balances (Deficits), Beginning of Year	-	-	1,072	1,265,886	3,779,439	-
Fund Balances (Deficits), End of Year	$ (3,267)	$ -	$ 46,852	$ 1,166,146	$ 3,171,160	$ -

Special Revenue						
Court Fees	Law Enforcement Trust	Sheriff Inmate Welfare	Sheriff Voluntary Extra Duty	Sheriff Education	Sheriff Victim Advocate	Clerk of Courts Records Modernization
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,206	-	-	-	-	-
251,547	-	193,165	-	4,764	-	1,304,749
81,645	46,901	-		-	-	-
-	1,117	4,131	-	4	1	18
333,192	50,224	197,296	-	4,768	1	1,304,767
40,785	-	-	-	-	-	83,212
78,083	-	211,947	805	9,901	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
600,003	-	-	-	-	-	1,241,352
(718,871)	-	(211,947)	(805)	(9,901)	-	(1,324,564)
(385,679)	50,224	(14,651)	(805)	(5,133)	1	(19,797)
506,536	-	-	-	-	-	-
(259,988)	(10,317)	-	-	-	-	-
246,548	(10,317)	-	-	-	-	-
(139,131)	39,907	(14,651)	(805)	(5,133)	1	(19,797)
753,349	67,111	447,654	805	17,304	1,189	111,117
$ 614,218	$ 107,018	$ 433,003	$ -	$ 12,171	$ 1,190	$ 91,320

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Debt Service	Capital Projects			
	Debt Service Fund	Construction Projects	Special Projects	CDBG Projects	Total Non-Major Governmental Funds
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ 2,851,570
Special Assessments	-	-	-	-	53,417
Licenses and Permits	-	-	-	-	609,788
Intergovernmental Revenues	-	1,009,777	850,419	-	2,541,024
Charges for Services	-	-	-	-	4,122,483
Fines and Forfeitures	-	-	-	-	128,546
Miscellaneous Revenues	-	(5,524)	(2,017)	-	560,783
Total Revenues	-	1,004,253	848,402	-	10,867,611
Expenditures					
Current:					
General Government	-	39,546	-	-	210,700
Public Safety	-	3,549,035	436	-	5,124,545
Physical Environment	-	-	-	-	2,472,712
Transportation	-	-	21,000	-	21,000
Economic Environment	-	-	81,956	-	1,075,826
Human Services	-	-	-	-	2,965,588
Culture and Recreation	-	32,149	852,831	168,780	1,053,760
Court-Related	-	-	-	-	1,841,355
(Total Expenditures)	-	(3,620,730)	(956,223)	(168,780)	(14,765,486)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,616,477)	(107,821)	(168,780)	(3,897,875)
Other Financing Sources (Uses)					
Transfers In	-	625,000	1,186,365	-	2,797,821
Transfers (Out)	-	(300,000)	(407,758)	-	(1,203,537)
Total Other Financing Sources (Uses)	-	325,000	778,607	-	1,594,284
Net Change in Fund Balances	-	(2,291,477)	670,786	(168,780)	(2,303,591)
Fund Balances (Deficits), Beginning of Year	4	2,402,058	271,516	(501,153)	9,252,260
Fund Balances (Deficits), End of Year	$ 4	$ 110,581	$ 942,302	$ (669,933)	$ 6,948,669

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2025

	Board of County Commissioners	Sheriff			
	Emergency Support Fund	Cash Bond Fund	Individual Depositors Fund	Other Suspense Fund	Inmate Trust Fund
Assets					
Cash and Cash Equivalents	$ -	$ 3,013	$ 7,858	$ 4,830	$ 44,865
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	4,050	3,120	4,187	-
Total Assets	-	7,063	10,978	9,017	44,865
Liabilities					
Due to Other Governments	-	-	-	-	-
Due to Individuals and Businesses	-	4,051	3,225	5,063	36,000
Due to Others	-	3,000	3,000	3,000	-
Deposits	-	-	-	-	-
Total Liabilities	-	7,051	6,225	8,063	36,000
Net Position					
Restricted for Individuals, Businesses, and Other Governments	-	12	4,753	954	8,865
Total Net Position	$ -	$ 12	$ 4,753	$ 954	$ 8,865

Clerk of the Courts					Tax Collector	
Registry of Court Funds	Special Trust Fund	Fine and Forfeiture Fund	Documentary Stamp and Intangible Tax Fund	Child Support Fund	Tax Collector Fund	Totals
$ 760,697	$ 624,209	$ -	$ -	$ 2,505	$ 685,215	$ 2,133,192
-	-	-	-	-	23,591	23,591
-	-	-	-	-	-	11,357
760,697	624,209	-	-	2,505	708,806	2,168,140
-	-	-	-	-	703,721	703,721
-	-	-	-	2,505	-	50,844
-	-	-	-	-	-	9,000
-	-	-	-	-	5,085	5,085
-	-	-	-	2,505	708,806	768,650
760,697	624,209	-	-	-	-	1,399,490
$ 760,697	$ 624,209	$ -	$ -	$ -	$ -	$ 1,399,490

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Board of County Commissioners	Sheriff			
	Emergency Support Fund	Cash Bond Fund	Individual Depositors Fund	Other Suspense Fund	Inmate Trust Fund
Additions					
Fees/Fines Collected for Other Governments	$ -	$ -	$ -	$ -	$ -
Deposits and Other Trust Activities	-	-	-	-	-
Property Taxes and Fees Collected for Local Governments	-	-	-	-	-
Tax Certificate Redemptions and Fees Collected for Businesses and Individuals	-	-	-	-	-
Cash Bond Collected	-	167,445	-	-	-
Fines, Forfeitures, and Fees Collected	-	-	42,282	-	-
Evidence Monies Collected	-	-	-	81,889	-
Collections from Inmates	-	-	-	-	519,713
Interest Income	-	-	2	1	13
Total Additions	-	167,445	42,284	81,890	519,726
Deductions					
Fees/Fines Disbursed to Other Governments	-	-	-	-	-
Deposits and Other Trust Activities Disbursed	2,303	-	-	-	-
Property Taxes and Fees Disbursed to Local Governments	-	-	-	-	-
Tax Certificate Redemptions and Fees Disbursed to Businesses and Individuals	-	-	-	-	-
Cash Bonds Disbursed	-	167,445	-	-	-
Fines, Forfeitures, and Fees Disbursed	-	-	42,192	-	-
Evidence Monies Disbursed	-	-	-	81,478	-
Inmate Funds Disbursed	-	-	-	-	519,749
Total Deductions	2,303	167,445	42,192	81,478	519,749
Changes in Fiduciary Net Position	(2,303)	-	92	412	(23)
Beginning Net Position	2,303	12	4,661	542	8,888
Ending Net Position	$ -	$ 12	$ 4,753	$ 954	$ 8,865

Clerk of the Courts					Tax Collector		
Registry of Court Funds	Special Trust Fund	Fine and Forfeiture Fund	Documentary Stamp and Intangible Tax Fund	Child Support Fund	Tax Collector Fund	Eliminating Entries	Totals
$ -	$ 450,702	$ 1,473,766	$ 3,358,634	$ -	$ -	$ -	$ 5,283,102
1,928,470	285,231	-	-	291,754	-	-	2,505,455
-	-	-	-	-	50,632,097	(29,760,883)	20,871,214
-	-	-	-	-	7,969,393	(17,355)	7,952,038
-	-	-	-	-	-	-	167,445
-	-	-	-	-	-	-	42,282
-	-	-	-	-	-	-	81,889
-	-	-	-	-	-	-	519,713
-	-	-	-	-	-	-	16
1,928,470	735,933	1,473,766	3,358,634	291,754	58,601,490	(29,778,238)	37,423,154
-	493,690	1,473,766	3,358,634	-	-	-	5,326,090
1,664,461	320,168	-	-	291,754	-	-	2,278,686
-	-	-	-	-	50,632,097	(29,760,883)	20,871,214
-	-	-	-	-	7,969,393	(17,355)	7,952,038
-	-	-	-	-	-	-	167,445
-	-	-	-	-	-	-	42,192
-	-	-	-	-	-	-	81,478
-	-	-	-	-	-	-	519,749
1,664,461	813,858	1,473,766	3,358,634	291,754	58,601,490	(29,778,238)	37,238,892
264,009	(77,925)	-	-	-	-	-	184,262
496,688	702,134	-	-	-	-	-	1,215,228
$ 760,697	$ 624,209	$ -	$ -	$ -	$ -	$ -	$ 1,399,490

COMPLIANCE SECTION

DESOTO COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Grantor/Pass-Through Agency/Program or Cluster	AL/CSFA Number	Contract/ Grant Number	Grant Expenditures
Expenditures of Federal Awards			
U.S. Department of Agriculture			
Emergency Watershed Protection Program - EWP-5078	10.923	EWP5078	$ 2,055,479
Total U.S. Department of Agriculture			2,055,479
U.S. Department of Housing and Urban Development			
Passed Through Florida Department of Commerce:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii:			
Community Development Block Grants - CR769 Bridge	14.228	MT040	122,192
Community Development Block Grants - King & Baker	14.228	MT041	46,588
COVID-19 Community Development Block Grants - CARES Act Tiny Town	14.228	22CV-SO2	101,438
Total U.S. Department of Housing and Urban Development			270,218
U.S. Department of Justice			
Passed Through Florida Department of Law Enforcement:			
Bulletproof Vest Partnership Program	16.607	Unknown	2,206
Total U.S. Department of Justice			2,206
U.S. Department of Transportation, Federal Highway Administration			
Passed Through Florida Department of Transportation:			
Highway Planning and Construction	20.205	FPN 444207-1-38-01	62,143
Highway Planning and Construction	20.205	FPN 438103-1-38/58-01	77,643
Highway Planning and Construction	20.205	FPN 444206-1-38-01	60,077
Highway Planning and Construction	20.205	FPN 438105-1-38/58-01	152,586
Highway Planning and Construction	20.205	FPN 44324-1-38-01	109,802
Total U.S. Department of Transportation, Federal Highway Administration			462,251
U.S. Election Assistance Commission			
Passed Through Florida Department of State:			
HAVA Election Security Grants	90.404	24.e.an.000.013	11,160
Total U.S. Election Assistance Commission			11,160
U.S. Department of Health and Human Services			
Passed Through Florida Department of Revenue:			
Child Support Services - Reimbursement	93.563	COC14	194,500
Passed Through Florida Department of Commerce:			
Low-Income Home Energy Assistance	93.568	E2001-39716, 40028, 40238	224,025
Total U.S. Department of Health and Human Services			418,525
U.S. Department of Homeland Security,			
Federal Emergency Management Agency (FEMA)			
Passed Through Florida Division of Emergency Management:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z4764	76,495
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Z2862 and Z4737	1,977,581
			2,054,076
Emergency Management Performance Grants	97.042	G0247/G0450	50,604
Total U.S. Department of Homeland Security, FEMA			2,104,680
Total Expenditures of Federal Awards			$ 5,324,519

DESOTO COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Grantor/Pass-Through Agency/Program or Cluster	AL/CSFA Number	Contract/ Grant Number	Grant Expenditures
Expenditures of State Financial Assistance			
Florida Executive Office of the Governor			
Emergency Management Programs	31.063	A0247	$ 26,452
Emergency Management Programs	31.063	A0379	94,583
Total Florida Executive Office of the Governor			121,035
Florida Department of Environmental Protection			
Small County Consolidated Grants	37.012	SC405	93,750
Statewide Water Quality Restoration Projects - Peace River Basin Treatment	37.039	LPR0021	139,495
Total Florida Department of Environmental Protection			233,245
Florida Housing Finance Corporation			
State Housing Initiatives Partnership Program (SHIP)	40.901	Unknown	544,635
State Housing Initiatives Partnership Program (SHIP) - HHRP	40.901	Unknown	464,241
Total Florida Housing Finance Corporation			1,008,876
Florida Department of Agriculture and Consumer Services			
Mosquito Control	42.003	30633	67,479
Total Florida Department of Agriculture and Consumer Services			67,479
Florida Department of State, Division of Library and Information Services			
State Aid to Libraries	45.030	24-ST-13	71,206
Total Florida Department of State, Division of Library and Information Services			71,206
Florida Department of Transportation			
Small County Outreach Program (SCOP) - SW Welles	55.009	446390 1 54 01 G2611	492,813
Small County Outreach Program (SCOP) - SW Liverpool Road	55.009	448741 1 54 01 G3672	71,274
Small County Outreach Program (SCOP) - SE Hargrave	55.009	453435 1 54 01 G2U97	48,245
			612,332
Small County Road Assistance Program (SCRAP) - CR 661	55.016	448742 1 54 01 G3B46	189,667
Small County Road Assistance Program (SCRAP) - NE Cubitis AVE	55.016	453403 1 54 01 G2U52	62,060
			251,727
Total Florida Department of Transportation			864,059
Florida Department of Law Enforcement			
Law Enforcement Salary Assistance For Fiscally Constrained Counties	71.067	ME005	391,496
Law Enforcement Salary Assistance For Fiscally Constrained Counties	71.067	LG005	174,738
Total Florida Department of Law Enforcement			566,234
Florida Department of Management Services			
E911 State Grant Program	72.002	S24-23-08-10	11,147
Prepaid Next Generation 911 (NG911) State Grant Program	72.003	S26-26-24-07-02	46,688
Total Florida Department of Management Services			57,835
Florida Fish and Wildlife Commission			
Florida Boating Improvement Program	77.006	23099	527,942
Florida Boating Improvement Program	77.006	24072	45,189
Total Florida Fish and Wildlife Commission			573,131
Total Expenditures of State Financial Assistance			$ 3,563,100

DESOTO COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Note 1 - General

The accounting policies and presentation of the accompanying schedule of expenditures of federal awards and state financial assistance of DeSoto County, Florida (the County) have been designed to conform with generally accepted accounting principles applicable to governmental units, including the reporting and compliance requirements of the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (federal awards); and Chapter 10.550, *Rules of the Auditor General* of the State of Florida.

The County reporting entity is defined in Note 1 to the County's financial statements for the year ended September 30, 2025. All federal awards and state financial assistance received directly from federal or state agencies, as well as federal awards and state financial assistance passed through other governmental agencies, are included in the schedule.

Note 2 - Basis of Accounting

The accompanying schedule of expenditures of federal awards and state financial assistance is presented using the same basis of accounting as the fund in which the grant is recorded, generally the accrual or modified accrual basis, as described in Note 1C to the County's financial statements.

Note 3 - Contingencies

Grant monies received and disbursed by the County are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to the disallowance of expenditures. Based upon prior experience, the County does not believe that such disallowances, if any, would have a material effect on the financial position of the County.

Note 4 - Expenditures and Program Income

The amounts shown as current year expenditures on the accompanying schedule represent only the grant portion of the program/project costs. The total expenditures of the program/project may be more than shown. Program income generated by and expended on a federal or state award during the period of performance is included on this schedule if the program income is added to the award amount or if specifically directed by the awarding agency and/or required by program guidance. Program income that reduces the total allowable expenditures (deduction method) is not included.

Note 5 - Indirect Costs

DeSoto County Board of County Commissioners did not elect to use the 15% de minimis cost rate in 2025 as covered in 2 CFR 200.414.

Note 6 - Disaster Public Assistance

Disaster funding received from the FEMA Public Assistance Program (AL 97.036) is based on Project Worksheets (PWs) that outline the eligible expenses and the scope of the project. Expenditures recorded on this schedule are contingent on when funds are obligated and approved, and the County has incurred eligible expenditures. The schedule includes $1,067,168 of eligible expenditures that were incurred in prior years.

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

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of DeSoto County, Florida (the County), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 26, 2026.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance 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 non-compliance 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

June 26, 2026
Sarasota, Florida

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

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

Report on Compliance for Each Major Federal Program/State Project

Opinion on Each Major Federal Program/State Project
We have audited DeSoto County, Florida's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement*, and the requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2025. The County's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County 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 federal programs and state projects for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program/State Project
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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General* (Chapter 10.550). Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

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

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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, non-compliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material non-compliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

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

control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Purvis Gray

June 26, 2026
Sarasota, Florida

DESOTO COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Part A - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued	Unmodified
Internal Control Over Financial Reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Non-compliance material to financial statements noted?	No

Federal Awards and State Financial Assistance Projects

Internal Control Over Major Programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Type of Auditor's Report Issued on Compliance for Major Programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with CFR 200.516(a) or Chapter 10.557 for local government entities?	No

Identification of Major Programs/Projects:

Federal Program or Cluster

U.S. Department of Housing and Urban Development	
Community Development Block Grants	AL No. 14.228
U.S. Department of Homeland Security	
Disaster Grants – Public Assistance	AL No. 97.036

DESOTO COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

State Financial Assistance Projects

Florida Housing Finance Corporation	
State Housing Initiatives Partnership Program	CSFA No. 40.901
Florida Department of Transportation	
Small County Road Assistance Program	CSFA No. 55.016
Florida Fish and Wildlife Commission	
Florida Boating Improvement Program	CSFA No. 77.006
Dollar threshold used to distinguish between Type A and Type B programs - Federal Programs:	$1,000,000
Dollar threshold used to distinguish between Type A and Type B programs - State Programs:	$750,000
Auditee qualified as low-risk auditee pursuant to the Uniform Guidance?	No

PART B - FINDINGS - FINANCIAL STATEMENT AUDIT

- No matters are reported.

PART C - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

- No matters are reported.

PART D - FINDINGS AND QUESTIONED COSTS - MAJOR STATE FINANCIAL ASSISTANCE PROJECTS

- No matters are reported.

PART E - OTHER ISSUES

Management has provided their summary schedule of prior audit findings on page 107 in response to the prior year findings required to be reported under the *Federal* and *Florida Single Audit Acts*.

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE
WITH FLORIDA STATUTES, SECTION 218.415 – INVESTMENTS OF PUBLIC FUNDS

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

We have examined DeSoto County, Florida's (the County) compliance with Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2025, as required by Section 10.566(10)(a), *Rules of the Auditor General*. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, 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 County's compliance with specified requirements.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the County complied, in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, DeSoto County Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

June 26, 2026
Sarasota, Florida

PURVIS GRAY

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 365.172(10) AND SECTION 365.173(2)(d), FLORIDA STATUTES

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

We have examined DeSoto County, Florida's (the County) compliance with Section 365.172(10), Florida Statutes, *Authorized Expenditures of E911 Fee,* and Section 365.173(2)(d), Florida Statutes, *Distribution and Use of (E911) Funds*, during the fiscal year ended September 30, 2025. Management is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, 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 County's compliance with specified requirements.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the County complied, in all material respects, with the requirements of Section 365.172(10), Florida Statutes, *Authorized Expenditures of E911 Fee,* and Section 365.173(2)(d), Florida Statutes, *Distribution and Use of (E911) Funds*, during the fiscal year ended September 30, 2025.

This report 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, DeSoto County Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

June 26, 2026
Sarasota, Florida

MANAGEMENT LETTER

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

Report on the Financial Statements
We have audited the financial statements of DeSoto County, Florida (the County) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 26, 2026.

Auditor's Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*; Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on an examination conducted in accordance with American Institute of Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated June 26, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The County has disclosed this information in Note 1 of the financial statements and there were no component units.

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

MANAGEMENT LETTER

Financial Condition and Management
Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the County met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the County. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and 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 other than those reported on the schedule of findings and questioned costs.

Property Assessed Clean Energy (PACE) Programs
As required by Section 10.554(1)(i)6.A, *Rules of the Auditor General*, a PACE program, authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the County's geographical boundaries during the fiscal year under audit.

Additional Matters
Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance 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 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 Honorable Members of the DeSoto County Board of County Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

June 26, 2026
Sarasota, Florida

DeSoto County

Board of County Commissioners
Administrative Services Department
201 East Oak Street, Suite 205
Arcadia, Florida 34266
(863) 993-4587
(863) 993-4643 fax
www.desotobocc.com

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FEDERAL PROGRAMS AND STATE PROJECTS
For the Fiscal Year Ended September 30, 2025

PRIOR AUDIT FINDINGS – FINANCIAL STATEMENT AUDIT

Finding Number	Prior Audit Finding
2024-01	Timeliness of Financial Close and Reporting (Significant Deficiency) **Condition** – At commencement of final fieldwork, we noted that there were several large areas still requiring completion and adjustment. Management noted that these areas were still in process and adjustments were to be provided. The County subsequently provided adjustments to these areas. This resulted in significant updates to the original trial balance, a delay in the completion of final fieldwork, and a delay in the issuance of the financial statements. **Auditor's Recommendation**: We recommend management reviews policies and procedures in relation to the closing process in order to improve the timeliness of financial close and reporting. **Current Status**: The finding was corrected in fiscal year 2025.

PRIOR AUDIT FINDINGS – FINANCIAL STATEMENT AUDIT

Finding Number	Prior Audit Finding
2024-02	Inventory Management (Significant Deficiency) **Condition** – During the audit, we performed an inventory observation that identified differences between recorded and actual inventory balances in both the Water and Sewer and County Transportation Fund. Additionally, for the Water and Sewer Fund, deviations of inventory cost from County policy were identified along with the identification of a previously unreported inventory location. **Auditor's Recommendation**: We recommend management review policies and procedures in relation to inventory to ensure that inventory counts are performed timely on a periodic basis and inventory is valued in accordance with established policies and procedures. **Current Status**: The finding was corrected in fiscal year 2025.

AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared, **Peter Danao**, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of **DeSoto County,** a county of the State of Florida;

2. **DeSoto County** adopted Ordinances 2020-4 and 2020-5 on March 24, 2020, repealing the county and school board impact fees respectively;

3. For ten years prior to adoption of Ordinances 2020-4 and 2020-5, **DeSoto County** waived county and school board impact fees annually; .and

3. By waiving and repealing the county and school board impact fee ordinances, **DeSoto County** complied with and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

Peter Danao
Peter Danao

STATE OF FLORIDA
COUNTY OF DESOTO

SWORN TO AND SUBSCRIBED before me this 19 day of June, 2026.

NOTARY PUBLIC
Print Name Lesyani Martinez

Personally known ✓ or produced identification _____

Type of identification produced: N/A

My Commission Expires:
5/14/2027

LESYANI MARTINEZ
MY COMMISSION # HH 360565
EXPIRES: May 14, 2027

2025

DeSoto County, Florida
Clerk of the Circuit and County Courts

Financial Statements and Independent Auditor's Report

September 30, 2025

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

CLERK OF THE CIRCUIT AND COUNTY COURTS
DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2025

TABLE OF CONTENTS

Independent Auditor's Report 1-3

Financial Statements
Balance Sheet - Governmental Funds 4
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds 5
Statement of Fiduciary Net Position 6
Statement of Changes in Fiduciary Net Position 7
Notes to Financial Statements 8-14

Required Supplementary Information
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund 15
Note to Required Supplementary Information 16

Supplementary Information
Combining Statement of Fiduciary Net Position 17
Combining Statement of Changes in Fiduciary Net Position 18

Other Reports
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 19-20
Independent Accountant's Report on Compliance with Florida Statutes, Section 218.415 - Investments of Public Funds 21
Independent Accountant's Report on Compliance with Florida Statutes, Sections 28.35 and 28.36 - Certain Court-Related Functions 22
Independent Accountant's Report on Compliance with Florida Statutes, Section 61.181 - Alimony and Child Support Payments 23
Management Letter 24-25
Management's Response to Findings 26

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

Honorable Nadia Daughtrey
Clerk of the Circuit and County Courts
DeSoto County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the DeSoto County, Florida Clerk of the Circuit and County Courts (the Clerk), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Clerk's financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Clerk as of September 30, 2025, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position, only for that portion of each major fund and the aggregate remaining fund information of DeSoto County, Florida that is attributable to the Clerk. They do not purport to, and do not, present fairly the financial position of DeSoto County, Florida as of September 30, 2025, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Honorable Nadia Daughtrey
Clerk of the Circuit and County Courts
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for a reasonable period of time.

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

Honorable Nadia Daughtrey
Clerk of the Circuit and County Courts
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, as listed in the table of contents, be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's financial statements. The accompanying combining statements of fiduciary net position and changes in fiduciary net position are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining statements of fiduciary net position and changes in fiduciary net position are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2025, on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance.

Purvis Gray

November 14, 2025
Sarasota, Florida

FINANCIAL STATEMENTS

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds		
	General Fund	Public Records Trust Fund	Total Governmental Funds
Assets			
Cash	$ 445,036	$ 96,161	$ 541,197
Due from Other Governments	71,707	-	71,707
Total Assets	516,743	96,161	612,904
Liabilities, Deferred Inflows, and Fund Balances			
Liabilities			
Accounts Payable	65	4,841	4,906
Accrued Payroll and Payroll Taxes	647	-	647
Due to Board of County Commissioners	107,492	-	107,492
Due to Other Governments	367,604	-	367,604
Total Liabilities	475,808	4,841	480,649
Deferred Inflows			
Unavailable Revenues	40,935	-	40,935
Total Deferred Inflows	40,935	-	40,935
Fund Balances			
Restricted for:			
Records Modernization	-	91,320	91,320
Total Fund Balances	-	91,320	91,320
Total Liabilities, Deferred Inflows, and Fund Balances	$ 516,743	$ 96,161	$ 612,904

See accompanying notes.

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Major Funds		
	General Fund	Public Records Trust Fund	Total Governmental Funds
Revenues			
Intergovernmental Revenues	$ 387,475	$ -	$ 387,475
Charges for Services	1,225,999	1,304,749	2,530,748
Interest	28,117	18	28,135
Total Revenues	1,641,591	1,304,767	2,946,358
Expenditures			
Current:			
General Government:			
Personnel Services	356,688	-	356,688
Operating Expenditures	47,413	83,212	130,625
Court-Related Services:			
Personnel Services	853,910	-	853,910
Operating Expenditures	120,383	1,241,352	1,361,735
(Total Expenditures)	(1,378,394)	(1,324,564)	(2,702,958)
Excess (Deficiency) of Revenues Over (Under) Expenditures	263,197	(19,797)	243,400
Other Financing Sources (Uses)			
Reversion to the State of Florida	(325,014)	-	(325,014)
Transfers in from DeSoto County Board of County Commissioners	169,309	-	169,309
Transfers (out) to DeSoto County Board of County Commissioners	(107,492)	-	(107,492)
Total Other Financing Sources (Uses)	(263,197)	-	(263,197)
Net Change in Fund Balances	-	(19,797)	(19,797)
Fund Balance, Beginning of Year	-	111,117	111,117
Fund Balance, End of Year	$ -	$ 91,320	$ 91,320

See accompanying notes.

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2025

	Total Custodial Funds
Assets	
Cash	$ 1,387,411
Total Assets	1,387,411
Liabilities and Net Position	
Liabilities	
Due to Individuals and Businesses	2,505
Total Liabilities	2,505
Net Position	
Restricted for Individuals and Businesses	1,384,906
Total Net Position	1,384,906
Total Liabilities and Net Position	$ 1,387,411

See accompanying notes.

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
SEPTEMBER 30, 2025

	Total Custodial Funds
Additions	
Fees/Fines Collected for Other Governments	$ 5,283,102
Deposits and Other Trust Activities	2,505,455
Total Additions	7,788,557
Deductions	
Fees/Fines Disbursed to Other Governments	5,326,090
Deposits and Other Trust Activities Disbursed	2,276,383
(Total Deductions)	(7,602,473)
Change in Net Position	186,084
Net Position, Beginning of Year	1,198,822
Net Position, End of Year	$ 1,384,906

See accompanying notes.

Note 1 - Summary of Significant Accounting Policies

The following is a summary of the significant accounting principles and policies used in the preparation of the financial statements.

Reporting Entity
DeSoto County, Florida (the County) is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (the Board) and an appointed County Administrator. The County Administrator is responsible for the administration of all departments of which the Board has the authority to control pursuant to the general laws of Florida.

The DeSoto County, Florida Clerk of the Circuit and County Courts (the Clerk) is an elected constitutional officer of the County as provided by the Constitution of the State of Florida. The Clerk is responsible for the administration and operation of the Clerk's office, including the Circuit and County court systems.

Certain costs of the court systems (communications services; existing radio systems; existing multiagency criminal justice information systems; and the cost of construction or lease, maintenance, utilities, and security of facilities for the trial courts, public defenders' offices, and state attorneys' offices) are required by Article V, *Florida Constitution*, to be funded by the Board. Such costs are not included herein.

For financial statement reporting purposes, the Clerk is deemed to be a part of the primary government of the County and, therefore, is included as such in the County's annual financial report.

Basis of Presentation
The accompanying financial statements include all the funds and accounts of the Clerk's office but are not a complete presentation of the County as a whole. Except for this matter, they are otherwise in conformity with accounting principles generally accepted in the United States of America (GAAP). The accompanying financial statements were prepared for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General - Local Governmental Entity Audits.*

The financial transactions of the Clerk are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. These funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

GAAP sets forth minimum criteria (percentage of assets, liabilities, revenues, and expenditures of each fund category) for the determination of major funds. Major funds are reported separately in the financial statements of the Clerk.

The Clerk reports the following major governmental funds:

- **Governmental Funds**
  - **General Fund**—is a governmental fund used to account for all revenues and expenditures applicable to the general operations of the Clerk that are not accounted for in another fund.

- **Public Records Trust Fund**—is a special revenue fund used to account for recording fees, licenses, and investment income on the money restricted for record modernization. Revenues from the operational, clerical, and administrative functions of the Clerk's court activities are also accounted for here.

In addition, the Clerk also reports the following other fund type:

■ **Fiduciary Funds**
- **Custodial Funds**—funds are used to account for assets received and held by the Clerk on behalf of outside parties, including other governments. Custodial funds are used to report resources held by the reporting governments in a purely custodial capacity. Custodial funds typically involve only the receipt, temporary investment, and remittance of custodial resources to individuals, private organizations, or other governments. The Clerk reports activity for five Custodial funds: Registry of Court, Special Trust, Fine and Forfeiture, Documentary Stamp and Intangible Tax, and Child Support.

Funding of Clerk Activities
With the implementation of Revision 7 to Article V on July 1, 2004, the Clerk's activities are now classified as either court or non-court. Both the court and non-court activities are reported within the Clerk's general fund.

The non-court activities are funded through service charges for recording instruments and documents into the official records, and through transfers in from the Board.

The court activities are funded by fines, fees, service charges, and court cost collections, plus a monthly state appropriation for the projected deficiency. Beginning in 2014, the state appropriation represented an allocation from the Clerks of Court Operations Corporation (CCOC), pursuant to a contract between the CCOC and the Chief Financial Officer of the State of Florida.

The Public Records Trust Fund is funded by a portion of recording fees and 10% of the collections of court-related fines, fees, service charges, and court cost collections.

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

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period. The Clerk considers receivables collected within 30 days after year-end to be available and recognizes them as revenues of the current year. Expenditures are recorded when the liability is incurred, except for accumulated sick and vacation pay, which are not recorded until paid. Fiduciary funds are accounted for using the accrual basis of accounting.

Measurement Focus
The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that generally, only current assets and current liabilities are included in the balance sheet.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Accordingly, they present a summary of sources and uses of "available spendable resources" during a period.

The custodial funds are accounted for using an economic resource measurement focus and require a resource flow statement. The Clerk reports aggregated totals for additions and aggregated totals for deductions of custodial funds in which resources, upon receipt, are normally expected to be held for three months or less. The descriptions of the aggregated totals of additions and deductions indicate the nature of the resource flows.

Budgetary Requirement
The budget for the Clerk's general fund consists of two parts: a budget for non-court activities approved by the Board (the Board Budget), and a budget for court activities approved by the CCOC (the State Budget). Both budgets are on a basis consistent with GAAP. The budget adopted for the Public Records Trust Fund is internally developed and approved budgets, with no legal level of budgetary control.

Budgetary control in the Board Budget is generally at the total appropriations level (before transfers out). Budgetary changes within the total Board Budget are made at the discretion of the Clerk. Amendments that increase total appropriations (before transfers out) must be submitted to the Board. In the case of the State Budget, budgetary control is also at the total appropriations level (including reserves but excluding intergovernmental expenditures). Amendments must be approved by the CCOC.

Included in the required supplementary information (RSI) section of the accompanying financial statements is a budget to actual comparison for the general fund. Expenditures for the general fund are segregated between the State and the Board Budgets to illustrate budgetary compliance. As described in the note to RSI, the Public Records Trust Fund expenditures are restricted by statute and are not included in the RSI.

Supplemental Funding and Return of "Excess Fees"
The operations of the Clerk are approved and primarily funded from fees and charges authorized under Florida Statutes and supplemental appropriations from the CCOC or the Board. For non-court activities, the supplemental funding from the Board is recorded as transfers in on the accompanying statement of revenues, expenditures, and changes in fund balance. Any excess of revenues and transfers in over expenditures for non-court activities (including child support activities) for the year ended September 30 are reported as transfers out and due to the Board and are payable by October 31.

For court activities, the supplemental funding from the CCOC is recorded as intergovernmental revenue on the accompanying statement of revenues, expenditures, and changes in fund balance. The amount returned, if any, is recorded as reversion to the State of Florida under other financing sources (uses). For the

period October 1, 2024 through September 30, 2025, the amount recorded as due to other governments includes $82,537 of September 2025 revenues that can be retained to fund 2026 expenditures, as well as $285,067, which is due to the state.

Deferred Inflows/Unavailable Revenues
Deferred inflows represent revenues that have been earned but are not available (because they were received more than 30 days after year-end).

Fund Balances
Fund balance classifications comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components—non-spendable, restricted, committed, assigned, and unassigned:

- **Non-Spendable**—This component of fund balance consists of amounts that cannot be spent because: (a) they are not expected to be converted to cash, or (b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Clerk does not have any non-spendable fund balances.

- **Restricted**—This component of fund balance consists of amounts that are constrained either: (a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments), or (b) by law through constitutional provisions or enabling legislation.

- **Committed**—This component of fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (e.g., policy) of the organization's governing authority. By statute, the Clerk herself is the governing authority. These committed amounts cannot be used for any other purpose unless the Clerk removes or changes the specified use by taking the same type of action (e.g., policy) she employed to constrain those amounts. The Clerk does not have any committed fund balances.

- **Assigned**—This component of fund balance consists of amounts that are constrained by a less-than-formal action of the organization's governing authority, or by an individual or body to whom the governing authority has delegated this responsibility. The Clerk has not delegated the responsibility to assign fund balances to any individual or body.

- **Unassigned**—This classification is used for: (a) negative unrestricted fund balances in any governmental fund, or (b) fund balances within the general fund that are not restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the Clerk's policy to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned), as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use, it is the Clerk's policy to use committed resources first, then assigned, and then unassigned, as needed.

Compensated Absences
All full-time employees of the Clerk are entitled to leave with pay. The employees may accumulate unused leave up to a maximum based on their years of service as follows:

Service Years	Maximum Accumulation (Hours)
1	80
2-5	200
6-10	250
11-15	300
16+	400

Employees leaving the office in good standing may be entitled to receive compensation subject to funding availability, at the Clerk's discretion and at the percentage of the Clerk's discretion. The Clerk does not, nor is legally required to, accumulate financial resources for these unmatured obligations. Accordingly, the liability for compensated absences is not reported in the governmental funds but rather is reported in the basic financial statements of the County.

Use of Estimates
The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported and disclosed in the accompanying financial statements and notes. Actual results could differ from those estimates. There were no significant estimates as of September 30, 2025.

New Accounting Pronouncements
For the year ended September 30, 2025, the Clerk implemented Governmental Accounting Standards Board (GASB) Statement Nos. 101, *Compensated Absences*, and 102, *Certain Risk Disclosures*. GASB No. 101 updates the recognition and measurement guidance for compensated absences, achieved by aligning the recognition and measurement under a unified model and by amending certain previously required disclosures. As a result of the adoption of this statement, the Clerk has updated the calculation of compensated absences, which, while not recognized in the Clerk's financial statements due to the basis of accounting, is disclosed in Note 4. Statement No. 102 intends to improve financial reporting by providing users of the financial statements with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. There was no impact to the Clerk's financial statements as a result of the adoption of this statement.

Note 2 - Cash and Investments

At year-end, the carrying amount of the Clerk's deposits was $1,926,068 ($538,657 in governmental funds and $1,387,411 in fiduciary funds). All of the Clerk's public deposits are held in qualified public depositories (QPDs) pursuant to Florida Statutes, Chapter 280. Under this Chapter, each QPD is required to pledge collateral to the State Treasurer against the public deposits. In the event of default by a QPD, all claims for public deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the QPD in default and, if necessary, assessments against other QPDs of the same type as the depositor in default.

In addition to cash deposits, the Clerk maintains cash on hand for the purpose of making change on transactions. At September 30, 2025, the Clerk held $2,540 in cash on hand.

Investments
The Clerk has not adopted an investment policy and so, by statute, follows the state's guidance set forth in Section 219.075, Florida Statutes, regarding the deposit of funds received and the investment of surplus funds. That Section requires local governments without written investment policies, including County officers, to follow the state policy in Section 218.415(17), Florida Statutes. That Section authorizes the following investments:

- The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the *Florida Interlocal Cooperation Act*, as provided in Florida Statute 163.01.
- Securities and Exchange Commission registered money market funds with the highest credit rating from a nationally recognized rating agency.
- Interest-bearing time deposits or savings accounts in QPDs.
- Direct obligations of the United States Treasury.

The Clerk does not have policies that address credit risk, custodial credit risk, or interest rate risk. The Clerk had no investments at year-end, or during the year.

Note 3 - Capital Assets

The tangible personal property used by the Clerk in its governmental fund operations is reported as capital assets in the statement of net position in the County's basic financial statements. Upon acquisition, such assets are recorded as expenditures in the governmental fund types of the Clerk and capitalized at cost in the capital asset accounts of the County. The Clerk maintains custodial responsibility for the capital assets used by her office.

Note 4 - Compensated Absences

The amount of compensated absences payable under the Clerk's leave policy is reported as a liability in the statement of net position in the County's basic financial statements. That liability is based on earned but unused leave time (vacation and sick) at current pay rates, plus *Federal Insurance Contributions Act* taxes related thereto. Leave time is accrued per the policy based on length of employment, is payable at 100% upon retirement in good standing, and is capped at 400 hours depending on years of service. The policy explains that payouts for unused leave time are subject to funding availability.

As a result of the implementation of GASB No. 101, *Compensated Absences*, the Clerk revised the calculation of compensated absences as of October 1, 2024. With this revision, the Clerk has begun accruing compensatory time that is earned as of year-end and is expected to be used. Beginning balances were not restated in the implementation process as no compensatory time was earned and payable as of October 1, 2024.

The change in compensated absences during the year is as follows:

Balance October 1, 2024	Net Additions/ Retirements	Balance September 30, 2025	Due Within One Year
$ 40,658	$ 22,562	$ 63,220	$ 44,254

These liabilities are not reported in the financial statements of the Clerk but rather are reported in the basic financial statements of the County.

Note 5 - Florida Retirement System (FRS) Pension Benefits

The Clerk participates in the FRS for pension benefits. A detailed plan description and any liability for employees of the Clerk are included in the financial statements of the County.

Note 6 - Postemployment Benefits Other Than Pensions

The Clerk participates in the plan established by the Board to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Clerk are included in the financial statements of the County.

Note 7 - Risk Management

The Clerk's office is covered for employee medical, workers' compensation, liability, and casualty risks by the Board. The Board provides coverage as a member of a public risk management pool in amounts that the Board feels are adequate.

The Clerk is also protected under sovereign immunity up to a maximum of $200,000 per person/$300,000 per occurrence for claims against the Clerk involving negligence, including automobile and general liability. Negligence claims in excess of the statutory limits set forth in Section 768.28, Florida Statutes, can only be recovered through an act of the State of Florida Legislature.

Note 8 - Litigation and Contingencies

From time to time, the office of the Clerk is involved as a defendant in certain litigation and claims arising from the ordinary course of operations. In the opinion of legal counsel, the range of potential liabilities will not materially affect the operations of the Clerk's office or the financial position of the County, which would be required to fund any claim payments.

REQUIRED SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental Revenues	$ 373,103	$ 373,103	$ 387,475	$ 14,372
Charges for Services:				
Court Activities	640,427	640,427	714,406	73,979
Non-Court Activities	205,000	235,000	511,593	276,593
Interest	-	-	28,117	28,117
Total Revenues	1,218,530	1,248,530	1,641,591	393,061
Expenditures				
Board Budget:				
General Government:				
Personnel Services	323,309	353,309	356,688	(3,379)
Operating Expenditures	51,000	51,000	47,413	3,587
State Budget:				
Court-Related Services:				
Personnel Services	876,290	876,290	853,910	22,380
Operating Expenditures	137,240	137,240	120,383	16,857
(Total Expenditures)	(1,387,839)	(1,417,839)	(1,378,394)	39,445
Excess (Deficiency) of Revenues Over (Under) Expenditures	(169,309)	(169,309)	263,197	432,506
Other Financing Sources (Uses)				
Reversion to the State of Florida	-	-	(325,014)	(325,014)
Transfers in from DeSoto County Board of County Commissioners	169,309	169,309	169,309	-
Transfers (out) to DeSoto County Board of County Commissioners	-	-	(107,492)	(107,492)
Total Other Financing Sources (Uses)	169,309	169,309	(263,197)	(432,506)
Net Change in Fund Balance	$ -	$ -	$ -	$ -

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2025

Note 1 - Budgetary Information

Budgets are legally adopted for the general fund and are on a basis consistent with generally accepted accounting principles. Budgetary control is exercised at the fund level; net expenditures cannot exceed the budgeted appropriation from the Board of County Commissioners (the Board) or the State of Florida, as amended. Budgetary changes within each fund can be made at the discretion of the Clerk of the Circuit and County Courts. Amendments to increase appropriations must be submitted to the Board or to the State of Florida.

The general fund revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with Florida Statutes. The Public Records Trust Fund expenditures are restricted by statute; therefore, this budget is not approved by the Board or by the State of Florida and is not included as required supplementary information.

SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2025

	Registry of Court Fund	Special Trust Fund	Fine and Forfeiture Fund	Documentary Stamp and Intangible Tax Fund	Child Support Fund	Total Custodial Funds
Assets						
Cash	$ 760,697	$ 624,209	$ -	$ -	$ 2,505	$ 1,387,411
Total Assets	760,697	624,209	-	-	2,505	1,387,411
Liabilities and Net Position						
Liabilities						
Due to Individuals and Businesses	-	-	-	-	2,505	2,505
Total Liabilities	-	-	-	-	2,505	2,505
Net Position						
Restricted for: Individuals and Businesses	760,697	624,209	-	-	-	1,384,906
Total Net Position	760,697	624,209	-	-	-	1,384,906
Total Liabilities and Net Position	$ 760,697	$ 624,209	$ -	$ -	$ 2,505	$ 1,387,411

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
SEPTEMBER 30, 2025

	Registry of Court Fund	Special Trust Fund	Fine and Forfeiture Fund	Documentary Stamp and Intangible Tax Fund	Child Support Fund	Total Custodial Funds
Additions						
Fees/Fines Collected for Other Governments	$ -	$ 450,702	$ 1,473,766	$ 3,358,634	$ -	$ 5,283,102
Deposits and Other Trust Activities	1,928,470	285,231	-	-	291,754	2,505,455
Total Additions	1,928,470	735,933	1,473,766	3,358,634	291,754	7,788,557
Deductions						
Fees/Fines Disbursed to Other Governments	-	493,690	1,473,766	3,358,634	-	5,326,090
Deposits and Other Trust Activities Disbursed	1,664,461	320,168	-	-	291,754	2,276,383
(Total Deductions)	(1,664,461)	(813,858)	(1,473,766)	(3,358,634)	(291,754)	(7,602,473)
Change in Net Position	264,009	(77,925)	-	-	-	186,084
Net Position, Beginning of Year	496,688	702,134	-	-	-	1,198,822
Net Position, End of Year	$ 760,697	$ 624,209	$ -	$ -	$ -	$ 1,384,906

OTHER REPORTS

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

Honorable Nadia Daughtrey
Clerk of the Circuit and County Courts
DeSoto County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the DeSoto County, Florida Clerk of the Circuit and County Courts (the Clerk) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Clerk's financial statements, and have issued our report thereon dated November 14, 2025.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Clerk's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Clerk'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. We identified a certain deficiency in internal control described below that we considered to be a significant deficiency.

Honorable Nadia Daughtrey
Clerk of the Circuit and County Courts
DeSoto County, Florida

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

- **2025-01 – Improper Recognition of Revenues**

  Condition: As a result of the audit procedures performed, the Auditor identified a transaction of approximately $75,000 which was recorded twice.

  Effect: This duplication resulted in an overstatement of both cash and revenues as of fiscal year-end.

  Recommendation: We recommend that management review its policies and procedures for revenue recognition, including daily reconciliation of receipts to the general ledger and verification of transactions to supporting documentation.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance 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 non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Clerk's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Clerk's response to the findings identified in our audit and described above. The Clerk's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

November 14, 2025
Sarasota, Florida

PURVIS GRAY

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTES, SECTION 218.415 – INVESTMENTS OF PUBLIC FUNDS

Honorable Nadia Daughtrey
Clerk of the Circuit and County Courts
DeSoto County, Florida

We have examined the DeSoto County, Florida Clerk of the Circuit and County Courts' (the Clerk) compliance with Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2025. Management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Clerk complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2025.

This report 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, the Clerk and management, and the Board of County Commissioners of DeSoto County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Purvis Gray

November 14, 2025
Sarasota, Florida

PURVIS GRAY

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE
WITH FLORIDA STATUTES, SECTIONS 28.35 AND 28.36 – CERTAIN COURT-RELATED FUNCTIONS

Honorable Nadia Daughtrey
Clerk of the Circuit and County Courts
DeSoto County, Florida

We have examined the DeSoto County, Florida Clerk of the Circuit and County Courts' (the Clerk) compliance with Sections 28.35 and 28.36, Florida Statutes, during the fiscal year ended September 30, 2025. Management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Clerk complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2025.

This report 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, the Clerk and management, and the Board of County Commissioners of DeSoto County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Purvis Gray

November 14, 2025
Sarasota, Florida

PURVIS GRAY

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTES, SECTION 61.181 – ALIMONY AND CHILD SUPPORT PAYMENTS

Honorable Nadia Daughtrey
Clerk of the Circuit and County Courts
DeSoto County, Florida

We have examined the DeSoto County, Florida Clerk of the Circuit and County Courts' (the Clerk) compliance with Section 61.181, Florida Statutes, during the fiscal year ended September 30, 2025. Management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Clerk complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2025.

This report 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, the Clerk and management, and the Board of County Commissioners of DeSoto County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Purvis Gray

November 14, 2025
Sarasota, Florida

MANAGEMENT LETTER

Honorable Nadia Daughtrey
Clerk of the Circuit and County Courts
DeSoto County, Florida

Report on the Financial Statements
We have audited the financial statements of the DeSoto County, Florida Clerk of the Circuit and County Courts (the Clerk) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated November 14, 2025.

Auditor's Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General.*

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Accountant's Reports on an examination conducted in accordance with the American Institute of Certified Public Accountants *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 November 14, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General,* requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Clerk was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The Clerk does not have any component units.

Financial Management
Section 10.554(1)(i)2., *Rules of the Auditor General,* requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Honorable Nadia Daughtrey
Clerk of the Circuit and County Courts
DeSoto County, Florida

MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of County Commissioners of DeSoto County, Florida, the Clerk, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

Purvis Gray

November 14, 2025
Sarasota, Florida

Nadia K. Daughtrey, CFC

DeSOTO COUNTY CLERK OF THE CIRCUIT COURT

115 EAST OAK STREET - ARCADIA, FLORIDA 34266
PHONE (863) 993-4876 / FAX (863) 993-4669

November 14, 2025

Purvis, Gray and Company, LLP
5001 Lakewood Ranch Blvd. N., Suite #101
Sarasota, FL 34240

Re: Corrected and Uncorrected Misstatements FY 24-25

To Whom It May Concern:

Regarding your corrected and uncorrected misstatements by approximately $75,000.00, when posting deposits from the State of Florida, I will review the trial balance to ensure that the deposit isn't posted twice.

Respectfully submitted,

Nadia K. Daughtrey

Nadia K. Daughtrey
DeSoto County Clerk of Courts

2025

DeSoto County, Florida
Sheriff

Financial Statements and Independent Auditor's Report

September 30, 2025

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

SHERIFF
DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2025

TABLE OF CONTENTS

Independent Auditor's Report 1-3

Financial Statements
Balance Sheet - Governmental Funds 4
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds 5
Statement of Fiduciary Net Position - Fiduciary Funds 6
Statement of Changes in Fiduciary Net Position - Fiduciary Funds 7
Notes to Financial Statements 8-15

Required Supplementary Information
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund 16
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Inmate Welfare Fund 17
Note to Required Supplementary Information 18

Supplementary Information
Combining Balance Sheet - Non-Major Governmental Funds 19
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds 20
Combining Statement of Fiduciary Net Position - Custodial Funds 21
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds 22

Other Reports
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 23-24
Independent Accountant's Report on Compliance with Florida Statutes, Section 218.415 - Investments of Public Funds 25
Management Letter 26-27

INDEPENDENT AUDITOR'S REPORT

Honorable James Potter
Sheriff
DeSoto County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the DeSoto County, Florida Sheriff (the Sheriff) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of each major fund and the aggregate remaining fund information of the Sheriff as of September 30, 2025, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sheriff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position, only for that portion of each major fund and the aggregate remaining fund information of DeSoto County, Florida that is attributable to the Sheriff. They do not purport to, and do not, present fairly the financial position of DeSoto County, Florida as of September 30, 2025, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Honorable James Potter
Sheriff
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sheriff's ability to continue as a going concern for a reasonable period of time.

Honorable James Potter
Sheriff
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, as listed in the table of contents, be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's financial statements. The accompanying combining statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2025, on our consideration of the Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Purvis Gray

December 31, 2025
Sarasota, Florida

FINANCIAL STATEMENTS

DESOTO COUNTY, FLORIDA
SHERIFF
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds			
	General Fund	Inmate Welfare Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets				
Cash	$ 1,461,676	$ 423,786	$ 12,650	$ 1,898,112
Due from Other Funds	9,000	-	-	9,000
Due from Individuals and Businesses	71,341	23,159	711	95,211
Total Assets	1,542,017	446,945	13,361	2,002,323
Liabilities and Fund Balances				
Liabilities				
Vouchers Payable	434,206	13,942	-	448,148
Accrued Liabilities	606,096	-	-	606,096
Unearned Revenue	88,466	-	-	88,466
Due to Board of County Commissioners	413,249	-	-	413,249
Total Liabilities	1,542,017	13,942	-	1,555,959
Fund Balances				
Restricted for:				
Inmate Benefits	-	433,003	-	433,003
Education and Training	-	-	12,171	12,171
Victim Advocate	-	-	1,190	1,190
Total Fund Balances	-	433,003	13,361	446,364
Total Liabilities and Fund Balances	$ 1,542,017	$ 446,945	$ 13,361	$ 2,002,323

See accompanying notes.

DESOTO COUNTY, FLORIDA
SHERIFF
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Major Funds			
	General Fund	Inmate Welfare Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues				
Intergovernmental	$ 637,088	$ -	$ -	$ 637,088
Charges for Services	67,762	193,165	4,764	265,691
Miscellaneous Income	162,645	4,131	5	166,781
Total Revenues	867,495	197,296	4,769	1,069,560
Expenditures				
Current:				
Public Safety - Law Enforcement:				
Personnel Services	8,610,869	-	-	8,610,869
Operating Expenditures	1,710,846	-	10,706	1,721,552
Capital Outlay	1,136,587	-	-	1,136,587
Debt Service - Principal	201,855	-	-	201,855
Public Safety - Corrections:				
Personnel Services	3,938,782	-	-	3,938,782
Operating Expenditures	2,061,083	211,947	-	2,273,030
Capital Outlay	140,670	-	-	140,670
Debt Service - Principal	24,458	-	-	24,458
Public Safety - Communications:				
Personnel Services	1,140,010	-	-	1,140,010
Operating Expenditures	300,398	-	-	300,398
Public Safety - E-911 Coordinators:				
Personnel Services	54,376	-	-	54,376
Court Services:				
Courthouse Security:				
Personnel Services	485,045	-	-	485,045
Operating Expenditures	47,908	-	-	47,908
(Total Expenditures)	(19,852,887)	(211,947)	(10,706)	(20,075,540)
(Deficiency) Excess of Revenues (Under) Over Expenditures	(18,985,392)	(14,651)	(5,937)	(19,005,980)
Other Financing Sources (Uses)				
Transfers from Board of County Commissioners:				
Primary Allocation	17,900,221	-	-	17,900,221
Supplemental Funding	738,364	-	-	738,364
Transfers to Board of County Commissioners	(413,249)	-	-	(413,249)
Proceeds from SBITAs	760,056	-	-	760,056
Total Other Financing Sources (Uses)	18,985,392	-	-	18,985,392
Net Change in Fund Balances	-	(14,651)	(5,937)	(20,588)
Fund Balances, Beginning of Year	-	447,654	19,298	466,952
Fund Balances, End of Year	$ -	$ 433,003	$ 13,361	$ 446,364

See accompanying notes.

DESOTO COUNTY, FLORIDA
SHERIFF
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2025

	Custodial Funds
Assets	
Cash	$ 60,566
Due from Others	11,357
Total Assets	71,923
Liabilities	
Due to Others	48,339
Due to Other Funds	9,000
Total Liabilities	57,339
Net Position	
Restricted for Individuals, Organizations, and Other Governments	14,584
Total Net Position	14,584
Total Liabilities and Net Position	$ 71,923

See accompanying notes.

DESOTO COUNTY, FLORIDA
SHERIFF
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Custodial Funds
Additions	
Cash Bonds Collected	$ 167,445
Fines, Forfeitures, and Fees Collected	42,282
Evidence Monies Collected	81,889
Collections from Inmates	519,713
Miscellaneous Income	16
Total Additions	811,345
Deductions	
Cash Bonds Disbursed	167,445
Fines, Forfeitures, and Fees Disbursed	42,192
Evidence Monies Disbursed	81,478
Inmate Funds Disbursed	519,749
Total Deductions	810,864
Change in Fiduciary Net Position	481
Beginning Net Position	14,103
Ending Net Position	$ 14,584

See accompanying notes.

DESOTO COUNTY, FLORIDA
SHERIFF
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Note 1 - Summary of Significant Accounting Policies

The following is a summary of the significant accounting principles and policies used in the preparation of the accompanying financial statements.

Reporting Entity
DeSoto County, Florida (the County) is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (the Board) and an appointed County Administrator. The County Administrator is responsible for the administration of all departments of which the Board has the authority to control pursuant to the general laws of Florida.

The DeSoto County, Florida Sheriff (the Sheriff) is an elected constitutional officer of the County as provided for by the Constitution of the State of Florida. Pursuant to Chapter 129, Florida Statutes, the Sheriff's budget is submitted to the Board for approval. The Board appropriates and distributes to the Sheriff on a monthly basis funds necessary to operate the Sheriff's office. Any excess of appropriations received from the Board over actual expenditures for the fiscal year is required to be returned to the Board within 31 days after the close of the fiscal year.

For financial statement purposes, the Sheriff is deemed to be part of the primary government of the County and, therefore, is included as such in the County's annual financial report.

Basis of Presentation
The accompanying financial statements include all the funds and accounts of the Sheriff's office but are not intended to be a complete presentation of the County as a whole. Except for this matter, they are otherwise in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). The accompanying financial statements were prepared for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General—Local Governmental Entity Audits*.

The financial transactions of the Sheriff are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows, fund balance, revenues, and expenditures. These funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

U.S. GAAP sets forth minimum criteria (percentage of assets, liabilities, revenues, and expenditures of each fund category) for the determination of major funds. Major funds are reported separately in the financial statements of the Sheriff.

The Sheriff reports the following major governmental funds:

- **Governmental Fund Types**
  - **General Fund**—a governmental fund—is used to account for all general operations of the Sheriff and all transactions that are not accounted for in another fund.

  - **Inmate Welfare Fund**—a special revenue fund—is used to account for the proceeds from the commissary and pay phone sources that are restricted for inmate benefits.

In addition, the Sheriff also reports the following other fund types:

- **Governmental Fund Types – Non-Major**
  - **Special Revenue Funds**—special revenue funds account for the proceeds of specific revenue sources that are restricted for specified purposes.

- **Fiduciary Fund Types**
  - **Custodial Funds**—custodial funds are fiduciary funds, which are used to account for assets received and held by the Sheriff in the capacity of a trustee or as an agent for individuals, governmental agencies, and other public organizations.

Basis of Accounting

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

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Grants are the primary revenue source considered to be susceptible to accrual. Expenditures are recognized when the related fund liability is incurred, except for accumulated sick and vacation pay, which are not recorded until paid. Fiduciary funds are accounted for using the accrual basis of accounting.

The Sheriff considers receivables collected within 30 days after year-end to be available and recognizes them as revenues of the current year.

Custodial funds are accounted for using an economic resource measurement focus requiring a resource flow statement. Liabilities are recognized when an event occurs that compels the Sheriff to disburse fiduciary resources, which is when a demand for resources has been made or when no further action, approval, or condition is required to be taken or not by the beneficiary to release the assets.

Measurement Focus

The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or “financial flow” measurement focus. This means that generally, only current assets and current liabilities are included in the balance sheet.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Accordingly, they present a summary of sources and uses of “available spendable resources” during a period.

The custodial funds are accounted for using an economic resource measurement focus and require a resource flow statement. The Sheriff reports aggregated totals for additions and aggregated totals for deductions of custodial funds in which resources, upon receipt, are normally expected to be held for three months or less. The descriptions of the aggregated totals of additions and deductions indicate the nature of the resource flows.

Budgetary Process
On or before June 1 of each year, the Sheriff submits a tentative budget for the ensuing fiscal year to the Board. The budget of the general fund is then adopted in the same manner as the budget of the Board.

A budget is legally adopted for the general fund and is on a basis consistent with U.S. GAAP. Budgetary control is exercised at the fund level; net expenditures cannot exceed the budgeted appropriation from the Board, as amended. Budgetary changes within each fund can be made at the discretion of the Sheriff. Amendments to increase appropriations must be submitted to the Board. Although budgets were not formally adopted for the remaining special revenue funds, the internal budget has been included for the inmate welfare fund's budget and actual schedule.

Capital Assets
Capital assets, which include vehicles and equipment, are recorded as capital outlay expenditures in the governmental funds at the time goods are received and a liability is incurred. These assets are then capitalized at cost in the County-wide statement of net position as part of the basic financial statements of the County. Capital assets acquired under capital leases are capitalized at cost in the County's statement of net position at the time the assets are received. Donated and confiscated capital assets are recorded in the County's statement of net position at acquisition value at the time received. Capital assets are depreciated using the straight-line method over three to twenty-five years. The depreciation expense is recorded in the County-wide statement of activities as part of the basic financial statements of the County.

Compensated Absences
All full-time employees of the Sheriff are entitled to annual vacation and sick leave with pay. The employees may accumulate unused vacation leave up to a maximum of 340 hours and can accumulate sick leave with no limit. Accrued vacation leave is paid at termination, while accrued sick leave is only paid to employees who retire. Accrued sick leave is paid at a rate of 20% of the hours accrued up to a maximum of 300 hours for employees with 10 to 20 years of service, 30% of the hours accrued up to a maximum of 450 hours for employees with 21 to 25 years of service, and 50% up to a maximum of 600 hours for employees with 26 to 30 years of service. Vacation and sick leave payments are included in operating costs when payments are made to the employees. The Sheriff does not, nor is he legally required to, accumulate financial resources for these unmatured obligations. Accordingly, the liability for compensated absences is not reported in the governmental funds, but rather is reported in the basic financial statements of the County.

Appropriations from the Board and Refund of "Excess Fees"
The County funds the majority of the operating budget of the Sheriff. The payments by the County to fund the operations of the Sheriff are recorded as other financing uses (transfers out) in the basic financial statements of the County, and as other financing sources (transfers in) in the financial statements of the Sheriff.

The Board requires that the excess of the County's appropriations (and other revenues) over expenditures be returned to the Board at the end of the fiscal year in the general fund. Repayments to the County are recorded as other financing uses (transfers out) in the financial statements of the Sheriff and as other financing sources (transfers in) in the basic financial statements of the County. The amount of undistributed excess appropriations at the end of the fiscal year is reported as amounts due to the Board.

Deferred Inflows
Deferred inflows represent revenues that have been earned but are not available (because they were received more than 30 days after year-end).

Fund Balances
Fund balance classifications comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components—non-spendable, restricted, committed, assigned, and unassigned:

- **Non-Spendable**—This component of fund balance consists of amounts that cannot be spent because: (a) they are not expected to be converted to cash, or (b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Sheriff does not have any non-spendable fund balances.

- **Restricted**—This component of fund balances consists of amounts that are constrained either: (a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments), or (b) by law through constitutional provisions or enabling legislation.

- **Committed**—This component of fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (e.g., policy) of the Sheriff. These committed amounts cannot be used for any other purpose unless the Sheriff removes or changes the specified use by taking the same type of action (e.g., policy) he employed to constrain those amounts. The Sheriff does not have any committed fund balances.

- **Assigned**—This component of fund balance consists of amounts that are constrained by a less-than-formal action of the organization's governing authority, or by an individual or body to whom the governing authority has delegated this responsibility. The Sheriff has not delegated the responsibility to assign fund balances to any individual or body.

- **Unassigned**—This classification is used for: (a) negative unrestricted fund balances in any governmental fund, or (b) fund balances within the general fund that are not restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the Sheriff's policy to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use, it is the Sheriff's policy to use committed resources first, then assigned, and then unassigned as needed.

Use of Estimates
The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the amounts reported and disclosed in the accompanying financial statements and notes. Actual results could differ from those estimates.

New Accounting Pronouncements
For the year ended September 30, 2025, the Sheriff implemented Governmental Accounting Standards Board (GASB) Statement Nos. 101, *Compensated Absences,* and 102, *Certain Risk Disclosures.* GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences, achieved by aligning the recognition and measurement under a unified model and by amending certain previously required disclosures. As a result of the adoption of this statement, the Sheriff has updated the calculation of compensated absences, which, while not recognized in the Sheriff's financial statements due to the basis of accounting, is disclosed in Note 4. Statement No. 102 intends to improve financial reporting by providing users of the financial statements with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. There was no impact to the Sheriff's financial statements as a result of the adoption of this statement.

Note 2 - Cash and Cash Equivalents

Deposits
At year-end, the carrying amount of the Sheriff's deposits was $1,958,678 ($1,898,112 in governmental funds and $60,566 in custodial funds), and the bank balance was $2,049,969. The Sheriff's bank deposits are held in qualified public depositories (QPDs) pursuant to Chapter 280, Florida Statutes. Under this Chapter, each QPD is required to pledge collateral to the State Treasurer against the public deposits. In the event of default by a QPD, all claims for public deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the QPD in default and, if necessary, assessments against other QPDs of the same type as the depositor in default.

Investments
The Sheriff has not adopted an investment policy and so, by statute, follows the state's guidance set forth in Section 219.075, Florida Statutes, regarding the deposit of funds received and the investment of surplus funds. That Section requires local governments without written investment policies, including county officers, to follow the state policy in Section 218.415(17), Florida Statutes. That Section authorizes the following investments:

- The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the *Florida Interlocal Cooperation Act of 1969*, as provided in Florida Statute 163.01.
- Securities and Exchange Commission registered money market funds with the highest credit rating from a nationally recognized rating agency.
- Interest-bearing time deposits or savings accounts in QPDs.
- Direct obligations of the United States Treasury.

The Sheriff does not have policies that address credit risk, custodial credit risk, or interest rate risk. The Sheriff had no investments at year-end, or during the year.

Note 3 - Capital Assets

The tangible personal property used by the Sheriff in its governmental fund operations is reported as capital assets in the statement of net position in the County's basic financial statements. Upon acquisition, such assets are recorded as expenditures in the governmental fund types of the Sheriff. Those assets are capitalized at cost in the capital asset accounts of the County. The Sheriff maintains recordkeeping and custodial responsibility for certain tangible capital assets used by his office.

Information on vehicles and equipment, subscription-based information technology arrangements (SBITAs), and lease assets used in the operations of the Sheriff's office are presented below and are presented in more detail in the County's notes to the financial statements:

	Cost	Accumulated Depreciation/ Amortization	Capital Asset, Net
Beginning Balance	$ 9,336,467	$ (5,567,978)	$ 3,768,489
Capital Additions	1,277,257	-	1,277,257
Depreciation/Amortization	-	(981,347)	(981,347)
(Disposals)	(1,874,369)	1,590,846	(283,523)
Ending Balance	$ 8,739,355	$ (4,958,479)	$ 3,780,876

Note 4 - Compensated Absences

Note 1 describes the policy for accrual and payment of vacation and sick leave. Following is a summary of changes in the compensated absences liability during fiscal year 2025:

Beginning Balance, as Adjusted	$ 1,686,735
Net Increase	108,442
Ending Balance	$ 1,795,177

As a result of the implementation of GASB No. 101, *Compensated Absences*, the Sheriff revised the calculation of compensated absences as of October 1, 2024. With this revision, the Sheriff has begun accruing sick and vacation leave time that is attributable to services already rendered and is considered more likely than not to be used for time off in addition to its accrual for time expected to be paid out upon employee separation. Beginning balances were restated as of October 1, 2024, in response to this change.

The portion of the above compensated absences liability estimated to be paid during the next year (current portion) is $752,891.

Note 5 - Florida Retirement System (FRS) Pension Benefits

The Sheriff participates in the FRS for pension benefits. A detailed plan description and any liability for employees of the Sheriff are included in the financial statements of the County.

Note 6 - Postemployment Benefits Other Than Pensions

The Sheriff participates in the plan established by the Board to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Sheriff are included in the financial statements of the County.

Note 7 - SBITAs

During the year, the Sheriff entered into two SBITAs, which were recognized under GASB Statement No. 96, *Subscription-Based Information Technology Arrangements.*

The first arrangement is an inmate monitoring and tracking system with annual principal and interest payments of $9,995 for a total of five years, with additional implementation costs of $14,817 during the first year. The subscription liability and corresponding asset were recognized at $60,920 at initiation of the lease, given an incremental borrowing rate of 2.93%. At fiscal year-end, the remaining subscription liability and asset balances were $36,462 and $56,689, respectively.

The second arrangement is a body-worn camera and in-car video system management and data storage platform with annual principal and interest payments of $132,924 for a total of four years. Year 1 also included implementation costs of $68,930. The subscription liability and corresponding asset were recognized at $699,136 at initiation of the lease, given an incremental borrowing rate of 2.70%. At fiscal year-end, the remaining subscription liability and asset balances were $497,281 and $687,484, respectively. Additional information regarding these SBITAs is included in the financial statements of the County.

Note 8 - Risk Management

The Sheriff's office is covered for workers' compensation and employee medical risks by the Board. The Board provides coverage as a member of a public risk management pool in amounts that the Board feels are adequate.

The Sheriff also participates in the Florida Sheriff's Self-Insurance Program for risks related to professional liability and automobile risks. The funding agreements provide that each fund will be self-sustaining through member premiums and that the Sheriff's liability will be reinsured through commercial companies. Aggregate coverage provided by the liability fund is $10,000,000 for professional liability and $10,000,000 for public official's liability. Coverage limits for automobile risks are $300,000 per accident for bodily injury and $300,000 per accident for property damage. Negligence claims in excess of the statutory limits set forth in Section 768.28, Florida Statutes, can only be recovered through an act of the State of Florida Legislature. Additionally, the Sheriff has obtained coverage for inmate medical claims up to $250,000.

Note 9 - Litigation

The Sheriff is periodically involved as a defendant or plaintiff in certain litigation and claims arising from the ordinary course of operations. It is at least possible that the ultimate liability for known and unknown claims existing at the balance sheet date may be material. However, it is presumed any significant judgments against the Sheriff would be settled by the Board. Accordingly, no contingent liabilities have been accrued in the accompanying financial statements.

Note 10 - Subsequent Events and Contingent Liabilities

As of December 31, 2025, the Sheriff's Office has received medical and other service invoices related to the fiscal year ended September 30, 2025. These invoices were not recorded as expenditures in the accompanying financial statements because the amounts are currently being reviewed and negotiated and, therefore, the ultimate liability cannot be reasonably estimated at this time.

Additional invoices related to fiscal year 2025 may continue to be received subsequent to year-end. Upon final determination and approval of amounts owed, these obligations are expected to be submitted to the Board of County Commissioners for payment, using funds previously returned to the Board as excess fees, as the amounts are not expected to be paid with the Sheriff's current financial resources under the modified accrual basis of accounting.

REQUIRED SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
SHERIFF
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 553,531	$ 639,930	$ 637,088	$ (2,842)
Charges for Services	78,082	68,082	67,762	(320)
Miscellaneous Income	-	37,568	162,645	125,077
Total Revenues	631,613	745,580	867,495	121,915
Expenditures				
Current:				
Personnel Services	14,677,068	14,826,176	14,229,082	597,094
Operating Expenditures	3,996,960	4,250,109	4,120,235	129,874
Capital Outlay	235,000	303,082	1,277,257	(974,175)
Debt Service - Principal	-	-	226,313	(226,313)
Reserves	5,000	5,000	-	5,000
(Total Expenditures)	(18,914,028)	(19,384,367)	(19,852,887)	(468,520)
(Deficiency) Excess of Revenues (Under) Over Expenditures	(18,282,415)	(18,638,787)	(18,985,392)	(346,605)
Other Financing Sources (Uses)				
Transfers from Board of County Commissioners:				
Primary Allocation	17,890,919	17,900,220	17,900,221	1
Supplemental Funding	391,496	738,567	738,364	(203)
Transfers to Board of County Commissioners	-	-	(413,249)	(413,249)
Proceeds from SBITAs	-	-	760,056	760,056
Total Other Financing Sources (Uses)	18,282,415	18,638,787	18,985,392	346,605
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -	$ -

DESOTO COUNTY, FLORIDA
SHERIFF
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INMATE WELFARE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Charges for Services	$ 160,500	$ 160,500	$ 193,165	$ 32,665
Interest Income	100	100	-	(100)
Miscellaneous Income	3,000	3,000	4,131	1,131
Total Revenues	163,600	163,600	197,296	33,696
Expenditures				
Current:				
Public Safety - Corrections:				
Operating Expenditures	235,282	235,282	211,947	23,335
(Total Expenditures)	(235,282)	(235,282)	(211,947)	23,335
(Deficiency) Excess of Revenues (Under) Over Expenditures	(71,682)	(71,682)	(14,651)	57,031
Net Change in Fund Balance	(71,682)	(71,682)	(14,651)	57,031
Fund Balance, Beginning of Year	361,419	361,419	447,654	86,235
Fund Balance, End of Year	$ 289,737	$ 289,737	$ 433,003	$ 143,266

DESOTO COUNTY, FLORIDA
SHERIFF
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2025

Note 1 - Budgetary Information

A budget is legally adopted for the general fund and is on a basis consistent with generally accepted accounting principles. Budgetary control is exercised at the fund level; net expenditures cannot exceed the budgeted appropriation from the Board of County Commissioners, as amended. Budgetary changes can be made at the discretion of the Sheriff. Amendments to increase appropriations must be submitted to the Board.

The general fund revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with Florida Statutes. The inmate welfare fund and all other special revenue fund expenditures are restricted by statute; therefore, these budgets are not approved by the Board of County Commissioners. The internal budget has been included for the inmate welfare fund's budget and actual schedule.

For the fiscal year ended September 30, 2025, outflows exceeded budgeted appropriations in the General Fund by $468,520 which is attributable to the technical application of Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96). GASB 96 requires the full present value of a right-to-use asset to be recognized as a capital outlay expenditure at the commencement of the subscription term. The budget was not adjusted to cover the initial recognition of capital outlay. This budget overage was offset by $760,056 in proceeds from SBITAs.

SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Education Fund	Voluntary Extra Duty Fund	Victim Advocate Fund	Total Non-Major Governmental Funds
Assets				
Cash	$ 11,460	$ -	$ 1,190	$ 12,650
Due from Individuals and Businesses	711	-	-	711
Total Assets	12,171	-	1,190	13,361
Fund Balances				
Restricted for:				
Education and Training	12,171	-	-	12,171
Victim Advocate	-	-	1,190	1,190
Total Fund Balances	12,171	-	1,190	13,361
Total Liabilities and Fund Balances	$ 12,171	$ -	$ 1,190	$ 13,361

DESOTO COUNTY, FLORIDA
SHERIFF
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Education Fund	Voluntary Extra Duty Fund	Victim Advocate Fund	Total Non-Major Governmental Funds
Revenues				
Charges for Services	$ 4,764	$ -	$ -	$ 4,764
Miscellaneous Income	4	-	1	5
Total Revenues	4,768	-	1	4,769
Expenditures				
Current:				
Public Safety - Law Enforcement:				
Operating Expenditures	9,901	805	-	10,706
(Total Expenditures)	(9,901)	(805)	-	(10,706)
Net Change in Fund Balances	(5,133)	(805)	1	(5,937)
Fund Balances, Beginning of Year	17,304	805	1,189	19,298
Fund Balances, End of Year	$ 12,171	$ -	$ 1,190	$ 13,361

DESOTO COUNTY, FLORIDA
SHERIFF
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2025

	Cash Bond Fund	Individual Depositors Fund	Other Suspense Fund	Inmate Trust Fund	Total Custodial Funds
Assets					
Cash	$ 3,013	$ 7,858	$ 4,830	$ 44,865	$ 60,566
Due from Others	4,050	3,120	4,187	-	11,357
Total Assets	7,063	10,978	9,017	44,865	71,923
Liabilities					
Due to Others	4,051	3,225	5,063	36,000	48,339
Due to Other Funds	3,000	3,000	3,000	-	9,000
Total Liabilities	7,051	6,225	8,063	36,000	57,339
Net Position					
Restricted for Individuals, Organizations, and Other Governments	12	4,753	954	8,865	14,584
Total Net Position	12	4,753	954	8,865	14,584
Total Liabilities and Net Position	$ 7,063	$ 10,978	$ 9,017	$ 44,865	$ 71,923

DESOTO COUNTY, FLORIDA
SHERIFF
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Cash Bond Fund	Individual Depositors Fund	Other Suspense Fund	Inmate Trust Fund	Total Custodial Funds
Additions					
Cash Bonds Collected	$ 167,445	$ -	$ -	$ -	$ 167,445
Fines, Forfeitures, and Fees Collected	-	42,282	-	-	42,282
Evidence Monies Collected	-	-	81,889	-	81,889
Collections from Inmates	-	-	-	519,713	519,713
Miscellaneous Income	-	2	1	13	16
Total Additions	167,445	42,284	81,890	519,726	811,345
Deductions					
Cash Bonds Disbursed	167,445	-	-	-	167,445
Fines, Forfeitures, and Fees Disbursed	-	42,192	-	-	42,192
Evidence Monies Disbursed	-	-	81,478	-	81,478
Inmate Funds Disbursed	-	-	-	519,749	519,749
Total Deductions	167,445	42,192	81,478	519,749	810,864
Changes in Fiduciary Net Position	-	92	412	(23)	481
Beginning Net Position	12	4,661	542	8,888	14,103
Ending Net Position	$ 12	$ 4,753	$ 954	$ 8,865	$ 14,584

OTHER REPORTS

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

Honorable James Potter
Sheriff
DeSoto County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the DeSoto County, Florida Sheriff (the Sheriff) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, and have issued our report thereon dated December 31, 2025.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control.

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

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

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Sheriff's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on

Honorable James Potter
Sheriff
DeSoto County, Florida

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

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 non-compliance 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 Sheriff'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 Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

December 31, 2025
Sarasota, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTES, SECTION 218.415 – INVESTMENTS OF PUBLIC FUNDS

Honorable James Potter
Sheriff
DeSoto County, Florida

We have examined the DeSoto County, Florida Sheriff's (the Sheriff's) compliance with Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2025. Management is responsible for the Sheriff's compliance with those requirements. Our responsibility is to express an opinion on the Sheriff's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Sheriff complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Sheriff complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Sheriff complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2025.

This report 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, the Sheriff, its management, and the Board of County Commissioners of DeSoto County, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

December 31, 2025
Sarasota, Florida

MANAGEMENT LETTER

Honorable James Potter
Sheriff
DeSoto County, Florida

Report on the Financial Statements
We have audited the financial statements of each major fund and the aggregate remaining fund information of the DeSoto County, Florida Sheriff (the Sheriff) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated December 31, 2025.

Auditor's Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Accountant's Report on an examination conducted in accordance with the American Institute of Certified Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated December 31, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., *Rules of the Auditor General,* requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Sheriff was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The Sheriff does not have any component units.

Financial Management
Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Honorable James Potter
Sheriff
DeSoto County, Florida

MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such recommendations.

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, the Sheriff, its management, and the Board of County Commissioners of DeSoto County, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

Purvis Gray

December 31, 2025
Sarasota, Florida

2025

DeSoto County, Florida
Tax Collector

Financial Statements and Independent Auditor's Report

September 30, 2025

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

TAX COLLECTOR
DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2025

TABLE OF CONTENTS

Independent Auditor's Report 1-3

Financial Statements
Balance Sheet - General Fund (Major Fund) 4
Statement of Revenues, Expenditures, and Changes in Fund Balance - General Fund (Major Fund) 5
Statement of Fiduciary Net Position 6
Statement of Changes in Fiduciary Net Position 7
Notes to Financial Statements 8-13

Required Supplementary Information
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund (Major Fund) 14

Other Reports
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 15-16
Independent Accountant's Report on Compliance with Florida Statutes, Section 218.415 - Investments of Public Funds 17
Management Letter 18-19

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

Honorable Susan D. Pooley
Tax Collector
DeSoto County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the general fund (major fund) and the aggregate remaining fund information of the DeSoto County, Florida Tax Collector (the Tax Collector) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Tax Collector's financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the general fund (major fund) and the aggregate remaining fund information of the Tax Collector as of September 30, 2025, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Tax Collector and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Incomplete Presentation

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position, and changes in financial position, only for that portion of the general fund and the aggregate remaining fund information of DeSoto County, Florida that is attributable to the Tax Collector. They do not purport to, and do not, present fairly the financial position of DeSoto County, Florida as of September 30, 2025, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Honorable Susan D. Pooley
Tax Collector
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tax Collector's ability to continue as a going concern for a reasonable period of time.

Honorable Susan D. Pooley
Tax Collector
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, as listed in the table of contents, be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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 June 15, 2026, on our consideration of the Tax Collector's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tax Collector's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tax Collector's internal control over financial reporting and compliance.

Purvis Gray

June 15, 2026
Sarasota, Florida

FINANCIAL STATEMENTS

DESOTO COUNTY, FLORIDA
TAX COLLECTOR
BALANCE SHEET
GENERAL FUND (MAJOR FUND)
SEPTEMBER 30, 2025

Assets		
Cash and Cash Equivalents	$	471,448
Due from Other Governments		17,200
Total Assets		488,648
Liabilities, Deferred Inflows, and Fund Balance		
Liabilities		
Due to Board of County Commissioners		339,898
Due to Other Governments		9,935
Unearned Revenue		121,615
Total Liabilities		471,448
Deferred Inflows of Resources		
Unavailable Revenue		17,200
Total Deferred Inflows of Resources		17,200
Fund Balance		-
Total Liabilities, Deferred Inflows, and Fund Balance	$	488,648

See accompanying notes.

DESOTO COUNTY, FLORIDA
TAX COLLECTOR
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND (MAJOR FUND)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Revenues		
Commissions and Fees:		
Board of County Commissioners	$	960,608
Other Governmental Units		342,616
Delinquent Tax Fees		133,538
Other Taxing Districts		18,143
Miscellaneous		1,637
Total Revenues		1,456,542
Expenditures		
Current:		
General Government:		
Personnel Services		950,859
Operating Expenditures		154,232
Capital Outlay		11,553
(Total Expenditures)		(1,116,644)
Excess of Revenues Over Expenditures		339,898
Other Financing Sources (Uses)		
Distribution of Excess Commissions to DeSoto County, Florida, Board of County Commissioners		(339,898)
Total Other Financing Sources (Uses)		(339,898)
Net Change in Fund Balance		-
Fund Balance, Beginning of Year		-
Fund Balance, End of Year	$	-

See accompanying notes.

DESOTO COUNTY, FLORIDA
TAX COLLECTOR
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2025

	Custodial Fund
Assets	
Cash and Cash Equivalents	$ 685,215
Accounts Receivable	23,591
Total Assets	708,806
Liabilities	
Due to Other Governments	703,721
Escrow Deposits	5,085
Total Liabilities	708,806
Net Position	-
Total Liabilities and Net Position	$ 708,806

See accompanying notes.

DESOTO COUNTY, FLORIDA
TAX COLLECTOR
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Custodial Fund
Additions	
Property Taxes Collected for:	
Board of County Commissioners	$ 30,976,636
Other Taxing Agencies	19,655,461
Tax Certificate Redemptions:	
Board of County Commissioners	44,011
Individual Certificate Holders	2,251,008
Licenses and Fees Collected for Others	5,674,374
Total Additions	58,601,490
Deductions	
Disbursements of Property Taxes to:	
Board of County Commissioners	30,976,636
Other Taxing Agencies	19,655,461
Disbursements of Tax Certificate Redemptions to:	
Board of County Commissioners	44,011
Other Taxing Agencies	2,251,008
Disbursements of Licenses and Fees to Others	5,674,374
Total Deductions	(58,601,490)
Change in Net Position	-
Net Position, Beginning of Year	-
Net Position, End of Year	$ -

See accompanying notes.

DESOTO COUNTY, FLORIDA
TAX COLLECTOR
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Note 1 - Summary of Significant Accounting Policies

The following is a summary of the significant accounting principles and policies used in the preparation of the accompanying financial statements.

Reporting Entity

DeSoto County, Florida (the County) is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (the Board) and an appointed County Administrator. The County Administrator is responsible for the administration of all departments of which the Board has the authority to control pursuant to the general laws of Florida.

The DeSoto County, Florida Tax Collector (the Tax Collector) is an elected constitutional officer of the County as provided for by the Constitution of the State of Florida. Pursuant to Chapter 195.087, Florida Statutes, the Tax Collector's budget is submitted annually to the Florida Department of Revenue for approval and a copy is forwarded to the Board for coordination with the Board's budget. Any excess revenues received over expenditures made are remitted at year-end to the taxing districts.

As provided in Florida Statutes, the Tax Collector periodically notifies the Board and other governmental agencies of the commissions and fees due to the Tax Collector. By statute, commissions and fees attributable to the school board are paid by the Board.

For financial reporting purposes, the Tax Collector is deemed to be a part of the primary government of the County and, therefore, is included as such in the County's annual financial report.

Basis of Presentation

The accompanying financial statements include all the funds and accounts of the Tax Collector's office but are not intended to be a complete presentation of the County as a whole. Except for this matter, they are otherwise in conformity with accounting principles generally accepted in the United States of America (GAAP). The accompanying financial statements were prepared for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General - Local Governmental Entity Audits*.

The financial transactions of the Tax Collector are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows, fund balance, revenues, and expenditures. These funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The Tax Collector reports the following major governmental fund:

- **General Fund**—a governmental fund—is used to account for all revenues and expenditures applicable to the general operations of the Tax Collector that are not required, either legally or by GAAP, to be accounted for in another fund.

In addition, the Tax Collector also reports the following other fund type:

- **Custodial Fund**—a fiduciary fund—is used to account for assets held by the Tax Collector as a custodian for other governments. The custodial fund is used primarily for the following:
  - To account for the collection of certain state taxes and fees, including motor vehicle registration fees, and the subsequent remittance of those fees (less commission) to the State of Florida.
  - To account for the collection and distribution of local taxes and licenses, including real and personal property taxes.

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

Governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recorded when the liability is incurred, except for accumulated sick and vacation pay, which are not recorded until paid. Fiduciary funds are accounted for using the accrual basis of accounting.

Charges for services on the collection of property taxes are recognized as revenue in the fiscal year for which taxes are levied, provided they are collected within 30 days after the end of the fiscal year (if not, they are deferred). Certain other miscellaneous revenues are recorded as revenues when received because they are generally not measurable until actually received. Investment revenues are recorded as earned.

Measurement Focus
The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or “financial flow” measurement focus. This means that generally, only current assets and current liabilities are included in the balance sheet.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Accordingly, they present a summary of sources and uses of “available spendable resources” during a period.

The custodial funds are accounted for using an economic resource measurement focus and require a resource flow statement. The Tax Collector reports aggregated totals for additions and aggregated totals for deductions of custodial funds in which resources, upon receipt, are normally expected to be held for three months or less. The descriptions of the aggregated totals of additions and deductions indicate the nature of the resource flows.

Budgetary Requirement
Expenditures are controlled by appropriations in accordance with the budget requirements set forth in Florida Statutes.

A budget is legally adopted for the general fund and is on a basis consistent with GAAP. Budgetary control is at the expenditure classification level (personnel services, operating expenditures, and capital outlay). Budgetary changes within expenditure classification are made at the discretion of the Tax Collector. Amendments between expenditure classifications must be notified to the State of Florida Department of Revenue.

Property Tax Collections
Chapter 197, Florida Statutes, governs property tax collection.

Current Taxes
All property taxes become due and payable on November 1 and are delinquent on April 1 of the following year. Discounts of 4%, 3%, 2%, and 1% are allowed for early payment in November through February, respectively.

Unpaid Taxes—Sale of Tax Certificates
The Tax Collector advertises, as required by Florida Statutes, then sells tax certificates on all real property for unpaid taxes. Certificates not purchased are issued to the County. Any person owning real property upon which a tax certificate has been sold may redeem the certificate by paying the Tax Collector the face amount of the tax certificate plus interest and other costs.

Tax Deeds
The owner of a tax certificate may, after two years of the taxes being delinquent (after April 1), file an application for tax deed sale. The County, as a certificate owner, may exercise similar procedures two years after taxes have been delinquent (after April 1). Tax deeds are issued to the highest bidder for the property, which is sold at public auction. The Clerk of the Circuit Court administers these sales.

Compensated Absences
All full-time employees of the Tax Collector are entitled to annual vacation and sick leave with pay. Employees must use all vacation time earned within the fiscal year with the allowance for 24 hours of carry-over to the next fiscal year. Sick leave is accrued without limitation. The Tax Collector estimates the liability for leave that has not yet been used if the leave is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The Tax Collector does not, nor is she legally required to, accumulate financial resources for these unmatured obligations. Accordingly, the liability for compensated absences is not reported in the governmental fund but rather is reported in the basic financial statements of the County.

Refund of "Excess Fees"
Florida Statutes provide that the excess of the Tax Collector's fee revenue over expenditures is to be distributed to each governmental agency in the same proportion as the fees paid by each governmental agency bear to total fee income of the office. The amount of undistributed excess fees at the end of the fiscal year is reported as amounts due to the Board of County Commissioners and due to other taxing agencies.

The County pays a major portion of the fees collected by the Tax Collector. The payments by the County are recorded as operating expenditures in the financial statements of the County, and as charges for services revenue in the financial statements of the Tax Collector. Repayments to the County are recorded as other financing uses (transfers out) in the financial statements of the Tax Collector and as other financing sources (transfers in) in the financial statements of the County.

Deferred Inflows of Resources
Unavailable revenues represent revenues that have been earned but are not available (because they were received more than 30 days after year-end).

Unearned Revenue
Unearned revenue represents the portion of biennial service fees attributable to future years as well as advances for commissions and mailing costs received from the Board prior to fiscal year-end.

Use of Estimates
The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported and disclosed in the accompanying financial statements. Actual results could differ from estimates.

New Accounting Pronouncements
For the year ended September 30, 2025, the Tax Collector implemented Governmental Accounting Standards Board (GASB) Statement Nos. 101, *Compensated Absences*, and 102, *Certain Risk Disclosures*. GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences, achieved by aligning the recognition and measurement under a unified model and by amending certain previously required disclosures. As a result of the adoption of this statement, the Tax Collector has updated the calculation of compensated absences, which is shown in Note 4 and further described above. GASB Statement No. 102 intends to improve financial reporting by providing users of the financial statements with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. There was no impact to the Tax Collector's financial statements as a result of the adoption of this statement.

Note 2 - Cash and Investments

Cash
At year-end, the carrying amount of the Tax Collector's deposits was $1,151,363 ($466,148 in governmental funds and $685,215 in fiduciary funds). All of the Tax Collector's public deposits are held in qualified public depositories (QPDs) pursuant to Florida Statutes, Chapter 280. Under this Chapter, each QPD is required to pledge collateral to the State Treasurer against the public deposits. In the event of default by a QPD, all claims for public deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the QPD in default and, if necessary, assessments against other QPDs of the same type as the depositor in default.

In addition to cash deposits, the Tax Collector maintains cash on hand for the purpose of making change on transactions. At September 30, 2025, the Tax Collector held $5,300 in cash on hand.

Investments

The Tax Collector has not adopted an investment policy and so, by statute, follows the state's guidance set forth in Section 219.075, Florida Statutes, regarding the deposit of funds received and the investment of surplus funds. That section requires local governments without written investment policies, including County officers, to follow the state policy in Section 218.415(17), Florida Statutes. That section authorizes the following investments:

- The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the *Florida Interlocal Cooperation Act of 1969,* as provided in Florida Statute 163.01.

- Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

- Interest-bearing time deposits or savings accounts in QPDs.

- Direct obligations of the United States Treasury.

The Tax Collector does not have policies that address credit risk, custodial credit risk, or interest rate risk. The Tax Collector had no investments at year-end or during the year.

Note 3 - Capital Assets

The tangible personal property used by the Tax Collector in its governmental fund operations is reported as capital assets in the statement of net position in the County's financial statements. Upon acquisition, such assets are recorded as expenditures in the general fund of the Tax Collector and capitalized at cost in the capital asset accounts of the County. The Tax Collector maintains custodial responsibility for the capital assets used by her office.

Note 4 - Compensated Absences

Note 1 describes the policy for accrual and payment of vacation and sick leave.

The change in compensated absences during the year is as follows:

	Balance October 1, 2024	Net Change	Balance September 30, 2025	Due Within One Year
Compensated Absences	$ 4,386	$ 26,985	$ 31,371	$ 13,027

These liabilities are not reported on the fund statements for the Tax Collector but rather on the financial statements of the County.

Note 5 - Florida Retirement System (FRS) Pension Benefits

The Tax Collector participates in the FRS for pension benefits. A detailed plan description and any liability for employees of the Tax Collector are included in the financial statements of the County.

Note 6 - Postemployment Benefits Other Than Pensions

The Tax Collector participates in the plan established by the Board to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Tax Collector are included in the financial statements of the County.

Note 7 - Risk Management

The Tax Collector's office is covered for employee medical, workers' compensation, and liability and casualty risks by the Board. The Board provides coverage as a member of a public risk management pool in amounts that the Board feels are adequate.

The Tax Collector is also protected under sovereign immunity up to a maximum of $200,000 per person/$300,000 per occurrence for claims against the Tax Collector involving negligence, including automobile and general liability. Negligence claims in excess of the statutory limits set forth in Section 768.28, Florida Statutes, can only be recovered through an act of the State of Florida Legislature.

Note 8 - Litigation

From time to time, the office of the Tax Collector is involved as a defendant in certain litigation and claims arising from the ordinary course of operations. In the opinion of legal counsel, the range of potential liabilities will not materially affect the operations of the Tax Collector's office or the combined financial position of the County, which would be required to fund any claim payments.

REQUIRED SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
TAX COLLECTOR
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (MAJOR FUND)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Commissions and Fees:				
Board of County Commissioners	$ 965,000	$ 965,000	$ 960,608	$ (4,392)
Other Governmental Units	316,960	316,960	342,616	25,656
Delinquent Tax Fees	115,000	115,000	133,538	18,538
Other Taxing Districts	29,000	29,000	18,143	(10,857)
Miscellaneous	800	800	1,637	837
Total Revenues	1,426,760	1,426,760	1,456,542	29,782
Expenditures				
Current:				
General Government:				
Personnel Services	1,117,879	1,125,347	950,859	174,488
Operating Expenditures	185,401	185,401	154,232	31,169
Capital Outlay	-	11,553	11,553	-
(Total Expenditures)	(1,303,280)	(1,322,301)	(1,116,644)	205,657
Excess of Revenues Over Expenditures	123,480	104,459	339,898	235,439
Other Financing Sources (Uses)				
Distribution of Excess Commissions to DeSoto County, Florida, Board of County Commissioners	(123,480)	(104,459)	(339,898)	(235,439)
Total Other Financing Sources (Uses)	(123,480)	(104,459)	(339,898)	(235,439)
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -	$ -

OTHER REPORTS

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

Honorable Susan D. Pooley
Tax Collector
DeSoto County, Florida

We have audited, 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, the financial statements of the general fund and the aggregate remaining fund information of the DeSoto County, Florida Tax Collector (the Tax Collector) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Tax Collector's financial statements, and have issued our report thereon dated June 15, 2026.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Tax Collector's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tax Collector's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tax Collector's internal control.

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

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

Honorable Susan D. Pooley
Tax Collector
DeSoto County, Florida

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Tax Collector's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance 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 non-compliance 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 Tax Collector'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 Tax Collector's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

June 15, 2026
Sarasota, Florida

PURVIS GRAY

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE
WITH FLORIDA STATUTES, SECTION 218.415 – INVESTMENTS OF PUBLIC FUNDS

Honorable Susan D. Pooley
Tax Collector
DeSoto County, Florida

We have examined the DeSoto County, Florida Tax Collector's (the Tax Collector) compliance with Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2025. Management is responsible for the Tax Collector's compliance with those requirements. Our responsibility is to express an opinion on the Tax Collector's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Tax Collector complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Tax Collector complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the Tax Collector complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2025.

This report 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, the Tax Collector and applicable management, and the Board of County Commissioners of DeSoto County, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

June 15, 2026
Sarasota, Florida

MANAGEMENT LETTER

Honorable Susan D. Pooley
Tax Collector
DeSoto County, Florida

Report on the Financial Statements
We have audited the financial statements of the general fund and the aggregate remaining fund information of the DeSoto County, Florida Tax Collector (the Tax Collector) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 15, 2026.

Auditor's Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with American Institute of Certified Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated June 15, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., *Rules of the Auditor General,* requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Tax Collector was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The Tax Collector does not have any component units.

Financial Management
Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Honorable Susan D. Pooley
Tax Collector
DeSoto County, Florida

MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Tax Collector and applicable management, and the Board of County Commissioners of DeSoto County, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

Purvis Gray

June 15, 2026
Sarasota, Florida

2025

DeSoto County, Florida
Property Appraiser

Financial Statements and Independent Auditor's Report

September 30, 2025

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

PROPERTY APPRAISER
DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2025

TABLE OF CONTENTS

Independent Auditor's Report 1-3

Financial Statements
Balance Sheet - General Fund (Major Fund) 4
Statement of Revenues, Expenditures, and Changes in
Fund Balance - General Fund (Major Fund) 5
Notes to Financial Statements 6-10

Required Supplementary Information
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual - General Fund (Major Fund) 11

Other Reports
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards* 12-13
Independent Accountant's Report on Compliance with
Florida Statutes, Section 218.415 - Investments of Public Funds 14
Management Letter 15-16

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

Honorable David A. Williams, CFA
Property Appraiser
DeSoto County, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the general fund (major fund) of the DeSoto County, Florida Property Appraiser (the Property Appraiser) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Property Appraiser's financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the general fund (major fund) of the Property Appraiser as of September 30, 2025, and the changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter – Incomplete Presentation

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position, changes in financial position, and budgetary comparisons of the general fund (major fund), only for that portion of the general fund of DeSoto County, Florida that is attributable to the Property Appraiser. They do not purport to, and do not, present fairly the financial position of DeSoto County, Florida as of September 30, 2025, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Honorable David A. Williams, CFA
Property Appraiser
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Property Appraiser's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Property Appraiser's ability to continue as a going concern for a reasonable period of time.

Honorable David A. Williams, CFA
Property Appraiser
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, as listed in the table of contents, be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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 April 13, 2026, on our consideration of the Property Appraiser's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Property Appraiser's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Property Appraiser's internal control over financial reporting and compliance.

Purvis Gray

April 13, 2026
Sarasota, Florida

FINANCIAL STATEMENTS

DESOTO COUNTY, FLORIDA
PROPERTY APPRAISER
BALANCE SHEET
GENERAL FUND (MAJOR FUND)
SEPTEMBER 30, 2025

Assets	
Cash	$ 128,305
Total Assets	128,305
Liabilities and Fund Balance	
Liabilities	
Accounts Payable and Accrued Expenses	60
Due to DeSoto County Board of County Commissioners	126,823
Due to Other Governments	1,422
Total Liabilities	128,305
Fund Balance	-
Total Liabilities and Fund Balance	$ 128,305

See accompanying notes.

DESOTO COUNTY, FLORIDA
PROPERTY APPRAISER
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND (MAJOR FUND)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Revenues	
Charges for Services:	
DeSoto County Board of County Commissioners	$ 1,625,562
Other Taxing Agencies	16,803
Interest Income	1,641
Miscellaneous	4,012
Total Revenues	1,648,018
Expenditures	
Current:	
General Government:	
Personnel Services	1,082,614
Operating Expenditures	330,075
Capital Outlay	108,506
(Total Expenditures)	(1,521,195)
Excess of Revenues Over Expenditures	126,823
Other Financing Sources (Uses)	
Distribution of Excess Appropriations to DeSoto County Board of County Commissioners	(126,823)
Total Other Financing Sources (Uses)	(126,823)
Net Change in Fund Balance	-
Fund Balance, Beginning of Year	-
Fund Balance, End of Year	$ -

See accompanying notes.

DESOTO COUNTY, FLORIDA
PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

Note 1 - Summary of Significant Accounting Policies

The following is a summary of the significant accounting principles and policies used in the preparation of the financial statements.

Reporting Entity
DeSoto County, Florida (the County) is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (the Board) and managed by an appointed County Administrator. The County Administrator is responsible for the administration of all departments of which the Board has the authority to control pursuant to the general laws of the State of Florida.

The DeSoto County, Florida Property Appraiser (the Property Appraiser) is an elected constitutional officer of the County as provided for by the Constitution of the State of Florida, Article VIII, Section 1(d). The Property Appraiser is part of the primary government of the County. Pursuant to the Florida Statutes, the Property Appraiser's budget is submitted annually to the Florida Department of Revenue, Division of Ad Valorem Tax, for approval, and a copy is forwarded to the Board.

Fees earned by the Property Appraiser (equal to the amount of the amended budget) are billed quarterly to the Board and other governmental agencies in proportion to prior year taxes levied, or in the case of non-ad valorem districts, by other reasonable methods. By statute, fees attributable to municipalities and school boards are paid by the Board.

For financial statement reporting purposes, the Property Appraiser is deemed to be a part of the primary government of the County and, therefore, is included as such in the County's annual financial report.

Basis of Presentation
The accompanying financial statements include all the funds and accounts of the Property Appraiser's office but are not a complete presentation of the County as a whole. Except for this matter, they are otherwise in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). The accompanying financial statements were prepared for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General - Local Governmental Entity Audits.*

The financial transactions of the Property Appraiser are recorded in one individual fund. This fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures.

The Property Appraiser reports the following fund type:

- **Governmental Fund**
  - **Major Fund**
    - **General Fund**—the general fund is the general operating fund of the Property Appraiser. It is used to account for all financial resources.

DESOTO COUNTY, FLORIDA
PROPERTY APPRAISER
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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

Governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the liability is incurred, except for accumulated sick and vacation pay, which are not recorded until paid.

Charges for services on the assessment of property are recognized as revenue in the fiscal year earned, provided they are collected within 30 days after the end of the fiscal year (if not, they are deferred). Certain other miscellaneous revenues are recorded as revenues when received because they are generally not measurable until actually received. Interest income is recorded as earned.

Measurement Focus
The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. The governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that generally, only current assets and current liabilities are included in the balance sheet.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Accordingly, they present a summary of sources and uses of "available spendable resources" during a period.

Refund of "Excess Fees"
Florida Statutes provide that the excess of the Property Appraiser's fee revenue over expenditures is to be distributed to each governmental agency in the same proportion as the fees paid by each governmental agency. The amount of undistributed excess fees at the end of the fiscal year is reported as amounts due to the Board and other governmental agencies.

The County pays a major portion of the fees collected by the Property Appraiser. The payments by the County are recorded as operating expenditures in the financial statements of the County, and as charges for services revenues in the financial statements of the Property Appraiser. Repayments to the County are recorded as other financing uses (transfers out) in the financial statements of the Property Appraiser and as other financing sources (transfers in) in the financial statements of the County.

Compensated Absences
The full-time employees of the Property Appraiser are entitled to annual vacation and sick leave with pay. The employees may accumulate unused vacation leave up to a maximum of 225 hours and can accumulate sick leave with no limit. The employees are encouraged to use their annual leave in the year that it is earned. The Property Appraiser records compensated absences as expenditures when the leave is used by the employees.

Use of Estimates
The preparation of financial statements in conformity with U.S. GAAP requires management to make a number of estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. There were no significant estimates as of September 30, 2025.

New Accounting Pronouncements
For the year ended September 30, 2025, the Property Appraiser implemented Governmental Accounting Standards Board (GASB) Statement Nos. 101, *Compensated Absences,* and 102, *Certain Risk Disclosures.* GASB No. 101 updates the recognition and measurement guidance for compensated absences, achieved by aligning the recognition and measurement under a unified model and by amending certain previously required disclosures. As a result of the adoption of this statement, the Property Appraiser has updated the calculation of compensated absences, which, while not recognized in the Property Appraiser's financial statements due to the basis of accounting, is disclosed in Note 4. Statement No. 102 intends to improve financial reporting by providing users of the financial statements with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. There was no impact to the Property Appraiser's financial statements as a result of the adoption of this statement.

Note 2 - Cash and Investments

Cash
At year-end, the carrying amount of the Property Appraiser's deposits was $128,205. All of the Property Appraiser's public deposits are held in qualified public depositories (QPDs) pursuant to Florida Statutes, Chapter 280. Under this Chapter, each QPD is required to pledge collateral to the State Treasurer against the public deposits. In the event of default by a QPD, all claims for public deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the QPD in default and, if necessary, assessments against other QPDs of the same type as the depositor in default.

In addition to cash deposits, the Property Appraiser maintains cash on hand for the purpose of making change on transactions. At September 30, 2025, the Property Appraiser held $100 in cash on hand.

Investments
The Property Appraiser has not adopted an investment policy and so, by statute, follows the state's guidance set forth in Section 219.075, Florida Statutes, regarding the deposit of funds received and the investment of surplus funds. That Section requires local governments without written investment policies, including County officers, to follow the state policy in Section 218.415(17), Florida Statutes. That Section authorizes the following investments:

- The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the *Florida Interlocal Cooperation Act of 1969*, as provided in Florida Statute 163.01.

- Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

- Interest-bearing time deposits or savings accounts in QPDs.
- Direct obligations of the United States Treasury.

The Property Appraiser does not have policies that address credit risk, custodial credit risk, or interest rate risk. The Property Appraiser had no investments at year-end, or during the year.

Note 3 - Capital Assets

The tangible personal property used by the Property Appraiser is reported as capital assets in the statement of net position in the County's financial statements. Upon acquisition, such assets are recorded as expenditures in the general fund of the Property Appraiser and capitalized at cost in the capital asset accounts of the County. The Property Appraiser maintains custodial responsibility for the capital assets used by his office.

Note 4 - Compensated Absences

Compensated absences include amounts more likely than not to be used or amounts payable under the Property Appraiser's annual leave and sick leave policy and are reported as a liability in the statement of net position in the County's financial statements. That liability includes earned but unused vacation, sick, and compensatory time, as well as payroll taxes related thereto. Annual vacation and sick are accrued based on length of employment, but compensatory time is earned in lieu of overtime pay. After six months of service, annual vacation is paid out hour-for-hour upon separation from employment. Annual sick and compensatory time are not paid out upon termination, but amounts more likely than not to be used in future years are included in the below liability.

The change in compensated absences during the year is as follows:

	Balance October 1, 2024	Additions	Retirements	Balance September 30, 2025	Due Within One Year
Compensated Absences*	$ 49,702	$ 48,944	$ (21,151)	$ 77,495	$ 59,038

* GASB Statement No. 101, *Compensated Absences*, was implemented during the current year but did not require restatement of beginning balances and was instead included in current year additions as the effect of this implementation will be immaterial in the County's financial statements where the liability is ultimately recognized.

Note 5 - Florida Retirement System (FRS) Pension Benefits

The Property Appraiser participates in the FRS for pension benefits. A detailed plan description and any liability for employees of the Property Appraiser are included in the financial statements of the County.

Note 6 - Postemployment Benefits Other Than Pensions

The Property Appraiser participates in the plan established by the Board to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Property Appraiser are included in the financial statements of the County.

Note 7 - Risk Management

The Property Appraiser's office is covered for employee medical, workers' compensation, liability, and casualty risks by the Board. The Board provides coverage as a member of a public risk management pool in amounts that the Board feels are adequate.

The Property Appraiser is also protected under sovereign immunity up to a maximum of $200,000 per person/$300,000 per occurrence for claims against the Property Appraiser involving negligence, including automobile and general liability. Negligence claims in excess of the statutory limits set forth in Section 768.28, Florida Statutes, can only be recovered through an act of the State of Florida Legislature.

Note 8 - Litigation

From time to time, there are lawsuits pending against the Property Appraiser. These usually deal with the valuation and assessment of real properties in the County and the denial of exemptions. The Property Appraiser and legal counsel are of the opinion that the outcome of these lawsuits will not have a material adverse effect on the financial position of the Property Appraiser.

REQUIRED SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
PROPERTY APPRAISER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (MAJOR FUND)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Charges for Services:				
DeSoto County Board of County Commissioners	$ 1,585,320	$ 1,626,062	$ 1,625,562	$ (500)
Other Taxing Agencies	19,485	18,225	16,803	(1,422)
Interest Income	-	-	1,641	1,641
Miscellaneous	-	-	4,012	4,012
Total Revenues	1,604,805	1,644,287	1,648,018	3,731
Expenditures				
Current:				
General Government:				
Personnel Services	1,099,361	1,143,843	1,082,614	61,229
Operating Expenditures	307,444	307,444	330,075	(22,631)
Capital Outlay	95,000	90,000	108,506	(18,506)
Reserve	103,000	103,000	-	103,000
(Total Expenditures)	(1,604,805)	(1,644,287)	(1,521,195)	123,092
Excess of Revenues Over Expenditures	-	-	126,823	126,823
Other Financing Sources (Uses)				
Distribution of Excess Appropriations to DeSoto County Board of County Commissioners	-	-	(126,823)	(126,823)
Total Other Financing Sources (Uses)	-	-	(126,823)	(126,823)
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -	$ -

OTHER REPORTS

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

Honorable David A. Williams, CFA
Property Appraiser
DeSoto County, Florida

We have audited, 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, the financial statements of the general fund (major fund) of the DeSoto County, Florida Property Appraiser (the Property Appraiser) as of and for the year ended September 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated April 13, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Property Appraiser's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Property Appraiser's internal control. Accordingly, we do not express an opinion on the effectiveness of the Property Appraiser's internal control.

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

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

Honorable David A. Williams, CFA
Property Appraiser
DeSoto County, Florida

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Property Appraiser's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance 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 non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

April 13, 2026
Sarasota, Florida

PURVIS GRAY

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTES, SECTION 218.415 – INVESTMENTS OF PUBLIC FUNDS

Honorable David A. Williams, CFA
Property Appraiser
DeSoto County, Florida

We have examined the DeSoto County, Florida Property Appraiser's (the Property Appraiser) compliance with Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2025. Management is responsible for the Property Appraiser's compliance with those requirements. Our responsibility is to express an opinion on the Property Appraiser's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Property Appraiser complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Property Appraiser complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagements.

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

In our opinion, the Property Appraiser complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2025.

This report 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, the Property Appraiser, and applicable management, and the Board of County Commissioners of DeSoto County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Purvis Gray

April 13, 2026
Sarasota, Florida

MANAGEMENT LETTER

Honorable David A. Williams, CFA
Property Appraiser
DeSoto County, Florida

Report on the Financial Statements
We have audited the financial statements of the general fund (major fund) of the DeSoto County, Florida Property Appraiser (the Property Appraiser) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated April 13, 2026.

Auditor's Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General.*

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with the American Institute of Certified Public Accountants *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 April 13, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General,* requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Property Appraiser was established by the Constitution of the State of Florida, Article VIII, Section 1(d). The Property Appraiser does not have any component units.

Honorable David A. Williams, CFA
Property Appraiser
DeSoto County, Florida

MANAGEMENT LETTER

Financial Management
Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters
Section 10.554(1)(i)3., *Rules of the Auditor General,* requires us to communicate non-compliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter
Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Property Appraiser, and applicable management, and the Board of County Commissioners of DeSoto County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

Purvis Gray

April 13, 2026
Sarasota, Florida

2025

DeSoto County, Florida
Supervisor of Elections

Financial Statements and Independent Auditor's Report

September 30, 2025

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

SUPERVISOR OF ELECTIONS
DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2025

TABLE OF CONTENTS

Independent Auditor's Report 1-3

Financial Statements
Balance Sheet - General Fund (Major Fund) 4
Statement of Revenues, Expenditures, and
Changes in Fund Balance - General Fund (Major Fund) 5
Notes to Financial Statements 6-11

Required Supplementary Information
Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual - General Fund (Major Fund) 12
Note to Required Supplementary Information 13

Other Reports
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards* 14-15
Independent Accountant's Report on Compliance with Florida
Statutes, Section 218.415 - Investments of Public Funds 16
Management Letter 17-18

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

Honorable Debbie Wertz
Supervisor of Elections
DeSoto County, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the general fund (major fund) of the DeSoto County, Florida Supervisor of Elections (the Supervisor of Elections) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the general fund (major fund) of the Supervisor of Elections as of September 30, 2025, and the changes in financial position, of the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter – Incomplete Presentation

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position, changes in financial position, and budgetary comparisons of the general fund (major fund), only for that portion of the general fund of DeSoto County, Florida that is attributable to the Supervisor of Elections. They do not purport to, and do not, present fairly the financial position of DeSoto County, Florida as of September 30, 2025, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Honorable Debbie Wertz
Supervisor of Elections
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Supervisor of Elections' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions, or events, considered in the aggregate, that raise substantial doubt about the Supervisor of Elections' ability to continue as a going concern for a reasonable period of time.

Honorable Debbie Wertz
Supervisor of Elections
DeSoto County, Florida

INDEPENDENT AUDITOR'S REPORT

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, as listed in the table of contents, be presented to supplement the financial statements. Such information is the responsibility of management, and although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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 January 6, 2026, on our consideration of the Supervisor of Elections' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Supervisor of Elections' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Elections' internal control over financial reporting and compliance.

Purvis Gray

January 6, 2026
Sarasota, Florida

FINANCIAL STATEMENTS

DESOTO COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
BALANCE SHEET
GENERAL FUND (MAJOR FUND)
SEPTEMBER 30, 2025

Assets		
Cash	$	26,340
Prepaid Items		11,039
Total Assets		37,379
Liabilities and Fund Balance		
Liabilities		
Accounts Payable and Accrued Expenses		5,019
Due to Board of County Commissioners		21,321
Total Liabilities		26,340
Fund Balance		
Nonspendable		11,039
Total Fund Balance		11,039
Total Liabilities and Fund Balance	$	37,379

See accompanying notes.

DESOTO COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GENERAL FUND (MAJOR FUND)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Revenues	
Federal Grant	$ 11,160
Charges for Services	5,858
Interest Income	8
Total Revenues	17,026
Expenditures	
Current:	
General Government:	
Personnel Services	318,661
Operating Expenditures	251,825
Capital Outlay	11,045
(Total Expenditures)	(581,531)
(Deficiency) of Revenues (Under) Expenditures	(564,505)
Other Financing Sources (Uses)	
Transfers in from DeSoto County, Board of County Commissioners	583,372
Transfers out to DeSoto County, Board of County Commissioners	(21,321)
Total Other Financing Sources (Uses)	562,051
Net Change in Fund Balance	(2,454)
Fund Balance, Beginning of Year	13,493
Fund Balance, End of Year	$ 11,039

See accompanying notes.

Note 1 - Summary of Significant Accounting Policies

The following is a summary of the significant accounting principles and policies used in the preparation of these financial statements:

Reporting Entity
DeSoto County, Florida (the County) is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (the Board) and an appointed County Administrator. The County Administrator is responsible for the administration of all departments of which the Board has the authority to control pursuant to the general laws of Florida.

The DeSoto County, Florida Supervisor of Elections (the Supervisor of Elections) is an elected constitutional officer of the County as provided for by the Constitution of the State of Florida, Article VIII, Section 1(d), and is a part of the primary government of the County. Pursuant to Chapter 129, Florida Statutes, the Supervisor of Elections' budget is submitted annually to the Board for approval. The Board distributes the funds necessary to operate the Supervisor of Elections' office on a monthly basis. Any excess of appropriations received from the Board over actual expenditures for the fiscal year is required to be returned to the Board within 31 days after the close of the fiscal year.

For financial statement reporting purposes, the Supervisor of Elections is deemed to be a part of the primary government of the County and, therefore, is included as such in the County's annual financial report.

Basis of Presentation
The accompanying financial statements include all the funds and accounts of the Supervisor of Elections' office but are not a complete presentation of the County as a whole. Except for this matter, they are otherwise in conformity with accounting principles generally accepted in the United States of America (GAAP). The accompanying financial statements were prepared for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(4), *Rules of the Auditor General - Local Governmental Entity Audits.*

The financial transactions of the Supervisor of Elections are recorded in one individual fund. This fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

The Supervisor of Elections reports the following fund type:

- **Governmental Fund**
  - **Major Fund**
    - **General Fund**—the general fund is the general operating fund of the Supervisor of Elections. It is used to account for all financial resources.

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

Governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures for the current period. The Supervisor of Elections considers receivables collected within 30 days after year-end to be available and recognizes them as revenues of the current year. Expenditures are recorded when the liability is incurred, except for accumulated sick and vacation pay, which is not recorded until paid.

Measurement Focus
The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that generally, only current assets and current liabilities are included in the balance sheet.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance. Accordingly, they present a summary of sources and uses of "available spendable resources" during a period.

Prepaid Items
Certain prepayments to vendors reflect costs applicable to future accounting periods. These prepayments are recorded as expenditures in the year the service is rendered.

Return of "Excess Fees"
The County funds a major portion of the operating budget of the Supervisor of Elections (net of grants and miscellaneous receipts). The payments by the County to fund the operations of the Supervisor of Elections are recorded as transfers out in the basic financial statements of the County, and as other financing sources in the financial statements of the Supervisor of Elections. Any excess of revenues and transfers in over expenditures for the year ended September 30 are reported as transfers out and due to the Board and are payable by October 31. Repayments to the County are recorded as other financing uses (transfers out) in the financial statements of the Supervisor of Elections and as other financing sources (transfers in) in the basic financial statements of the County. The amount of undistributed excess appropriations at the end of the fiscal year, if any, is reported as amounts due to the Board.

Compensated Absences
The employees of the Supervisor of Elections are entitled to annual vacation and sick leave with pay. The employees may accumulate unused vacation leave up to a maximum of 160 hours. Accrued sick leave is paid at a rate of 25% of the hours accrued for employees with 20 years of service, 35.5% of the hours accrued for employees with 25 years of service, and 50% of the hours accrued for employees with 30 years of service. The employees are encouraged to use their annual leave in the year that it is earned. Vacation and sick leave payments are included in operating costs when payments are made to employees. The Supervisor does not, nor is she legally required to, accumulate financial resources for these unmatured obligations. Accordingly, the liability for compensated absences is not reported in the governmental fund of the Supervisor, but rather is reported in the basic financial statements of the County.

Fund Balances

Fund balance classifications comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components—nonspendable, restricted, committed, assigned, and unassigned:

- **Nonspendable**—This component of fund balance consists of amounts that cannot be spent because: (a) they are not expected to be converted to cash, or (b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Supervisor of Elections has a nonspendable fund balance of $11,039 as of September 30, 2025.

- **Restricted**—This component of fund balance consists of amounts that are constrained either: (a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments), or (b) by law through constitutional provisions or enabling legislation. The Supervisor of Elections does not have any restricted fund balances as of September 30, 2025.

- **Committed**—This component of fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (e.g., policy) of the Supervisor of Elections. These committed amounts cannot be used for any other purpose unless the Supervisor of Elections removes or changes the specified use by taking the same type of action (e.g., policy) employed to constrain those amounts. The Supervisor of Elections does not have any committed fund balances as of September 30, 2025.

- **Assigned**—This component of fund balance consists of amounts that are constrained by a less-than-formal action of the organization's governing authority, or by an individual or body to whom the governing authority has delegated this responsibility. The Supervisor of Elections has not delegated the responsibility to assign fund balances to any individual or body.

- **Unassigned**—This classification is used for: (a) negative unrestricted fund balances in any governmental fund, or (b) fund balances within the general fund that are not restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the Supervisor of Elections' policy to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use, it is the Supervisor of Elections' policy to use committed resources first, then assigned, and then unassigned as needed.

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make a number of estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from estimates. There were no significant estimates as of September 30, 2025.

New Accounting Pronouncements
For the year ended September 30, 2025, the Supervisor of Elections implemented Governmental Accounting Standards Board (GASB) Statement Nos. 101, *Compensated Absences*, and 102, *Certain Risk Disclosures*. GASB No. 101 updates the recognition and measurement guidance for compensated absences, achieved by aligning the recognition and measurement under a unified model and by amending certain previously required disclosures. As a result of the adoption of this statement, the Supervisor of Elections has updated the calculation of compensated absences, which, while not recognized in the Supervisor of Elections' financial statements due to the basis of accounting, is disclosed in Note 4. Statement No. 102 intends to improve financial reporting by providing users of the financial statements with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. There was no impact to the Supervisor of Elections' financial statements as a result of the adoption of this statement.

Note 2 - Cash and Investments

At year-end, the carrying amount of the Supervisor of Elections' deposits was $26,340. All of the Supervisor of Elections' public deposits are held in qualified public depositories (QPDs) pursuant to Florida Statutes, Chapter 280. Under this Chapter, each QPD is required to pledge collateral to the State Treasurer against public deposits. In the event of default by a QPD, all claims for public deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the QPD in default and, if necessary, assessments against other QPDs of the same type of depositor in default.

The Supervisor of Elections maintained no cash on hand at September 30, 2025.

Investments
The Supervisor of Elections has not adopted an investment policy and so, by statute, follows the state's guidance set forth in Section 219.075, Florida Statutes, regarding the deposit of funds received and the investment of surplus funds. That Section requires local governments without written investment policies, including County officers, to follow the state policy in Section 218.415(17), Florida Statutes. That Section authorizes the following investments:

- The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the *Florida Interlocal Cooperation Act*, as provided in Florida Statute 163.01.
- Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
- Interest-bearing time deposits or savings accounts in qualified public depositories.
- Direct obligations of the United States Treasury.

The Supervisor of Elections does not have policies that address credit risk, custodial credit risk, or interest rate risk. The Supervisor of Elections had no investments at year-end or during the year.

Note 3 - Capital Assets

The tangible personal property used by the Supervisor of Elections is reported as capital assets in the statement of net position in the County's basic financial statements. Upon acquisition, such assets are recorded as expenditures in the general fund of the Supervisor of Elections and capitalized at cost in the capital asset accounts of the County. The Supervisor of Elections maintains custodial responsibility for the capital assets used by her office.

Note 4 - Compensated Absences

The amount of vested compensated absences payable under the Supervisor of Elections' annual leave policy is reported as a liability in the statement of net position in the County's basic financial statements. That liability includes earned but unused vacation, as well as payroll taxes related thereto.

As a result of the implementation of GASB No. 101, Compensated Absences, the Supervisor of Elections revised the calculation of compensated absences as of October 1, 2024. With this revision, the Supervisor of Elections has begun accruing compensatory time that is earned as of year-end and is expected to be used. Beginning balances were not restated in the implementation process as no compensatory time was earned and payable as of October 1, 2024.

The change in compensated absences during fiscal year 2025 is as follows:

Beginning Balance	$ 500
Net Increases/(Decreases)	(500)
Ending Balance	$ -

All compensated absences were used as of September 30, 2025, and therefore, no ending balance is included above. The portion of the compensated absences liability estimated to be paid during the next year (current portion) is also $0.

Note 5 - Florida Retirement System (FRS) Pension Benefits

The Supervisor of Elections participates in the FRS for pension benefits. A detailed plan description and any liability for employees of the Supervisor of Elections are included in the financial statements of the County.

Note 6 - Postemployment Benefits Other Than Pensions

The Supervisor of Elections participates in the plan established by the Board to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Supervisor of Elections are included in the financial statements of the County.

Note 7 - Risk Management

The Supervisor of Elections' office is covered for employee medical, workers' compensation, liability, and casualty risks by the Board. The Board provides coverage as a member of a public risk management pool in amounts that the Board feels are adequate.

The Supervisor of Elections is also protected under sovereign immunity up to a maximum of $200,000 per person/$300,000 per occurrence for claims against the Supervisor of Elections involving negligence, including automobile and general liability. Negligence claims in excess of the statutory limits set forth in Section 768.28, Florida Statutes, can only be recovered through an act of the State of Florida Legislature.

Note 8 - Litigation

From time to time, the office of the Supervisor of Elections is involved as a defendant in certain litigation and claims arising from the ordinary course of operations. In the opinion of legal counsel, the range of potential liabilities will not materially affect the operations of the Supervisor of Elections' office or the financial position of the County, which would be required to fund any claims payments.

REQUIRED SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (MAJOR FUND)
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Federal Grant	$ -	$ 11,160	$ 11,160	$ -
Charges for Services	-	4,000	5,858	1,858
Interest Income	-	-	8	8
Total Revenues	-	15,160	17,026	1,866
Expenditures				
Current:				
General Government:				
Personnel Services	336,441	343,134	318,661	24,473
Operating Expenditures	190,238	233,098	251,825	(18,727)
Capital Outlay	-	7,140	11,045	(3,905)
(Total Expenditures)	(526,679)	(583,372)	(581,531)	1,841
(Deficiency) Excess of Revenues (Under) Over Expenditures	(526,679)	(568,212)	(564,505)	3,707
Other Financing Sources (Uses)				
Transfers in from DeSoto County, Board of County Commissioners	526,679	568,212	583,372	15,160
Transfers out to DeSoto County, Board of County Commissioners	-	-	(21,321)	(21,321)
Total Other Financing Sources (Uses)	526,679	568,212	562,051	(6,161)
Net Change in Fund Balance	-	-	(2,454)	(2,454)
Fund Balance, Beginning of Year	-	-	13,493	13,493
Fund Balance, End of Year	$ -	$ -	$ 11,039	$ 11,039

See accompanying note.

DESOTO COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2025

Note 1 - Budgetary Requirement

On or before June 1 of each year, the DeSoto County, Florida Supervisor of Elections (the Supervisor of Elections) submits a tentative budget for the ensuing fiscal year to the DeSoto County Board of County Commissioners (the Board). The budget is adopted in the same manner as the budget of the Board.

A budget is legally adopted only for the general fund and is on a basis consistent with accounting principles generally accepted in the United States of America. Budgetary control is exercised at the fund level; net expenditures cannot exceed the budgeted appropriation from the Board, as amended. Budgetary changes within the fund can be made at the discretion of the Supervisor of Elections. Amendments to increase the Board appropriation must be submitted to the Board.

In accordance with Florida Statute 129.201, the Supervisor of Elections' budget, as approved by the County Commission, is included in the general county budget and is subject to the same provisions of laws as the County's annual budget. As such, the Supervisor of Elections' budget must regulate its expenditures, and funds may not be expended except pursuant to the adopted budget.

OTHER REPORTS

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

Honorable Debbie Wertz
Supervisor of Elections
DeSoto County, Florida

We have audited, 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, the financial statements of the general fund (major fund) of the DeSoto County, Florida Supervisor of Elections (the Supervisor of Elections) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Supervisor of Elections' financial statements, and have issued our report thereon dated January 6, 2026.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Supervisor of Elections' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Supervisor of Elections' internal control. Accordingly, we do not express an opinion on the effectiveness of the Supervisor of Elections' internal control.

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

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

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Supervisor of Elections' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material

Honorable Debbie Wertz
Supervisor of Elections
DeSoto County, Florida

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

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 non-compliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

January 6, 2026
Sarasota, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTES, SECTION 218.415 - INVESTMENTS OF PUBLIC FUNDS

Honorable Debbie Wertz
Supervisor of Elections
DeSoto County, Florida

We have examined the DeSoto County, Florida Supervisor of Elections' (the Supervisor of Elections) compliance with Section 218.415, Florida Statutes during the fiscal year ended September 30, 2025. Management is responsible for the Supervisor of Elections' compliance with those requirements. Our responsibility is to express an opinion on the Supervisor of Elections' compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Supervisor of Elections complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Supervisor of Elections complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Supervisor of Elections' compliance with specified requirements.

In our opinion, the Supervisor of Elections complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2025.

This report 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, the Supervisor of Elections and applicable management, and the Board of County Commissioners of DeSoto County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Purvis Gray

January 6, 2026
Sarasota, Florida

MANAGEMENT LETTER

Honorable Debbie Wertz
Supervisor of Elections
DeSoto County, Florida

Report on the Financial Statements
We have audited the financial statements of the general fund (major fund) of the DeSoto County, Florida Supervisor of Elections (the Supervisor of Elections) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated January 6, 2026.

Auditor's Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with American Institute of Certified Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated January 6, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General,* requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Supervisor of Elections was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There were no component units related to the Supervisor of Elections.

Financial Management
Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Honorable Debbie Wertz
Supervisor of Elections
DeSoto County, Florida

MANAGEMENT LETTER

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Supervisor of Elections, and the Board of County Commissioners of DeSoto County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

Purvis Gray

January 6, 2026
Sarasota, Florida

PURVIS GRAY

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of DeSoto County, Florida (the County) for the year ended September 30, 2025, and have issued our report thereon dated June 26, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards,* the Uniform Guidance, and Chapter 10.550, *Rules of the Auditor General*. We have communicated such information in our engagement letter to you dated July 31, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements.

- As described in Note 1 to the financial statements, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences.* The effects of this implementation are also described in Note 1. GASB Statement No. 102, *Certain Risk Disclosures,* was also adopted during 2025 and was determined to have no impact to the County's financial statements.

The application of existing policies was not changed during 2025. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Estimates
Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the County's financial statements were:

- **Allowance for Uncollectible Receivables**
  - *Fire and EMS*—Accounts receivable at year-end were offset by an allowance for doubtful accounts. Management determined the allowance for doubtful accounts based upon aging of the accounts receivable (Note 4).
  - *Water/Sewer Utility*—Accounts receivable at year-end were offset by an allowance for doubtful accounts. Management determined the allowance for doubtful accounts based upon aging of the accounts receivable (Note 4).
  - *State Housing Initiative Partnership Program (SHIP)*—Notes receivable at year-end were offset by an allowance for doubtful accounts. Management determined the allowance for doubtful accounts based on historical collection experience (Note 4).

- **Depreciation**—The County uses straight-line depreciation and industry guidelines for useful lives (Note 5).

- **Lease Right-to-Use Asset and Liability**—The County bases the right-to-use asset value on the initial measurement of the lease liability, plus any payments made at or before the commencement of the lease term and certain direct costs. The lease liability is measured at the present value of payments expected to be made during the lease term (Notes 5 and 6).

- **Subscription Asset and Liability**—The County bases the subscription asset value on the initial measurement of the subscription liability, plus any payments made at or before the commencement of the subscription term and certain direct costs. The subscription liability is measured at the present value of payments expected to be made during the subscription term (Notes 5 and 6).

- **Lease Receivable and Related Deferred Inflows of Resources**—The County bases the lease receivable on the present value of payments expected to be received during the lease term, while the deferred inflows of resources is based on the balance of the lease receivable divided evenly over the lease term (Note 4).

- **Accrued Compensated Absences**—The County and Officers base this liability on reports from their respective payroll systems. The calculations use the employees' current pay and benefit rates and accrued hours (for vacation, sick leave, and comp time) as of year-end (Note 6A).

- **Accrued Landfill Closure/Post-Closure Costs**—The County's calculation of accrued landfill closure/post-closure care costs are based on cost estimates approved by the Florida Department of Environmental Protection annually. The same costs are used for both regulatory and accounting purposes. For accounting purposes, capacity used during the year and remaining capacity at year-end are based on the County engineer's estimate using computer modeling. The provision credit resulted from a revision of the expected life of the landfill zones (Note 6C).

- **Other Postemployment Benefits (OPEB)**—Management's estimate of the total OPEB liability, related deferred inflows/outflows of resources, and expenses for OPEB at year-end, is an estimate based on actuarial studies performed by a qualified actuary retained by the County. The actuarial valuation is based upon actuarial methods and assumptions which are selected based on risk and market factors affecting governmental entities of similar sizes, OPEB plan policies, and employee census information. The total OPEB liability and deferred inflows/outflows of resources allocated to the County are determined by the actuary and also considered a significant estimate (Note 9).

- **Pension Related**—As a participating employer in the Florida Retirement System (FRS), the County has recorded its share of the FRS's net pension liabilities and related deferred outflows/inflows on its statement of net position. These numbers are estimates based on assumptions underlying actuarial reports, and there are additional assumptions embedded in the employer allocations. If these assumptions were changed, the reported amounts could be significantly affected. In addition, because the FRS operates on a fiscal year ended June 30, there is a difference between the measurement date of these numbers (June 30) and the reporting date (September 30) each year (Note 8).

We evaluated the key factors and assumptions used to develop the above-described estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures
The financial statement disclosures were drafted by us, and are intended to be neutral, consistent, and clear. Certain disclosures may be sensitive to particular users.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatement detected as a result of audit procedures was corrected by management: an adjustment to accrue and defer revenue related to Medicaid Public Emergency Medical Transportation and Medicaid Emergency Medical Services Managed Care Organization payments in the combined amount of $641,493.

Disagreements with Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated June 26, 2026.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. It is our understanding that management employed the services of other accountants (Milestone, Inc.) to assist with the year-end closeout. To our knowledge, all consultations with those or other accountants were properly coordinated.

Other Audit Matters
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The following are audit matters we would like to bring to the attention of the Board of County Commissioners and management of the County:

- **Building Fund Compliance**
  Per Florida Statute 553.80 (the statute), a local government may not carry forward an amount exceeding the average of its operating budget for enforcing the Florida Building Code for the previous four fiscal years. Compliance testing over the Building Fund was performed, concluding that the County is not in compliance with the statute. The current year fund balance exceeded the average operating budget for the previous four fiscal years by approximately $445,000. We recommend that the County review the statute to determine the best allowable use of the excess funds and become compliant as soon as possible.

- **Upcoming Accounting Pronouncements**
  - GASB Statement No. 103, *Financial Reporting Model Improvements,* will become effective for the year ending September 30, 2026. This statement improves presentation and disclosure requirements for governmental financial statements.

  - GASB Statement No. 104, *Disclosures of Certain Capital Assets,* will be effective for the year ending September 30, 2026. This statement enhances financial statement note disclosures by requiring governments to provide more detailed information about certain types of capital assets. Specifically, lease assets, intangible right-to-use assets, and subscription-based IT arrangements must be disclosed separately by major class in the capital assets note disclosures. In addition, intangible assets other than these categories must also be disclosed separately by major class.

Significant Risks Identified
In our engagement letter with the County, we identified a significant risk related to the calculation of depreciation expense. Further planning determined that this particular risk no longer presented a significant risk of material misstatement to the financial statements of the County.

Other Matters

We applied certain limited procedures to the management's discussion and analysis (MD&A) and the required supplementary information other than MD&A, as listed in the table of contents (collectively, the required supplementary information), which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Honorable Members of the Board of County Commissioners
DeSoto County, Florida

We were engaged to report on other supplementary information (as listed in the table of contents), which accompanies the financial statements, but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Honorable Members of the DeSoto County Board of County Commissioners and management of the County, and is not intended to be, and should not be, used by anyone other than these specified parties.

Purvis Gray

June 26, 2026
Sarasota, Florida

DeSoto County

7/14/2026

Item #: 4.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Proclamation

DEPARTMENT: Administration
SUBMITTED BY: **Marilyn Padilla**
PRESENTED BY: **Mandy Hines**

TITLE & DESCRIPTION:
Proclamation/ Pretrial Service and State and County Probation Supervision Week 2026

REQUESTED MOTION:
To Declare the week of July 20-26, 2026 as Pretrial Service and State and County Probation Supervision Week.

SUMMARY:
State and local community correction employees fulfill their duties to protect the public 24 hours a day every day of the year by supervising those entrusted to their care and encouraging rehabilitation.

DESOTO COUNTY, FLORIDA
PROCLAMATION

WHEREAS, pretrial, probation and parole officers are an essential part of the criminal justice system; and

WHEREAS, pretrial, probation and parole officers are corrections professionals upholding the law with dignity, while recognizing the right of the public to be safe-guarded from criminal activity; and

WHEREAS, pretrial, probation and parole officers are trained professionals who provide services and referrals for offenders; and

WHEREAS, the Board of County Commissioners, DeSoto County, Florida hereby proclaim **July 19-25th, 2026,** as:

"PRETRIAL, PROBATION AND PAROLE SUPERVISION WEEK"

PASSED AND DULY ADOPTED this **14th** day of **July, 2026**.

ATTEST:

_____
Mandy Hines
County Administrator

BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA

_____
Steve Hickox
Chairman

DeSoto County

7/14/2026

Item #: 5.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Agreement

DEPARTMENT: Information Technology
SUBMITTED BY: **Megan Deuchar**
PRESENTED BY: **Golden Faircloth**

TITLE & DESCRIPTION:
Agreement Award / Computers at Work, Incorporated dba vTECH io / Managed I.T. Services

REQUESTED MOTION:
Approve the Agreement with Computers at Work, Incorporated dba vTECH io, for Managed I.T. Services.

SUMMARY:
Staff is requesting approval of the Agreement with Computers at Work, Incorporated dba vTECH io to provide Managed IT Services to DeSoto County.

BACKGROUND:
Staff released Request for Proposals (RFP No. 26-11-00) for Managed IT Services, for which a total of twelve (12) proposals were received in response to the solicitation.

A Selection Committee was appointed to review and rank the proposals. After completing its evaluation, the Committee recommended vTECH io as the highest-ranked firm.

The Agreement includes an initial one (1)-year term, with the option for up to four (4) additional one-year renewals, for a total possible term of five (5) years. Under the Agreement, vTECH io will provide Managed IT Services including network monitoring, server and workstation support, cybersecurity functions, help desk services, and other support needed to maintain County operations. The annual amount for these services is $125,880.00, based on a monthly fee of $10,490.00.

FUNDS:
Budget Amount: **$125,000.00; $104,600.00**
Actual Agenda Item: **$125,880.00 annually**

Cost: **$10,490.00 billed monthly**
Account Number: **001-30175163400000; 001-30175165400000**
Explanation: **This Agreement is funded through two GLs: Contracted Services for the managed services portion, and Publications, Dues, and Subscriptions for the subscription-based items.**

AGREEMENT BETWEEN DESOTO COUNTY, FLORIDA AND COMPUTERS AT WORK, INCORPORATED dba vTECH io

REQUEST FOR PROPOSAL NO. 26-11-00

THIS AGREEMENT (hereinafter referred to as the "Agreement") is made and entered as of the date signed by the last Party below (the "Effective Date") by and between DeSoto County, a political subdivision of the state of Florida, (hereinafter referred to as the "County"), with a mailing address of 201 E. Oak Street, Second Floor, Arcadia, Florida 34266, and **COMPUTERS AT WORK, INCORPORATED dba vTECH io**, a Corporation authorized to do business in the State of Florida (hereinafter referred to as "Contractor") whose address is 3033 Winkler Avenue, Fort Myers, Florida 33916 and Federal Employer I.D. # is 31-1758837.

RECITALS

WHEREAS, the County is in need of a contractor to provide **MANAGED INFORMATION TECHNOLOGY SERVICES** ("Services"); and

WHEREAS, pursuant to the DeSoto County Purchasing Ordinance, the County issued a Request for Proposals, No. 26-11-00RFP, to competitively procure the Services and received responses to perform these Services. A copy of the solicitation and Contractor's responsive to the procurement is included as Attachment "A"; and

WHEREAS, Contractor is a validly existing and insured entity with the necessary experience and capability to provide the desired Services; and

WHEREAS, the County wishes to enter into this Agreement with Contractor to provide the Services to the County for an amount of **TEN THOUSAND FOUR HUNDRED NINETY DOLLARS AND NO CENTS** (**$10,490.00**) monthly, for an annual Contract amount of **ONE HUNDRED TWENTY-FIVE THOUSAND EIGHT HUNDRED EIGHTY-EIGHT DOLLARS AND NO CENTS ($125,880.00)**, as further detailed below.

NOW THEREFORE, in consideration of the promises and the mutual covenants herein, the parties agree as follows:

1. Recitals and Attachments. The Recitals set forth above are hereby incorporated into this Agreement and made part hereof for reference. The following documents are attached to this Agreement and are incorporated herein.

Attachment "A" – Solicitation No. 26-11-00RFP and Contractor's Response;
Attachment "B" – Insurance Requirements;
Attachment "C" – Scrutinized Companies & Countries of Foreign Concern Affidavit;
Attachment "D" – Anti-Human Trafficking Affidavit; and

2. Services. Contractor agrees to perform the following services, **MANAGED I.T. SERVICES**. The Services to be provided are further detailed in the Solicitation No. 26-

11-00RFP and Contractor's proposal attached as Attachment "A" and incorporated herein by reference. The Services shall be performed by Contractor to the full satisfaction of the County. Contractor agrees to have a qualified representative to audit and inspect the Services provided on a regular basis to ensure all Services are being performed in accordance with the County's needs and pursuant to the terms of this Agreement and shall report to the County accordingly. Contractor agrees to immediately inform the County via telephone and in writing of any problems that could cause damage to the County. Contractor will require its employees to perform their work in a manner befitting the type and scope of work to be performed.

3. Term and Renewal. The initial term of this Agreement shall begin on the Effective Date, and shall continue for a period of **ONE (1) year**, subject to the County's ability to terminate in accordance with Section 7 of this Agreement. The terms of Section 20 entitled "Indemnification and Waiver of Liability" shall survive termination of this Agreement.

☐ This agreement may not be renewed; or

☒ This agreement may be renewed upon mutual written agreement of the parties for **FOUR (4)** additional **ONE (1) year** renewals, for a total term of **FIVE (5) years**.

4. Compensation. The Contractor agrees to provide the Services to the County, including materials and labor, in a total amount of **TEN THOUSAND FOUR HUNDRED NINETY DOLLARS AND NO CENTS** (**$10,490.00**) monthly, for an annual Contract amount of **ONE HUNDRED TWENTY-FIVE THOUSAND EIGHT HUNDRED EIGHTY-EIGHT DOLLARS AND NO CENTS ($125,880.00).**

a. Contractor shall submit an invoice to the County monthly. The invoice shall indicate that all services have been completed for that invoice period. In addition, Contractor agrees to provide the County with any additional documentation requested to process the invoices.

b. Disbursement. Check one:

☒ There are no reimbursable expenses associated with this Agreement.

☐ The following are reimbursable expenses associated with this Agreement:

c. Payment Schedule. Invoices received from the Contractor pursuant to this Agreement will be reviewed by the initiating County Department. Payment will be disbursed as set forth above. If services have been rendered in conformity with the Agreement, the invoice will be sent to the Finance Department for payment. Invoices must reference the contract number assigned by the County after execution of this Agreement. Invoices will be paid in accordance with the State of Florida Local Government Prompt Payment Act.

d. Availability of Funds. The County's performance and obligation to pay under this Agreement is contingent upon annual appropriation for its purpose by the County Commission.

Contractor shall make no other charges to the County for supplies, labor, taxes, licenses, permits, overhead or any other expenses or costs unless any such expenses or cost is incurred by Contractor with the prior written approval of the County. If the County disputes any charges on the invoices, it may make payment of the uncontested amounts and withhold payment on the contested amounts until they are resolved by agreement with the Contractor. Contractor shall not pledge the County's credit or make it a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness. The Contractor further warrants and represents that it has no obligation or indebtedness that would impair its ability to fulfill the terms of this Agreement.

5. Ownership of Documents and Equipment. All documents prepared by the Contractor pursuant to this Agreement and related Services to this Agreement are intended and represented for the ownership of the County only. Any other use by Contractor or other parties shall be approved in writing by the County. If requested, Contractor shall deliver the documents to the County within fifteen (15) calendar days.

6. Insurance. Contractor shall, at its sole cost and expense, during the period of any work being performed under this Agreement, procure and maintain the minimum insurance coverage required as set forth in Attachment "B" attached hereto and incorporated herein, to protect the County and Contractor against all loss, claims, damages and liabilities caused by Contractor, its agents, or employees.

7. Termination and Remedies for Breach.

a. If, through any cause within its reasonable control, the Contractor shall fail to fulfill in a timely manner or otherwise violate any of the covenants, agreements or stipulations material to this Agreement, the County shall have the right to terminate the Services then remaining to be performed. Prior to the exercise of its option to terminate for cause, the County shall notify the Contractor of its violation of the particular terms of the Agreement and grant Contractor THREE (3) days, excluding weekends and County holidays) to cure such default. If the default remains uncured after THREE (3) days the County may terminate this Agreement, and the County shall receive a refund from the Contractor in an amount equal to the actual cost of a third party to cure such failure. If Contractor fails, refuses or is unable to perform any term of this Agreement, County shall pay for services rendered as of the date of termination.

i. In the event of termination, all finished and unfinished documents, data and other work product prepared by Contractor (and sub-Contractor (s)) shall be delivered to the County and the County shall compensate the

Contractor for all Services satisfactorily performed prior to the date of termination, as provided in Section 4 herein.

ii. Notwithstanding the foregoing, the Contractor shall not be relieved of liability to the County for damages sustained by it by virtue of a breach of the Agreement by Contractor and the County may reasonably withhold payment to Contractor for the purposes of set-off until such time as the exact amount of damages due the County from the Contractor is determined.

b. Termination for Convenience of County. The County may, for its convenience and without cause immediately terminate the Services then remaining to be performed at any time by giving written notice. The terms of Section 7 Paragraphs a(i) and a(ii) above shall be applicable hereunder.

c. Termination for Insolvency. The County also reserves the right to terminate the remaining Services to be performed in the event the Contractor is placed either in voluntary or involuntary bankruptcy or makes any assignment for the benefit of creditors.

d. Termination for failure to adhere to the Public Records Law. Failure of the Contractor to adhere to the requirements of Chapter 119 of the Florida Statutes and Section 9 below, may result in immediate termination of this Agreement.

8. Governing Law, Venue and Waiver of Jury Trial. This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. All parties agree and accept that jurisdiction of any dispute or controversy arising out of this Agreement, and any action involving the enforcement or interpretation of any rights hereunder shall be brought exclusively in the 12th Judicial Circuit in and for DeSoto County, Florida, and venue for litigation arising out of this Agreement shall be exclusively in such state courts, forsaking any other jurisdiction which either party may claim by virtue of its residency or other jurisdictional device. In the event it becomes necessary for the County to file a lawsuit to enforce any term or provision under this Agreement, then the County shall be entitled to its costs and attorney's fees at the pretrial, trial and appellate levels. BY ENTERING INTO THIS AGREEMENT, CONTRACTOR AND COUNTY HEREBY EXPRESSLY WAIVE ANY RIGHTS EITHER PARTY MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS AGREEMENT. Nothing in this Agreement is intended to serve as a waiver of sovereign immunity, or of any other immunity, defense, or privilege enjoyed by the County pursuant to Section 768.28, Florida Statutes.

9. Public Records. Any record created by either party in accordance with this Contract shall be retained and maintained in accordance with the public records law, Chapter 119, Florida Statutes. Contractor must comply with the public records laws, Chapter 119, Florida Statues, specifically Contractor must:

a. Keep and maintain public records required by the County to perform the service.

b. Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119 Florida Statutes or as otherwise provided by law.

c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the County.

d. Upon completion of the contract, transfer, at no cost, to the County all public records in possession of the contractor or keep and maintain public records required by the County to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining the public records. All records stored electronically must be provided to the public agency, upon the request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 863-993-4800, S.ALTMAN@DESOTOBOCC.COM, 201 E. OAK STREET, ARCADIA, FLORIDA 34266.

10. Audit. The County and/or its designee shall have the right from time to time at its sole expense to audit the compliance by the Contractor with the terms, conditions, obligations, limitations, restrictions, and requirements of this Contract and such right shall extend for a period of three (3) years after termination of this Contract.

11. Notices. All notices and other communications required or permitted to be given under this Agreement by either party to the other shall be in writing and shall be sent (except as otherwise provided herein) (i) by certified mail, first class postage prepaid, return receipt requested, (ii) by guaranteed overnight delivery by a nationally recognized courier service, or (iii) by facsimile with confirmation receipt (with a copy simultaneously sent by certified mail, first class postage prepaid, return receipt requested or by overnight delivery by traditionally recognized courier service), addressed to such party as follows:

If to the County:	County Administrator or Designee DeSoto County BOCC 201 E. Oak Street, Suite 201 Arcadia, FL 34266 Phone: 863-993-4800 Fax: N/A Email: g.faircloth@desotobocc.com	**With a copy to:** DeSoto County Attorney 201 E. Oak Street, Suite 201 Arcadia, FL 34266 Phone: 863-993-4800 Fax: N/A
If to the Contractor:	Computers at Work, Inc., dba vTECH io 3033 Winkler Avenue Fort Myers, FL 33916	

12. Assignment. Contractor shall not assign this Agreement or any part thereof, without the prior consent in writing of the County. If Contractor does, with approval, assign this Agreement or any part thereof, it shall require that its assignee be bound to it and to assume toward Contractor all of the obligations and responsibilities that Contractor has assumed toward the County.

13. Subcontracting. Contractor shall not subcontract any services or work to be provided to County without the prior written approval of the County's Representative. The County reserves the right to accept the use of a subcontractor or to reject the selection of a particular subcontractor and to inspect all facilities of any subcontractors in order to make a determination as to the capability of the subcontractor to perform properly under this Agreement. The County's acceptance of a subcontractor shall not be unreasonably withheld. The Contractor is encouraged to seek minority and women business enterprises for participation in subcontracting opportunities. Additionally, any subcontract entered into between the Contractor and subcontractor will need to be approved by the County prior to it being entered into and said agreement shall incorporate in all required terms in accordance with local, state and Federal regulations.

14. Civil Rights. The Contractor agrees to comply with pertinent statutes, Executive Orders and such rules as are promulgated to ensure that no person shall, on the grounds of race, creed, color, national origin, sex, age, or disability be excluded from participating in any activity conducted with or benefiting from Federal assistance. This provision binds the Contractor and subcontractors from the bid solicitation period through the completion of the contract. This provision is in addition to that required by Title VI of the Civil Rights Act of 1964.

15. Reserved.

16. Compliance with Laws. Contractor shall secure any and all permits, licenses and approvals that may be required in order to perform the Services, shall exercise full and

complete authority over Contractor's personnel, shall comply with all workers' compensation, employer's liability and all other federal, state, county, and municipal laws, ordinances, rules and regulations required of an employer performing services such as the Services, and shall make all reports and remit all withholdings or other deductions from the compensation paid to Contractor's personnel as may be required by any federal, state, county, or municipal law, ordinance, rule, or regulation.

17. Conflict of Interest. The Contractor covenants that it presently has no interest and shall not acquire any interest, directly or indirectly which could conflict in any manner or degree with the performance of the Services. The Contractor further covenants that in the performance of this Agreement, no person having any such interest shall knowingly be employed by the Contractor. The Contractor guarantees that he/she has not offered or given to any member of, delegate to the Congress of the United States, any or part of this contract or to any benefit arising therefrom.

18. Independent Contractor. Contractor enters into this Agreement as, and shall continue to be, an independent contractor. All services shall be performed only by Contractor and Contractor's employees. Under no circumstances shall Contractor or any of Contractor's employees look to the County as his/her employer, or as partner, agent or principal. Neither Contractor, nor any of Contractor's employees, shall be entitled to any benefits accorded to the County's employees, including without limitation worker's compensation, disability insurance, vacation or sick pay. Contractor shall be responsible for providing, at Contractor's expense, and in Contractor's name, unemployment, disability, worker's compensation and other insurance as well as licenses and permits usual and necessary for conducting the services to be provided under this Agreement.

19. Third Party Beneficiaries. It is specifically agreed between the parties executing this Agreement that it is not intended by any of the provisions of any part of the Agreement to create in the public or any member thereof, a third party beneficiary under this Agreement, or to authorize anyone not a party to this Agreement to maintain a suit for personal injuries or property damage pursuant to the terms or provisions of this Agreement.

20. Indemnification and Waiver of Liability. The Contractor agrees, to the fullest extent permitted by law, to defend, indemnify and hold harmless the County, its agents, representatives, officers, directors, officials and employees from and against claims, damages, losses and expenses (including but not limited to attorney's fees, court costs and costs of appellate proceedings) relating to, arising out of or resulting from the Contractor's negligent acts, errors, mistakes or omissions relating to professional Services performed under this Agreement. The Contractor's duty to defend, hold harmless and indemnify the County its agents, representatives, officers, directors, officials and employees shall arise in connection with any claim, damage, loss or expense that is attributable to bodily injury; sickness; disease; death; or injury to impairment, or destruction of tangible property including loss of use resulting therefrom, caused by any negligent acts, errors, mistakes or omissions related to Services in the performance of

this Agreement including any person for whose acts, errors, mistakes or omissions the Contractor may be legally liable. The parties agree that TEN DOLLARS ($10.00) represents specific consideration to the Contractor for the indemnification set forth herein.

The waiver by a party of any breach or default in performance shall not be deemed to constitute a waiver of any other or succeeding breach or default. The failure of the County to enforce any of the provisions hereof shall not be construed to be a waiver of the right of the County thereafter to enforce such provisions.

21. Taxes and Assessments. Contractor agrees to pay all sales, use, or other taxes, assessments and other similar charges when due now or in the future, required by any local, state or federal law, including but not limited to such taxes and assessments as may from time to time be imposed by the County in accordance with this Agreement. Contractor further agrees that it shall protect, reimburse and indemnify County from and assume all liability for its tax and assessment obligations under the terms of the Agreement.

The County is exempt from payment of Florida state sales and use taxes. The Contractor shall not be exempted from paying sales tax to its suppliers for materials used to fulfill contractual obligations with the County, nor is the Contractor authorized to use the County's tax exemption number in securing such materials.

The Contractor shall be responsible for payment of its own and its share of its employees' payroll, payroll taxes, and benefits with respect to this Agreement.

22. Required State Provisions

a. Prohibition Against Contracting with Scrutinized Companies. Pursuant to Florida Statutes Section 215.4725, contracting with any entity that is listed on the Scrutinized Companies that Boycott Israel List or that is engaged in the boycott of Israel is prohibited. Contractors must certify that the company is not participating in a boycott of Israel. Any contract for goods or services of One Million Dollars ($1,000,000) or more shall be terminated at the County's option if it is discovered that the entity submitted false documents of certification, is listed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria after July 1, 2018. Any contract entered into or renewed after July 1, 2018 shall be terminated at the County's option if the company is listed on the Scrutinized Companies that Boycott Israel List or engaged in the boycott of Israel. Contractors must submit the certification that is attached to this agreement as Attachment "C". Submitting a false certification shall be deemed a material breach of contract. The County shall provide notice, in writing, to the Contractor of the County's determination concerning the false certification. The Contractor shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination was in error. If the Contractor does not

demonstrate that the County's determination of false certification was made in error, then the County shall have the right to terminate the contract and seek civil remedies pursuant to Florida Statute Section 215.4725.

b. United States-Produced Iron and Steel. Pursuant to Section 255.0993, Florida Statutes, unless waived by the County, any iron or steel product permanently incorporated into the Project must be produced in the United States. The following are exempt from this requirement: (i) small amounts of foreign steel and iron that are incidental or ancillary to the primary product, are not separately identified in the project specifications, and the cost of which does not exceed 1/10th of the total contract cost or $2,500, whichever is greater; and (ii) electrical components, equipment, systems, and appurtenances, including supports, covers, shielding, and other appurtenances related to an electrical system, necessary for operation or concealment, except transmission and distribution poles.

c. Human Trafficking. As a condition precedent to entering into this Agreement and in compliance with Section 787.06(13), Florida Statutes, a duly authorized officer or representative of the Contractor must attest under the penalty of perjury that Contractor does not use coercion for labor or services as defined in Section 787.06, Florida Statutes. The required affidavit is set forth in Attachment "D".

d. Countries of Foreign Concern. Pursuant to Section 287.138, Florida Statutes, the County cannot knowingly enter into a contract with an entity which would give access to an individual's personal identifying information if the entity is owned, controlled, organized, or operating in a foreign country of concern, which include the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern, and any contracting entity that may be given access to an individual's personal identifying information must have a duly authorized officer or representative attest under the penalty of perjury that said entity is not owned by the government of a foreign country of concern, that the government of a foreign country of concern does not have a controlling interest in the entity, and that the entity is not organized under the laws of nor have its principal place of business in a foreign country of concern. The required affidavit, which must be signed by a duly authorized officer or representative of Contractor, is attached hereto as Attachment "C".

23. Inconsistencies and Entire Agreement. If there is a conflict or inconsistency between any term, statement, requirement, or provision of any attachment attached hereto, any document or events referred to herein, or any document incorporated into this Agreement, the term, statement, requirement, or provision contained in this Agreement shall prevail and be given superior effect and priority over any conflicting or inconsistent

term, statement, requirement or provision contained in any other document or attachment, including but not limited to Attachments listed in Section 1. This Agreement contains the entire agreement of the parties, and may be amended, waived, changed, modified, extended, or rescinded only by in writing signed by the party against whom any such amendment, waiver, change, modification, extension and/or rescission is sought.

24. Severability. If any term or condition of this Contract shall be deemed, by a court having appropriate jurisdiction, invalid or unenforceable, the remainder of the terms and conditions of this Contract shall remain in full force and effect. This Contract shall not be more strictly construed against either party hereto by reason of the fact that one party may have drafted or prepared any or all the terms and provisions hereof.

25. Representation of Authority to Contractor/Signatory. The individual signing this Agreement on behalf of Contractor represents and warrants that he or she is duly authorized and has legal capacity to execute and deliver this Agreement. The signatory represents and warrants to the County that the execution and delivery of this Agreement and the performance of the Services and obligations hereunder have been duly authorized and that the Agreement is a valid and legal agreement binding on the Contractor and enforceable in accordance with its terms.

(Remainder of Page Intentionally Left Blank)

IN WITNESS WHEREOF, the parties have executed this Agreement as of the _____ day of _____, 2026.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA

By: _____
Mandy J. Hines
County Administrator

By: _____
Steve Hickox
Chairman

BoCC Approved: _____

Approved as to form and
Legal sufficiency:

_____
Valerie Vicente
County Attorney

Date: _____

WITNESSES:

COMPUTERS AT WORK, INCORPORATED
dba vTECH io

_____

By: _____

Printed Name: _____

_____

Title: _____

DeSoto County Board of County Commissioners
Purchasing Division
201 E. Oak Street Suite 203
Arcadia, FL. 34266
PH: 863-993-4816
Fax: 863-993-4819
www.desotobocc.com

Project Number: 26-11-00 Request for Proposal

Title: DeSoto County Managed IT Services

Description: The DeSoto County Board of County Commissioners is seeking formal Proposals from qualified firms and/or individuals to provide Managed IT Services as described within the context of this Request for Proposal.

Pre-Bid/Proposal Conference: No Pre-Proposal Conference will be scheduled for this RFP.

Intent to Respond and Clarification Questions: Please indicate your intention to respond, by email, to c.talamantez@desotobocc.com by the **Intent to Respond and Clarifications Questions due date below**. In addition, please provide the contact details of the individual responsible for coordinating your RFP response. **Please include the Non-Disclosure Agreement with your response.** We ask that you submit any clarification questions regarding the RFP by the date below. Answers will be provided to all respondents by the Answers Provided date.

Intent to Respond and Clarifications Questions Due Date: March 19, 2026, by 5:00 PM. All questions must be submitted in writing to Cindy Talamantez, Purchasing Director.

Proposal Due Date: March 26, 2026, by 2:00 PM: Proposals must be submitted to the Purchasing Office located at 201 E. Oak Street, Suite 203, Arcadia, FL 34266. Proposals submitted after the indicated time will not be considered but returned unopened to the sender.

For additional information, contact: Cindy Talamantez, CPPO, CPPB Purchasing Director by calling (863)-993-4816 or by emailing: c.talamantez@desotobocc.com

Special Instructions: *Submit one (1) original marked as such, three (3) printed copies and one (1) Flash Drive containing a full copy of proposal.*

BIDDER/PROPOSER REGISTRATION
FAX: (863)993-4819

Please register as a plan holder using this form. Only registered vendors will be contacted with notices of changes or addenda to this bid package. Complete and return this form to the Purchasing office at the address listed above. Please include the following Non-Disclosure Agreement with your response.

Company Name: _____

Contact Person: _____

Mailing Address: _____

City: _____ **State:** _____ **Zip Code:** _____

Phone: _____ **Fax:** _____ **Email:** _____

Notes:

- *Documents may also be obtained by using www.demandstar.com*
- *All questions must be submitted in writing by contacting the purchasing department.*
- *DeSoto County reserves the right to reject any and all bids, to waive any informalities, and to accept all or any bid as deemed in the best interest of the County.*
- *Unless otherwise noted, the Payment of goods or services as a result of this solicitation will be made in accordance with Florida Statute.*
- *All first-time vendors must submit a W-9 Form with their response.*

REQUEST FOR PROPOSAL
MANAGED IT SERVICES
26-11-00RFP

TABLE OF CONTENTS

SECTION 1 Page

Definitions..... 3
General Conditions..... 6
Special Conditions..... 15

SECTION 2

Scope of Work..... 18
Proposal Format and Instructions..... 26
Sample Ranking Form..... 30

SECTION 3 — FORMS

Statement of No Proposal..... 31
Proposers Checklist..... 32
Non-Disclosure Agreement..... 33
Qualification Statement..... 38
Hold Harmless..... 42
Drug Free Workplace Form..... 43
E-Verify Form 44
Public Entity Crimes Form..... 46
Non-Collusion Affidavit..... 48
Certification Regarding Debarment or Suspension 50
Conflict of Interest 51
Anti-Human Trafficking Affidavit..... 52
Foreign Country of Concern Affidavit..... 53

SECTION 4

Sample Agreement..... 54

SECTION 5

Legal Line Ad 69

DEFINITIONS

Wherever used in these General Conditions or in the other Contract Documents, the following terms shall have the meanings indicated which shall be applicable to both the singular and plural thereof:

1. **Acceptance:** By the COUNTY of the Work as being fully complete in accordance with the Contract Documents.

2. **Agreement:** The written agreement between the COUNTY and the CONSULTANT covering the Work to be performed; the Contract Documents are attached to and made a part of the Agreement. Also designated as the Contract.

3. **Addenda:** Written or graphic instruments issued prior to the execution of the Agreement, which modify or interpret the Contract Documents, Drawings, and Specifications, by addition, deletions, clarifications, or corrections.

4. **Application for Payment:** The form furnished by the COUNTY which is to be used by the CONSULTANT in requesting progress payments and an affidavit of the CONSULTANT that progress payments theretofore received from the COUNTY on account of the Work have been applied by the CONSULTANT to discharge in full all of the CONSULTANT'S obligations stated in prior Applications for Payment.

5. **Approval:** Accept as satisfactory.

6. **Bonds:** Performance and payment bonds and other instruments of security, furnished by the CONSULTANT, and his surety in accordance with the Contract Documents and in accordance with the law of the location of the project.

7. **Change Order:** A written order to the CONSULTANT signed by the COUNTY authorizing an addition, deletion, or revision in the Scope of Work, or an adjustment in the Contract Price or the Contract Time issued after execution of the Agreement.

8. **Contract Documents:** Advertisement for Proposals, Information for Proposers, the Request for Proposals, the Bonds, the Agreement, the Notice of Award, the Notice to Proceed, the Change Order, General Conditions, and the Scope of Work.

9. **Contract Price:** The total moneys payable to the CONSULTANT under the Contract Documents.

10. **Contract Time:** The number of calendar days stated in the Agreement for the completion of the Scope of Work.

11. **Contracting Officer:** The COUNTY or the Individual who is authorized to sign the Contract Documents on behalf of the County's governing body.

12. **CONSULTANT:** The person, firm, or corporation with whom the COUNTY has executed the Agreement.

13. **Day:** A calendar day of twenty-four (24) hours measured from midnight to the next midnight.

14. **CONSULTANT:** The person, firm, or corporation named as such in the Contract Documents.

15. **Modification:** (a) A written amendment of the Contract Documents signed by both parties, (b) a Change Order, (c) a written clarification or interpretation issued by the CONSULTANT (d) a written order for a minor change or alteration in the Work issued by the CONSULTANT. A modification may only be issued after the execution of the Agreement.

16. **Notice of Award:** The written notice by the COUNTY to the apparent successful Proposer stating that upon compliance with the conditions precedent to be fulfilled by him within the time specified, the County will execute and deliver the Agreement to him.

17. **Owner:** A public body or authority, corporation, association, partnership, or individual for whom the Work is to be performed.

18. **Proposal:** The offer or proposal of the Proposer submitted on the prescribed form setting forth the Scope for the Work to be performed.

19. **Proposer:** Any person, firm, or corporation submitting a Proposal for the Work.

20. **Resident Project Representative:** An authorized representative of the CONSULTANT assigned to observe the Work performed and materials furnished by the CONSULTANT or such other person as may be appointed by the COUNTY as his representative. The CONSULTANT shall be notified in writing of the identity of this representative.

21 **Specifications:** Those portions of the Contract Documents consisting of written Scope of Work as applied.

22. **Sub-consultant:** An individual, firm, or corporation having a direct contract with CONSULTANT or with any other Sub-consultant for the performance of a part of the Scope of Work.

23. **Surety:** The corporate body that is bound with the CONSULTANT and which engages to be responsible for the CONSULTANT and his acceptable performance of the Work.

24. **Work:** Any and all obligations, duties, and responsibilities necessary to the successful completion of the Project assigned to or undertaken by CONSULTANT under the Contract Documents, including all labor, materials, equipment, and other incidentals, and the furnishing thereof.

25. **Written Notice:** The term "Notice" as used herein shall mean and include all written notices, demands, instructions, claims, approvals, and disapproval required to obtain compliance with Contract requirements. Written notice shall be deemed to have been duly served if delivered in person to the individual or to a member of the firm or to an officer of the corporation for whom it is intended, or to an authorized representative of such individual, firm, or corporation, or if delivered at or sent by registered mail to the last business address known to him who gives the notice. Unless otherwise stated in writing, any notice to or demand upon the COUNTY under this Contract shall be delivered to the COUNTY through the CONSULTANT.

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]

GENERAL CONDITIONS

1. **ACCEPTANCE:** Items may be tested for compliance with the Scope of Services. Items delivered not conforming to the Scope of Services may be rejected and returned at the Consultant's expense. Any increase in cost for items not delivered as specified in the solicitation may be charged against the Consultant.

2. **AMENDMENTS:** No amendment, modification, or supplement to this Agreement shall be binding unless it is in writing and signed by an authorized representative of both parties.

3. **APPLICABLE LAW:** The Agreement shall be governed in all respects by the laws of the State of Florida, and the policies of the DeSoto County Board of County Commissioners. Any litigation with respect thereto shall be brought in the Courts of the State of Florida.

4. **ASSIGNMENT:** The Consultant shall not assign, transfer, convey, sublet, or otherwise dispose of any award or any or all of its rights, title, or interest therein, without the prior written consent of the County. Assignment or transfer of the resulting Agreement without the written consent of the County may be construed by the County as a breach of contract sufficient to cancel this Agreement at the discretion of the County.

5. **AVAILABILITY OF FUNDING:** Award of this solicitation is contingent upon the availability of funding. Furthermore, during the Agreement period, if funding to finance all or part of the award resulting from this solicitation becomes unavailable, the County reserves the right to terminate such Agreement after providing the Consultant no less than thirty (30) days written notice. The County shall be the final authority as to the determination of availability of funding. The County agrees to reimburse the Consultant for any authorized goods or services provided prior to the Consultant's receipt of the aforesaid termination notice.

6. **CONSULTANT OBLIGATIONS:** Consultant agrees to perform and complete the Services described in the Solicitation in accordance with the requirements of this Agreement and attached Exhibits. Consultant shall furnish all labor, supervision, equipment, and materials for the service. Experienced, qualified supervisors of the Consultant are essential to the satisfactory performance of the Services. The County may consider a lack of competent, capable supervision as grounds to reject a proposal or terminate this Agreement. An experienced, qualified supervisor should have approximately two years of experience and one-year of supervisory experience doing the type of work requested in this solicitation. The County reserves the right to determine supervisory competence. Supervisors must be able to communicate fluently in English and in any language that crew members use to communicate.

7. **COMPLETE AGREEMENT:** The parties agree that the conditions of purchase stated herein or attachments hereto set forth their entire Agreement and there are

no promises or understandings other than those stated herein, and that any prior negotiations between the County and Consultant shall not constitute a part of the Agreement between the County and Consultant concerning this service. The term "Agreement" as used in this clause shall include any future written amendments, modifications, or supplements made in accordance herewith.

8. **COMPLIANCE:** A submission of a proposal shall constitute an incontrovertible representation by a Proposer that the Proposer has complied with every requirement herein, and that without exception, the proposal is premised upon performing the Services required by the Scope of Services with such means, methods, techniques, sequences, or procedures as may be indicated in or required by the Scope of Services, and that the Scope of Services are sufficient in scope and detail to indicate and convey an understanding of all terms and conditions for performance of the Services.

9. **COMPLIANCE WITH LAWS:** Consultant represents and warrants that the performance of this solicitation and the furnishing of services required shall be in accordance with the applicable standards, provisions, and stipulations of all pertinent Federal, State or County laws, rules, regulations, resolutions, and ordinances including but not limited to the Fair Labor Standards Act, the Equal Employment Opportunity rules and regulations, the Transportation Safety Act and the Occupational Safety and Health Acts.

10. **CONFLICT OF INTEREST:** The award hereunder is subject to Chapter 112, Florida Statutes. All Proposers must disclose with their Qualifications the name of any officer, director, or agent who is also an employee of DeSoto County. Further, all Proposers must disclose the name of any DeSoto County employee who owns, directly or indirectly, an interest of five percent (5%) or more of the proposer's firm or any of its branches.

11. **CONSULTANT'S OWN FORCES:** No more than Fifty percent (50%) of the dollar value of the total contract work may be accomplished by Sub-consultants. The balance of the work must be accomplished by a successful proposer's own forces. Each Proposer must furnish with its Qualifications, a list of the items it proposes to subcontract, and the estimated cost of these items.

12. **DELAYS AND EXTENSION OF TIME:** The Consultant shall not be entitled to any claim for damages, including loss of profits, loss of use, overhead expenses, equipment rental, etc., because of hindrances or delays for any cause whatsoever, but if occasioned by an act of God, or by any act or omission on the part of the County. County's agents or governmental agencies having jurisdiction, such act, hindrance or delay may entitle the Consultant to an extension of time in which to complete the work, which shall be determined by the County, provided that the Consultant will give written notice within two (2) weeks as provided herein of the cause of such act, hindrance, or delay. An extension of Contract Time shall be the Consultant's sole and exclusive remedy for all claims for delay, including delays

attributable to a breach of Contract or Tort. However, the Contract Time will NOT be extended past the completion date stipulated in the County's Grant Agreement, if there is a Grant associated with the Work.

If any emergency or natural disaster causes a delay or interferes with the use or delivery of the services described in this solicitation, the County reserves the right to acquire from other sources any services during any suspension of delivery.

13. **DIRECT PURCHASE:** The County reserves the right, at the County's sole option, to utilize the Purchasing Department's direct purchasing ordering system. Direct purchase orders may be issued for applicable supplies and equipment to be utilized in the County's solicitations in order to recover applicable sales tax on these purchase orders.

14. **DISPUTES:** In case of any doubt or differences of opinion as to the items to be furnished hereunder, the decision of the DeSoto County Board of County Commissioners shall be final.

15. **DISQUALIFICATION:** More than one proposal from an individual, firm, partnership, corporation, or association under the same or different names will not be considered. If the County believes the Proposer is interested in more than one proposal for the work contemplated, all proposals in which such Proposer is interested shall be rejected. If the County believes collusion exists among Proposers, all proposals shall be rejected.

16. **E-VERIFY:** Consultant shall utilize the U.S. Department of Homeland Security's E-Verify system to confirm the employment eligibility of all persons employed by the Consultant during the term of this Agreement in which the Consultant performs employment duties within Florida. This verification requirement extends to all persons, including sub-consultants, utilized, hired, contracted, or assigned by the Consultant to perform work pursuant to this Agreement.

17. **FAILURE TO PERFORM:** If during the term of the Agreement, the Consultant should refuse or otherwise fail to perform any of its obligations under the Agreement, the County reserves the right to:
    A) Obtain the services from another Consultant; and/or
    B) Terminate the Agreement; and/or
    C) Suspend the Consultant from bidding for a period of up to 24 months.

18. **INCURRED COST:** DeSoto County is not liable for any cost incurred by the Consultant prior to award. Costs for developing a response to this solicitation are entirely the obligation of the Proposer and shall not be chargeable in any manner to DeSoto County.

19. **INDEMNIFICATION:** Consultant shall defend, indemnify and hold harmless the County and all of the County's officers, agents, and employees from and against all claims, liability, loss, and expense, including reasonable costs, collection

expenses, attorney's fees, and court costs which may arise because of the negligence (whether active or passive), misconduct, or other fault, in whole or in part (whether joint, concurrent, or contributing), of Consultant, its officers, agents or employees in performance or non-performance of its obligations under the Agreement. Consultant recognizes the broad nature of this indemnification and hold harmless clause, as well as the provision of a legal defense to the County when necessary, and voluntarily makes this covenant and expressly acknowledges the receipt of such good and valuable consideration provided by the County in support of these indemnifications, legal defense and hold harmless contractual obligations in accordance with the laws of the State of Florida. This clause shall survive the termination of this Agreement. Compliance with any insurance requirements required elsewhere within this Agreement shall not relive Consultant of its liability and obligation to defend, hold harmless and indemnify the County as set forth in this article of the Agreement.

Nothing herein shall be construed to extend the County's liability beyond that provided in Section 768.28, Florida Statutes.

20. **INFORMALITIES AND IRREGULARITIES:** The County has the right to waive minor defects or violations of a proposal from exact requirements of the specifications that do not affect the price, quality, quantity, delivery, or performance time of the services being procured. If insufficient information is submitted by a Proposer with the proposal for the County to properly evaluate the proposal, the County has the right to require such additional information as it may deem necessary after the time set for receipt of proposals, provided that such concession does not affect the price, quality, quantity, delivery, or performance time of the goods/services being procured.

21. **INSURANCE:** The Consultant, at its own expense and in its own name, must provide and keep in force during the term of the Agreement, insurance coverage provided by a (a) company(s) licensed to conduct business in the State of Florida acceptable to the County with limits not less than indicated for the respective items or as otherwise agreed. Types of coverage and limits of liability shall be as set forth in the Agreement.

If any insurance should be canceled or changed by the insured or expire during the period of its proposal award, the Consultant shall be responsible for securing other acceptable insurance to provide the coverage specified in the solicitation to maintain continuous coverage during the life of the award.

22. **LEGAL REQUIREMENTS:** Federal, State, County, and local laws, ordinances, rules, and regulations that in any manner affect the item(s) covered herein apply. Lack of knowledge by the Proposer will no way be cause for relief from responsibility.

23. **LICENSE/CERTIFICATIONS:** The successful Consultant will be required to secure, at its expense, the proper occupational license and/or any other

license/certification required of the applicable service/work being performed. Proof of license and/or certification may be required prior to the proposal award. The Proposer shall fully comply with all state and federal laws, County procurement policies, ordinances and regulations in any manner affecting the performance of the Services. The Proposer shall provide its occupation license number and expiration date.

24. **LITIGATION VENUE:** All litigation shall take place either in the State Courts of Florida, wherein venue shall lie in Desoto County, Florida; or in the Federal Courts, wherein venue shall lie in the Central District in and for the State of Florida. The Consultant expressly waives venue in any other location.

25. **MISTAKES:** Proposers are expected to examine the specifications, delivery schedules, prices, and all instructions pertaining to supplies and services. Failure to do so will be at Proposer's risk.

26. **NONCONFORMING TERMS AND CONDITIONS:** A proposal response that includes terms and conditions that do not conform to the terms and conditions in the solicitation are subject to rejection as non-responsive. The County reserves the right to permit the Proposer to withdraw nonconforming terms and conditions from its proposal response prior to determination by the County as non-responsive based on the submission of nonconforming terms and conditions.

27. **NON-EXCLUSIVE AGREEMENT:** Award of this Agreement shall impose no obligation on the County to utilize the Consultant for all work of this type, which may develop during the agreement period. This is not an exclusive Agreement. The County specifically reserves the right to concurrently contract with other companies for similar work if it deems such action to be in the County's best interest.

28. **OPERATION DURING DISPUTE:** In the event, the County has not canceled the Agreement in accordance with the terms of the Agreement, and there remains a dispute with the Proposer and the County, the Proposer agrees to continue to operate and perform under the terms of the Agreement while such dispute is pending, and further agrees that, in the event, a suit is filed for injunction or other relief, it will continue to operate until the final adjudication of such suit by the Court.

29. **PAYMENT TERMS:** Consultant shall prepare and submit to the County's Administrative Agent for approval, invoices for the Services rendered under this Agreement. Payment shall be issued by the County's Finance Department, who shall initiate disbursements for invoices approved by the Administrative Agent in accordance with the Florida Prompt Payment Act, found in Part VII, Ch. 218 of the Florida Statutes. All invoices shall be accompanied by a report identifying the nature and progress of the Work performed. The statement shall show a summary of fees with an accrual of the total fees billed and credits for portions paid

previously. The Consultant shall submit an invoice for payment to the County on a monthly basis.

The County reserves the right to withhold payment to Consultant for failure to perform the work in accordance with the provisions of this Agreement, and the County shall promptly notify the Consultant if any invoice or report is found to be unacceptable and will specify the reasons.

30. **PERIOD OF OFFER VALIDITY:** Prices quoted must remain firm for a period of ninety (90) days from the proposal opening date.

31. **PUBLIC RECORDS REQUESTS:**

IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE AGENCY'S CUSTODIAN OF PUBLIC RECORDS AT THE DESOTO COUNTY ADMINISTRATION BUILDING, 201 EAST OAK STREET, ARCADIA, FLORIDA 34266 (863) 993-4800.

a. CONSULTANT must keep and maintain all public records required by the Agency in order to perform services under this Contract.

b. Upon request from the Agency's custodian of public records, CONSULTANT shall provide the Agency with a copy of the requested public records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provide in Chapter 119, Florida Statutes, or as otherwise provided by law.

c. CONSULTANT shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the CONSULTANT does not transfer the records to the Agency.

d. Upon completion of the contract, CONSULTANT shall transfer, at no cost, to the Agency all public records in possession of the CONSULTANT. or keep and maintain public records required by the Agency to perform the service under this contract. If the CONSULTANT transfers all public records to the Agency upon completion of the contract, the CONSULTANT shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the CONSULTANT keeps and maintains public records upon completion of the contract, the CONSULTANT shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Agency, upon request from the Agency's custodian of public

records, in a format that is compatible with the information technology systems of the Agency.

32. **PURCHASING AGREEMENTS WITH OTHER GOVERNMENT AGENCIES:** This solicitation may be extended to include other governmental agencies provided a cooperative Purchasing Agreement exists. Each political entity will be responsible for the execution of its own requirements with the awarded Consultant.

33. **RIGHT TO AUDIT RECORDS:** In the performance of this Agreement, the Consultant shall keep books, records, and accounts of all activities related to the Agreement, in compliance with generally accepted accounting procedures. All documents, papers, books, records, and accounts made or received by the Consultant in conjunction with the Agreement and the performance of this Agreement shall be open to inspection during regular business hours by an authorized representative of the County.

34. **RIGHT TO REJECT:** The DeSoto County Board of County Commissioners reserves the right to reject any and all proposals not deemed to be in the best interest of the County, or to accept that proposal, which may not be in the best interest of the County. The County reserves the right to waive any and all informalities or reject any or all proposals or any part of any proposal. The County also reserves the right to award or eliminate any portion of the proposal.

35. **SILENCE OF SPECIFICATIONS:** The apparent silence of the specifications and any supplemental specifications as to any details or the omission from same of any detailed description concerning any point, shall be regarded as meaning that only the best commercial practices are to prevail and only materials of first quality be provided. All interpretations of this specification shall be made upon the basis of this statement.

36. **STATEMENT RELATIVE TO PUBLIC ENTITY CRIMES:** The Proposer is directed to the Florida Public Entity Crime Act 287.133, Florida Statutes, and the County's requirement that the successful Proposer complies with it in all respects prior to and during the term of the Agreement.

37. **TERMINATION FOR DEFAULT - DEFAULT/FAILURE TO PERFORM**: The County shall be the sole judge of nonperformance, which shall include any failure on the part of the Consultant to accept the award, to furnish required documents, and/or to fulfill any portion of this Agreement within the time stipulated.

    Upon default by the Consultant to meet any terms of this Agreement or related Exhibit, the County will notify the Consultant, providing three (3) days (weekends and holidays excluded) to advise the County of its plan for corrective action to remedy the default. Failure on the Consultant's part to correct the default within the approved time period shall result in the Agreement being terminated and the County notifying in writing the Consultant of the effective date of the termination. The following shall constitute default:

- Failure to perform the work required under the Agreement and/or within the time required or failing to use the sub-consultants, entities, and personnel as identified and set forth, and to the degree specified in the Agreement.
- Failure to begin the work under this Agreement within the time specified.
- Failure to perform the Work with sufficient workers to ensure timely completion.
- Neglecting or refusing to correct Work where prior work has been rejected as nonconforming with the terms of the Agreement.
- Becoming insolvent, being declared bankrupt by a US Bankruptcy Court, renders the Consultant incapable of performing the Services in accordance with and as required by the Agreement.
- Failure to comply with any of the terms of the Agreement.
- Failure to pay sub-consultants or others pursuant to the Services completed under this Agreement.

In the event of default, the Consultant shall pay any damages sustained by the County, including attorney's fees and court costs incurred in collecting any damages. All documents prepared by the Consultant in connection with this Agreement will be the property of the County.

The County Development Director shall authorize payment to the Consultant, the costs and expenses for Work performed by the Consultant prior to receipt of the Notice of Termination; however, the County may withhold from amounts due to the Consultant such sums as the Administrative Services Director deems to be necessary to protect the COUNTY against loss caused by the CONSULTANT because of the default.

38. **TERMINATION FOR CONVENIENCE:** The COUNTY reserves the right to cancel this Agreement by written notice to the CONSULTANT effective Thirty (30) days following the date of notice, for any of the following reasons

- The County has determined that such cancellation will be in the best interest of the County to cancel the Agreement for its own convenience.
- Funds are not available to cover the cost of the services. The County's obligation is contingent upon the availability of appropriate funds.

The Purchasing Director shall give written notice of the termination to the Consultant specifying the reason of the Agreement termination and when the termination becomes effective.

The Consultant shall incur no further obligations in connection with the terminated Work, and on the date set in the Notice of Termination, the Consultant will stop work to the extent specified.

The County shall pay the Consultant under the following conditions:

- All costs and expenses incurred by the Consultant for work accepted by the County prior to the Consultant's receipt of the Notice of Termination.

Anticipatory profit for work and services not performed by the Consultant shall not be allowed.

39. **VERBAL INSTRUCTIONS:** No negotiations, decisions, or actions shall be initiated or executed by the Consultant as a result of any discussions with any County employee. Only those communications which are in writing from an authorized County representative may be considered. Only written communications from the Consultant which are assigned by a person designated as authorized to bind the company, will be recognized by the County as duly authorized expressions on behalf of the Consultant.

NOTE: ANY AND ALL SPECIAL CONDITIONS ATTACHED HERETO WHICH MAY VARY FROM THE GENERAL CONDITIONS SHALL HAVE PRECEDENCE.

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]

SPECIAL CONDITIONS

1. **INSURANCE REQUIREMENTS:**

WORKERS' COMPENSATION:
Coverage is to apply for all employees for statutory limits in compliance with the applicable state and federal laws. The policy must include Employers' Liability with a limit of $500,000 each accident, $500,000 each employee, $500,000 policy limit for the disease.

COMMERCIAL GENERAL LIABILITY – OCCURRENCE FORM REQUIRED:
Consultant shall maintain Commercial General Liability (CGL) Insurance with a limit of not less than $500,000 each occurrence. If such CGL insurance contains a general aggregate limit, it shall apply separately to this project in the amount of $1,000,000. Products and completed operations aggregate shall be $1,000,000. CGL insurance shall be written on an occurrence form and shall include bodily injury and property damage liability for premises, operations, independent contractors, products and completed operations, contractual liability, broad form property damage, and property damage resulting from explosion, collapse, or underground (x. c, u) exposures, personal injury and advertising injury. Damage to rented premises shall be included at $100,000.

PROFESSIONAL LIABILITY:
CONSULTANT(S) shall maintain professional liability errors and omissions coverage with limits of not less than $1,000,000 for professional services rendered in accordance with this Agreement. The CONSULTANT(S) shall maintain such insurance for at least two (2) years from the termination of this Agreement, and during this two (2) year period, the CONSULTANTS(S) shall use their best efforts to ensure that there is no change of the retroactive date on this insurance coverage. If there is a change that reduces or restricts the coverage carried during the Agreement, the CONSULTANT(S) shall notify County Risk Management within thirty (30) days of the change.

EVIDENCE OF INSURANCE:
Consultant shall, at its sole cost and expense, procure and maintain throughout the term of this Contract, Comprehensive General Liability and Worker's Compensation Insurance, including Employer Liability Insurance, with minimum policy limits of $ 1,000,000 Combined Single Limits, or to the extent and in such amounts as required and authorized by Florida Law, and will provide endorsed Certification of Insurance generated and executed by a licensed insurance broker, brokerage or similar licensed insurance professional evidencing such coverage, and naming the County as a named, additional insured, as well as furnishing the County with a Certified Copy, or Copies, of said insurance policies. Certificates of Insurance and Certified Copies of these Insurance Policies must accompany this signed Agreement. Said insurance coverage(s) procured by the Consultant as required herein shall be considered, and the Consultant agrees that said insurance

coverage(s) it procures as required herein shall be considered, as primary insurance over and above any other insurance, or self-insurance, available to the County, and that any other insurance or self-insurance available to the County shall be considered secondary to, or in excess of, the insurance coverage(s) procured by the Consultant as required herein.

Nothing herein shall be construed to extend the County's liability beyond that provided in Section 768.28, Florida Statutes.

In the event the insurance coverage expires prior to the completion of the Services, a renewal certificate shall be issued 30-days prior to the said expiration date. The policy shall provide a 30-day notification clause in the event of cancellation or modification to the policy. All Certificates of Insurance must be on file with and approved by the County before the commencement of any work activities.

2. **TIME OF PERFORMANCE:** This will be a **ONE (1)** year Agreement commencing on the effective date of the Agreement, with an option to renew for **FOUR (4)** additional years **ONE (1)** year at a time for a total possible Agreement time of **FIVE (5)** years. The Agreement will remain in full effect unless otherwise terminated by the DeSoto County Administrative Services Director.

   The Proposers' timely response under the terms of this Agreement is paramount. The unavailability of the highest-ranked Proposer (depending on the urgency of the County's needs) may result in the award/project being authorized to the next highest-ranked Proposer.

3. It is the responsibility of the Proposer to contact the Purchasing Department prior to submitting a Proposal to ascertain if any addenda have been issued, to obtain all such addenda, and return executed addenda with their Proposal. Any questions relative to the interpretation of requirements, the scope of services, or selection processes shall be addressed in writing to the address indicated below. No inquires, if received within seven (7) days of the date set for the reading of names of the Proposers, will be given consideration. **Oral answers will not be authoritative.**

4. DeSoto County, a political subdivision of the State of Florida, its officers, agents, employees, and volunteers are to be included as an Additional Insured on both the Commercial General Liability and Commercial Automobile Liability. Desoto County is to be named insured as the DeSoto County Board of County Commissioners. Insurance policies meeting the requirements herein identified shall be maintained during the duration of the Agreement. Renewal certificates shall be sent to the County thirty (30) days prior to any expiration date. There shall also be a thirty (30) day notification to the County in the event of a cancellation or modification of any stipulated insurance coverage.

5. Certificates of insurance meeting the required insurance provisions shall be forwarded to the Purchasing Department upon Notice of Award, prior to the commencement of the Services. For the purpose of identification, when submitting insurance, the Request for Proposal name and number must be included on the certificate.

6. **CONSULTANT AND COUNTY DEFINED:**
As used in these specifications, the term "Consultant" refers to Seller, and the term "County" refers to Purchaser, as defined in the terms and conditions applicable to this Agreement. All persons acting for Consultant, such as employees, sub-consultants, and agents of the Consultant, are included in the meaning Consultant.

7. **ADDITIONAL INFORMATION:**
Questions about the Agreement and technical portions of the Request for Proposal must be submitted in writing to the person listed below. Proposers are cautioned that any statements made by the Agreement and/or technical contact person that materially change any portion of the proposal document shall not be relied upon unless the subsequently ratified by a formal written amendment to the proposal documents. To find out whether the County intends to issue an amendment, contact the person listed below. No contract or technical questions will be accepted after seven (7) days prior to the date set for bid opening.

Direct inquiries to:

Cindy Talamantez, CPPO, CPPB
Purchasing Director
DeSoto County Board of County Commissioners
Purchasing Department
201 East Oak Street, Suite 203
Arcadia, Florida 34266
863-993-4816 Office
863-993-4819 Fax
c.talamantez@desotobocc.com

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]

SCOPE OF WORK
MANAGED IT SERVICES
SOLICITATION # 26-11-00RFP

DESCRIPTION OF ENVIRONMENT AND EXISTING INFRASTRUCTURE:

- DeSoto County currently has approximately 200 staff.
- DeSoto County is a Microsoft environment.
- The location of servers and primary network equipment is in the Administrative Building in Arcadia.

DEPARTMENTS AND LOCATIONS:

DEPARTMENT	LOCATION
TRANSPORTATION	1894 NE McKAY STREET
ENVIRONMENTAL SERVICES (LANDFILL)	3268 SW DISHONG AVE
HUMAN RESOURCES	201 E. OAK STREET, SUITE 200
ANIMAL CONTROL	2048 NE McKAY STREET
ADMINISTRATIVE SERVICES	201 E. OAK STREET, SUITE 205
ADMINISTRATION	201 E. OAK STREET, SUITE 201
COMMUNITY SERVICES (HOUSING, VETERANS)	201 E. OAK STREET, SUITE 202
PROBATION	126 N. HILLSBOROUGH AVE
ENGINEERING PLANNING CODE ENFORCEMENT BUILDING	201 E. OAK STREET, SUITE 204
TURNER CENTER	2250 NE ROAN STREET
PUBLIC SAFETY	127 N. HILLSBOROUGH AVE
STATION 1	25 WEST CYPRESS STREET
STATION 2	8789 SW CR 761
STATION 3	8120 S.W. HIGHWAY 72
FACILITIES MAINTENANCE	133 N. HILLSBOROUGH AVE
COUNTY EXTENSION	2160 NE ROAN STREET
EMERGENCY MANAGEMENT	2200 NE ROAN STREET
UTILITIES	2170 NE ROAN STREET
PARKS & RECREATION	1365 S.E. HARGRAVE STREET

SERVERS:

- 9 Windows 2016 Standard
- Services on the servers include:
  - 1 Exchange Server
  - 1 Domain Controller
  - 1 DHCP Server
  - MS SQL ranging from 10.5 to 13.2
  - 3.4 TB of used disk space

NETWORK/SECURITY:

- SonicWALL NSA 2600 with an HA
- SonicWall routers with site-to-site VPN in some of the larger locations
- Workstations and Servers are protected with BitDefender.

WORK-FROM-HOME ENVIRONMENT:
Approximately 90 of the PCs are notebooks that use VPN connections to the network.

MOBILE DEVICES:
All Mobile Devices are maintained internally and not included in the Consultants' Scope of Work.

THE CURRENT BACKUP PROCESS:
The current backup solution is operated with Replibit by Axcient. Backups consist of full images of servers providing fast restoration on complete systems rather than file-level restores. Restores are also able to be performed on Bare metal, meaning restores can happen on dissimilar hardware if needed. Due to the solution not running on a windows-based system, there are no mapped drives to or from the backup appliance. Backups on site are kept to up to a year and offsite for 3 months. This allows for long-term restoration if needed due to stagnant infections.

FILE SHARING SERVICES IN USE:
OneDrive

PRINTERS:
Support of the printers is outside the scope of the managed service provider.

INTERNET SERVICE PROVIDER:
Comcast 300mb up/46mb down

EMAIL:
Microsoft Exchange 2016 hosted onsite and located in the server
Email security is performed by a Barracuda Email Security Gateway Appliance hosted onsite in the server room.

WORKSTATIONS:
All Desktops and Laptops are on Windows 11 Pro

Workstation age ranges from 1 month to 115 months
Microsoft Office 2013/2016/2019/Office 365 (varies)
No workstations are backed up

REQUIREMENTS FOR MANAGED IT SERVICES:
The company awarded this RFP will work with the County's IT Coordinator to provide a seamlessly integrated system of support, comprehensively managing infrastructure and network services.

- Most of the departments operate Monday through Friday, from 8:00 a.m. to 5:00 p.m.
- Some departments, such as Fire and EMS, are 24x7.
- Consultant will be expected to support in a advisory or backup role during declared emergencies. Work Associated may be after hours or weekends and the County understands tasking work after hours with be subject to the rates identified for such work.
- Assist in planning and implementation of Annual Cybersecurity Training for County staff.
- Consultant must consult the County in advance when changes or updates are needed that require shut down of the network.

MANAGED IT SERVICES REQUIRED:
- Server Support:
    - 24x7 monitoring and management, with proactive communication and escalation protocols based on the severity of any unscheduled outages. Describe the method of communication and escalation protocols.
    - Management includes the immediate update of OS security patches and monthly updates of non-critical OS patches.
    - Management of onsite Exchange and Email security.
    - Describe your SLAs
- PC and Laptop Device Support:
    - 24x7 monitoring and management, with proactive communication and escalation protocols based on the severity of any unscheduled outages. Describe the method of communication and escalation protocols.
    - Management includes the immediate update of OS/software security patches and monthly updates of non-critical OS patches. This must be coordinated and approved in advance.
    - Adds, moves, and changes for users, email, device changes as users change, etc. this is performed internally only unless tasked as a backup if internal contact is unavailable.
    - Describe your SLAs
- Security – threat prevention, security monitoring, and security management for servers, PCs, and laptop devices:
    - Management of firewalls and routers
    - PCs, Mobile Devices and Server malware prevention

    - Please describe the related SLAs
    - Some departments, such as Fire and Public Safety, must conform to HIPAA requirements.
- Proactive network management and monitoring:
    - Ability to determine outages and remedy the issue promptly
    - Manage wireless access points, switches, and other network devices.
    - Adds, moves, and charges for remote access users
    - Updates to existing equipment, as necessary, to maintain security.
    - Describe your SLAs
- Help Desk Support:
    - Describe the support model for regular hours, after hours, and emergencies.
    - Is the help desk support unlimited, limited to a monthly number of calls, priced per call, only for designated callers, etc.?
    - If help desk hours do not cover all DeSoto hours of operations, please describe what coverage will be provided for those hours outside of regular help desk hours.
    - Is the help desk staff local?
    - What is your average help desk response time?
    - Are help desk staff employees sub-contracted?
    - How many help desk staff are full-time? Part-time?
    - What are the skill/certification levels of first-level help desk staff?
    - Describe the escalation path and process for help desk calls.
    - Describe your SLAs
- Exclusion:
    - Please describe any services listed that are excluded with the proposed Managed Service
- Other Considerations:
    - Please describe other services that should be included with the proposed Managed Service

AS-NEEDED SERVICES REQUIRED:

- Onsite-site engineer. What is the notice required to schedule an on-site engineer? Does in-person response rotate among support staff? Describe the process of providing support staff for DeSoto County.
- Delivery, installation, and set-up of equipment on-site, as required. The cost of the equipment shall be provided in separate project agreements.
- Procurement management – Selection of commercially rated equipment, order placement, order tracking, shipping, equipment returns, and sourcing and ordering of replacement parts.
- Move, Add, Change (MAC) – Changes to the location or configuration of existing equipment or software, and installation of additional equipment or software.
- Warranty, break fixes, and installation – Planned and on-call services, including emergency response to server and networking issues.

OPTIONAL SERVICES:

- Support for an IT Operational Recovery Plan in the event of a disaster.
- Solution design – Solution packages (e.g., hardware, software, licensing) and associated data migration, if needed.
- Life cycle management of hardware units – Process for end-of-life notification, quote replacement,
- Software licensing control – Oversight of automatic renewal of software applications and maintenance of appropriate documentation

GENERAL QUESTIONS:

1. Please provide a proposed work plan for a migration to your organization for Managed IT Services. Specifically, provide the following information:
   - Key activities
   - Timing
   - Information/resource requirements from DeSoto County
   - Deliverables
   - Key milestones, checkpoints, and other decision points

2. What DeSoto County resources would you require (e.g., information, data, staff resources, communication) during migration and on an ongoing basis?

3. Please identify the team assigned to the account and describe how you plan to interact with DeSoto County and any third-party providers that may provide services to DeSoto County.

4. Please describe your experience in providing server technology and service for your customers, focusing on planning, implementation, and ongoing support.

5. Please describe your organization's experience in transitioning clients to cloud-based technologies from more traditional IT service models.

6. Can you provide specific examples of how you have worked with customers that began with significant technology limitations and helped to successfully transform them into organizations with well planned and executed technology strategies? What were the critical success factors in this transformation?

7. Describe the documentation process used to keep track of DeSoto County assets, software, users, network, etc. so Vendor stall has easy access to documentation necessary for support.

8. Describe reporting of key metrics to demonstrate to DeSoto County that Vendor is fulfilling agreed services and pointing out new issues that need to be addressed.

9. Reporting and Communication – Ensuring monthly reporting on all purchases, assets, current activities and issues, and project status reports

   Explain your process for handling special requests or projects from your clients.

10. What options are available for user training and technical training that may be required by our staff?

11. Describe any user groups, websites, newsletters, conferences, or any other means you support for sharing information and soliciting service feedback.

12. How do you monitor customer satisfaction and quality assurance on an ongoing basis, and how might we benefit from this process?

13. DeSoto County's user base varies considerably in its level of technical sophistication. Please describe your experience in successfully supporting users that may be remote and possess limited technical skills.

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]

MANAGED IT SERVICES
SOLICITATION # 26-11-00RFP
Scope of Work Check List and Pricing

Please complete this form to summarize your proposal. This form must be submitted with your response. You have the option of providing a bundled price or individual line item pricing. If you provide bundled pricing, please check "Yes" or "No" whether the required item is included in the bundled price. If your proposal differs from the requirements, please provide a brief comment about the difference. Please briefly describe your SLA in the appropriate comments field. Provide All-inclusive pricing.

SCOPE OF WORK CHECKLIST AND PRICING				
Bundled Service Price			**Pricing**	**Comments**
Per PC per month				
Per Server per month				
	Included in Bundled Price Above			
	YES	**NO**	**PRICING**	**COMMENTS**
COUNTY SUPPORT				
Ability to provide services M-F 8:30-5:00 PM				
Ability to provide services 24x7				
SERVER SUPPORT				
24x7 monitoring and management				
Patch management				
Exchange and Email security management				
SLA				
PC & MOBILE DEVICE SUPPORT				
24x7 monitoring and management				
Patch management				
Existing user adds, moves, and changes				
SLA				
SECURITY				
Malware prevention				
Management of firewalls and routers				
Ability to conform to HIPAA				
SLA				

	Included in Bundled Price			
	YES	NO	PRICING	COMMENTS
NETWORK MANAGEMENT				
Ability to determine outage and remedy				
Network device management				
Moves, adds, and changes for remote users				
Firmware updates				
SLA				
HELP DESK SUPPORT				
Normal hours				
After hours				
Number of calls permitted per user per month				
Is Help Desk limited to specified callers that pre-screen calls				
Email ticket submission				
Phone ticket submission				
Chat ticket submission				
SLA				
ENGINEERING COSTS				
Onsite engineering cost per hour				
Remote engineering cost per hour				

PROPOSAL FORMAT
MANAGED IT SERVICES
SOLICITATION # 26-11-00RFP

A total of one original and five printed copies need to be included. Include one electronic copy. An electronic copy should include any proposal spreadsheets as provided by the COUNTY. An electronic copy should contain a consolidated copy of the proposal in one PDF file.

Tab I Executive Summary (Category 1):
One page summary of your qualifications to perform the requested IT Managed Services.

Tab II Qualifications (Category 1):

1. Company Information (whether a corporation, partnership, joint venture, etc., and whether you are registered to do business in Florida).

2. A brief company history.

3. How many years has your organization been in business as a provider of the services you're proposing to offer under this solicitation?

4. How many years has your organization been in business under its' present business name?

5. Location of the Consultant's office and location of the office from where the service will be provided. Include the name and titles of those members of the project team that are permanently assigned to the project office.

6. How many years at this present office location?

7. How many years at any prior office location?

8. How many full-time employees? Of the employees, how many perform technical support? How many employees will be assigned to support the proposed service? What are the certifications held by the employees?

9. Is work to be shared amongst employees working out of different proposer office locations? If so, what is the allocation of personnel and related work they are to perform?

10. Under what other or former names has your organization operated?

11. If your organization is a corporation, answer the following:
- **a.** Date of incorporation
- **b.** State of incorporation
- **c.** President's name
- **d.** Vice-President's name(s)

e. Secretary's name
f. Treasurer's name

12. If your organization is a partnership, answer the following:
a. Date of organization
b. Type of partnership (if applicable)
c. Name(s) of general partner(s)
d. If your organization is individually owned, answer the following:
e. Date of organization
f. Name of owner

13. If the form of your organization is other than those listed above, describe it and the name of the principals.
a. Financial Responsibility.
b. Form of business, i.e., proprietorship, partnership, corporation; years in business, changes in ownership; bank reference; any other information the applicant may wish to supply to verify financial responsibility. Unless there is a clear statement that the CONSULTANT is a joint venture, it will be assumed the firm shown on the transmittal letterhead will be the prime Consultant with whom the County would contract and all other firms shown as team members would be sub-consultants.

14. Experience of your company or firm with the services, products, or combination thereof, as stated in the Scope of Services.

Tab III Key Personnel (Category 2):
For the key individuals who will be managing or performing the service offered in response to this solicitation, provide a listing of and the qualifications of these key individuals. Provide the name, title, qualifications, and experience in the area(s) of service(s) that they will be providing. Include awards, certification, or membership in professional organizations. Resumes may be included, but key personnel qualification sheets are limited to 1 page per employee. The max. number of key personnel is ten.

1. Provide an organizational plan for the management of the service.
a. A proposed relationship between key members and support staff and aspects of work each will be responsible for working.
b. Include a list of all employees authorized to enter an Agreement on behalf of the Company.

2. Identify all sub-consultants and sub-contractors to be used to perform the service.
a. Describe work experience, field(s) of specialization, education, and certifications.

Tab IV. Service (Include similar projects) (Category 3):
Use this section to demonstrate a listing of previous experience with Governmental Agencies and cite client references for which work similar in nature that was performed.

Provide the Agency name and contact information. Describe the scope of work performed. Provide a date range and project value. Preference will be given to Respondents who demonstrate experience performing Managed IT Services in DeSoto County or other Counties in Florida of similar size and/or characteristics:

1. Provide a minimum of four (4) references that include the Institution/Agency name, address, phone number, email, and contact's name and position.

2. Letters of recommendation by other references.

3. List of completed projects similar in scope to project under consideration, with references to include owners' contact person, telephone number, and email.

4. Any outstanding accomplishments of the firm that relates to the specific services being sought.

Tab V. Proposal Approach and Pricing (Category 4 and 5):
Demonstrate a complete understanding of the scope of work required and your firm's ability to dedicate the ongoing resources requested in the Scope of Work in the Request for Proposal.

The proposer must respond to each task/deliverable in the Scope of Work (SOW) section and include:

- The Proposer's overall support strategy/philosophy
- The approach Proposer will take to carry out the work objective
- The services that are currently provided by a third-party vendor.
- Assumptions, i.e. requirements, risks, and expectations used to develop the proposal
- An explanation of the problem reporting and resolution process that describes the Proposer's support plan, including tiers, escalation process, service levels, the person(s) authorized to close problem reports, etc.

Include descriptions of any reports used to summarize and provide detailed information for Proposers managed services customers. Include sample reports as attachments to the proposal to give an example of the types of reports that will be provided for this engagement.

Include a fee breakdown based on your pricing model.

- What is the pricing model? Fixed fee, hourly rate, hybrid, other?
- What services are included in the pricing? Address specifically the following (and feel free to include anything not included in this list):
    - On-site time
    - Help-desk support (via phone, email, remote shared desktop)
    - Travel time
    - Vendor management
    - Training

Include details of how the proposed services will be measured for quality and successful completion. Address specifically the following (and feel free to include anything not included in this list):

- Response time/Problem resolution time
- Response to major system problems or outages
- Regular in-person business review
- Regular reporting on system health in business terms

Tab VII. Required Forms

The County's required forms as listed on the Checklist provided in the Request for Proposal.

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK

DESOTO COUNTY
SELECTION COMMITTEE RANKING FORM
MANAGED IT SERVICES
SOLICITATION # 26-11-00RFP

Proposer:

The proposals shall be evaluated by the COUNTY and will be ranked on the basis of the following point scoring system:

EVALUATION CRITERIA	MAXIMUM POINTS	SCORE
Qualifications of the Proposer Proposer demonstrated that the company meets qualifications as listed for work described and authorized to work in the State of Florida.	**15**	/15
Qualifications of Personnel Proposer demonstrated that personnel assigned to this project are qualified in such work and authorized to work in the State of Florida.	**15**	/15
References Proposer demonstrated a listing of previous experience with Governmental Agencies and cited client references for which work similar was performed.	**10**	/10
Service Approach Proposer demonstrated a full understanding of the nature of the required service and outlined the plan/approach to accomplishing the work required.	**30**	/30
Price Pricing included in the Scope of Work Check List and Pricing	**30**	/30
TOTAL POINTS	**100**	/100

Proposal Scorer (printed):	**Total Score:**
Signature of Scorer:	**Date:**

STATEMENT OF NO PROPOSAL/SUBMITTAL

DeSoto County Purchasing Department
201 East Oak Street, Suite 203
Arcadia, Florida 34266

****

If you **do not** intend to submit a proposal on this service, please return this form to the above address immediately or fax to 863-993-4819.

Request for Proposals 26-11-00, DESOTO COUNTY MANAGED IT SERVICES

We the undersigned, have declined to submit a proposal on the requested service for the following reason(s):

____ Insufficient time to respond to the Request for Proposals.

____ We do not offer this service.

____ Our schedule would not permit us to perform.

____ Unable to meet bond/insurance requirements.

____ Unable to meet specifications.

____ Specifications are unclear (explain below).

____ Remove us from your vendors' list for this service.

____ Other (specify below).

Remarks: _____

_____

_____

_____

Company name: _____

Signature: _____

Address: _____

Telephone: _____ Date: _____

PROPOSERS CHECKLIST

Proposals will not be considered if the following documents and/or attachments are not completely filled out and/or submitted with proposal.

_____ Completely Executed Proposal Package (original and three (3) copies and one (1) electronic copy)

_____ Qualifications Statement Form

_____ Hold Harmless Form

_____ Drug Free Workplace Form

_____ E-Verify Affidavit

_____ Public Entity Crimes Form

_____ Non-Collusion Affidavit

_____ Certificate Regarding Debarment

_____ Conflict of Interest and Litigation Disclosure

_____ Anti-Human Trafficking Affidavit

_____ Foreign Country of Concern Affidavit

MUTUAL CONFIDENTIALITY AND NONDISCLOSURE AGREEMENT

This Mutual Confidentiality and Nondisclosure Agreement (this "Agreement"), dated and effective as of _____, (the "Effective Date") is by and between_____
_____
_____, and DeSoto County 201 E. Oak Street Suite 203, Arcadia, FL. 34266, relating to the disclosure by one Party ("Disclosing Party") of confidential and proprietary information to the other Party ("Receiving Party").

In consideration of the disclosures of confidential and proprietary information to be made by the Parties, the Parties agree as follows:

1. **Definition of Confidential Information:**

A. Confidential Information. Each Party acknowledges that it may receive from the other Party, or its agents, information that may be considered confidential and proprietary to the Party disclosing such information ("Confidential Information"). "Confidential Information" shall mean any and all of the following information, whether or not such information is (i) received before or after the Effective Date, (ii) intangible, written, or electronic form, or derived from specimens, samples, compilations, programs, devices, or other materials, or derived through visual observation or conversation, or (iii) any information that should be considered confidential given the nature of the information and the circumstances of its disclosure:

(a) a Party's know-how, technology, finances and statements of financial condition, operations, strategies, pricing, costs, discounts, data, manufacturing methods and processes, patterns, procedures, systems, or techniques, Standard Operating Procedures ("SOP's"), products, product formulations, recipes for the manufacture and/or compounding of products, product specifications, applications, raw ingredient, and packaging sources and suppliers, testing methods and results, batch reports, research and developmental activities, business and marketing plans, customer names and contacts, materials sources, business relationships or contracts with third parties;

(b) the existence and terms of, and any information received or discovered by either Party in the performance of its duties and obligations under, Agreement, manufacturing or supply agreements, quality agreements, contracts, purchase orders or purchase order acknowledgments between the Parties, including the specific Products and volumes purchased, A Party's Product purchasing patterns and forecasts, either Party's operations or business affairs, and any other information relating to either

Party's customers or consumers, and

(c) anything that falls within the definition of a "Trade Secret" found in the state law of either Party's principal place of business.

B. Confidential Information does not include:

(a) Information already legally in possession of the Receiving Party at the time of disclosure, or independently developed by the Receiving Party without reference to any Confidential Information, as shown by the Receiving Party's written records;

(b) The information which is or generally becomes known in the public domain through no fault of the Receiving Party;

(c) Information obtained by the Receiving Party from a third party without restriction or without violation of any obligation of secrecy applicable to the information disclosed; and

(d) The information which is required by law or subpoena to be disclosed provided that the Receiving Party shall give the Disclosing Party reasonable advance notice of any disclosure to enable the Disclosing Party to seek a protective order or otherwise prevent such disclosure.

C. Notwithstanding the above, specific disclosures will remain Confidential Information, even if they are embraced by general disclosures which are in the Receiving Party's possession or in the public domain. In addition, any combination of features shall remain Confidential Information, even if the individual features are separately in the Receiving Party's possession or in the public domain, but shall be subject to the above exceptions only if the combination itself, its principle, or operation, and its value or advantages are in possession of the Receiving Party or in the public domain.

2. **Nondisclosure**: The Receiving Party will not disclose the Confidential Information, directly or indirectly, to any third party, without the express written consent of the Disclosing Party. Provision of supplies, specimens, samples, or other physical material to a third party will be considered a form of disclosure under this provision.

3. **Nonuse**: The Receiving Party will not copy, transmit, summarize, quote or make any use of the Confidential Information, except in connection with the evaluation, investigation, or execution of any business relationship, contract or agreement, joint development programs, or other joint activities between the Parties, as mutually agreed upon by both Parties in writing.

4. **Protection of Confidential Information:** The Receiving Party will restrict access to the Confidential Information to those employees, affiliates, agents, or outside professional advisors who need to have such access in order to carry out a proper activity or use stated in paragraph 3 above. The Receiving Party will ensure such employees, affiliates, agents, or outside professional advisors are aware of and abide by the terms and conditions of

this Agreement, and the Receiving Party agrees to indemnify, defend, and hold the Disclosing Party harmless from and against the Receiving Party's violation hereof. The Receiving Party will exercise the same degree of care (and in any event not less than reasonable care) in safeguarding the Confidential Information against loss, theft, or other inadvertent disclosure, that it uses to protect its own valuable confidential information and trade secrets, and agrees generally to take all steps necessary to maintain confidentiality.

5. **Return of Confidential Information:** At the conclusion of the activity or use specified in paragraph 3 above, or at any other time upon the request of the Disclosing Party, the Receiving Party will promptly return to the Disclosing Party all Confidential Information, in whatever form, including copies, summaries, files, or data compilations made by the Receiving Party.

6. **Acknowledgment of Irreparable Harm:** The Receiving Party acknowledges that any disclosure of the Confidential Information will cause irreparable harm to the Disclosing Party and therefore agrees to the entry of a temporary restraining order, preliminary and/or permanent injunction, without the necessity of bond or security, by any of the courts described in paragraph 10, in order to prevent breach or to compel performance of this Agreement. This remedy is in addition to all other remedies at law or in equity available to the Disclosing Party.

7. **Duration:** Notwithstanding anything to the contrary contained herein, or in any other agreement, the obligations set forth within this Agreement shall not be merged into, superseded, or replaced by any subsequent agreement or contract between the Parties and, instead, will continue for each disclosure for a period of five (5) years from and after the later of the written termination of all joint activities of the Parties or the termination of all contracts and agreements between them. Either Party may terminate this Agreement by written notice to the other; however, all rights and obligations under this Agreement shall survive with respect to Confidential Information disclosed prior to termination.

8. **No Rights Conveyed:** No disclosure made by a Disclosing Party, nor use made by a Receiving Party, whether pursuant to this Agreement or otherwise shall entitle the Receiving Party to any rights, by license or otherwise, in the Confidential Information, technology, or know-how of the Disclosing Party.

9. **Waivers:** Any waiver must be explicit and in writing. Failure of the Disclosing Party to require performance of any provision of this Agreement shall in no way affect its rights to enforce strict compliance thereafter with every term or condition of this Agreement, nor shall a waiver by Disclosing Party of any breach of any provision of this Agreement operate or be construed as a waiver of any subsequent breach, or as a waiver of the provision itself.

10. **Disputes:** The rights and obligations of the Parties under or relating to this Agreement shall be governed by the laws of the State of Tennessee. The Parties consent and agree to the exclusive jurisdiction and venue of the United States District Court for the State of Florida or the Circuit Court of Hillsborough County, Florida, in the event of litigation arising out of this Agreement. In the event any suit or action is brought to enforce any or all provisions of this Agreement, the

prevailing Party shall be entitled to recover attorney fees, costs, and related disbursements as awarded by the court at all levels of trial, including on appeal, if any.

11. **General:**

A. This Agreement may be signed in one or more counterparts and/or by scanned or facsimile signature, each of which shall be adequate and binding for the purposes of executing this Agreement, notwithstanding that both Parties have not signed the same copy.

B. This Agreement may be modified or amended with respect to any disclosure only by mutual written agreement of the Parties. Each of the Parties warrants that the person signing this Agreement on its behalf has requisite authorization to do so.

C. This Agreement may not be assigned by either Party without the prior written consent of the other except in connection with the transfer of substantially all the assets or business of such Party. Subject to the foregoing, this Agreement shall inure to the benefit of and be binding upon the successors, heirs, and permitted assigns of the Parties.

D. This Agreement, together with any manufacturing, supply, and/or quality agreements entered into by the Parties, constitutes the entire Agreement of the Parties and supersede any other agreements or understandings on this subject between the Parties. In the case of more than one agreement, they shall be read harmoniously in such manner as to provide the greatest amount of protection to Confidential Information. However, in the event of any conflict between this Agreement and any manufacturing, supply, and/or quality agreement subsequently entered into between the Parties, the provisions of this Agreement shall govern unless the subsequent agreement expressly supersedes this Agreement by direct reference. The provisions of this Agreement include and shall govern all prior disclosures of Confidential Information by either Party to the other.

E. All headings in this Agreement are inserted for convenience of the reference only and shall not affect its meaning or interpretation.

F. If any provision of this Agreement is determined to be unenforceable or invalid, such unenforceability or invalidity shall not render this Agreement unenforceable or invalid as a whole, and in such event, the offending provision shall be changed and interpreted so as to accomplish its objective to the fullest extent permissible by law.

G. The relationship of the Parties under this Agreement is that of independent contractors. Neither Party shall be deemed the agent of the other, nor is either Party authorized to take any action binding upon the other.

IN WITNESS WHEREOF, having attested to a thorough reading and complete understanding of this entire Agreement, the Parties have caused this Agreement to be executed by their duly authorized representatives, effective as of the date written above.

AGREED and AFFIRMED,

Company: _____

Signature: _____

Print: _____

Title: _____

Date: _____

DeSoto County

Signature: _____

Print: _____

Title: _____

Date: _____

REQUEST FOR PROPOSAL

The DeSoto County Board of County Commissioners is seeking Formal Proposals for DeSoto County Managed IT Services as described within the context of this Solicitation. No Pre-Proposal Conference will be held for this Solicitation. Proposals are to be submitted no later than 2:00 p.m. on March 26, 2026, to the DeSoto County Purchasing Department, 201 E. Oak Street, Suite 203, Arcadia, Florida 34266. For more information concerning this Solicitation please e-mail c.talamantez@desotobocc.com or call (863) 993-4816. Cindy Talamantez, CPPO, CPPB, Purchasing Director.

Publish: The Sun, Earliest Available, if possible.
(LEGAL LINE AD)

Bill To: DeSoto County Purchasing Department
201 East Oak Street, Suite 203
Arcadia, Fl 34266

Contact Person: Megan Deuchar
863-993-4816

PLEASE EMAIL PROOF AND PRICING. THANKS

March 19, 2026

DeSoto County Board of County Commissioners
201 E Oak Street, Suite 203
Arcadia, FL 34266

Re: Solicitation #26-11-00RFP – Managed IT Services

To Whom It May Concern,

Computers at Work, Inc., d/b/a vTECH io, is pleased to submit our proposal in response to Solicitation #26-11-00RFP for Managed IT Services for DeSoto County.

We understand that the County is seeking a trusted technology partner capable of delivering reliable, secure, and responsive IT support across its network, systems, and users. Our approach is built around proactive management, clear communication, and accountability, ensuring that County operations remain efficient, secure, and resilient.

vTECH io brings over 29 years of experience delivering managed IT services and technology solutions, with a strong focus on supporting local governments and public sector organizations. We currently serve more than 570 clients, including over 150 state, county, and municipal entities. Our team understands the operational demands, compliance considerations, and service expectations unique to government environments.

Our proposed solution provides comprehensive managed services, including 24x7 monitoring, patch management, help desk support, cybersecurity protection, and network management. We emphasize a proactive service model designed to identify and resolve issues before they impact operations, while also ensuring timely response and resolution when support is required.

We recognize that beyond technical capabilities, successful service delivery requires trust, consistency, and responsiveness. Our team is committed to providing DeSoto County with dependable support, transparent communication, and a partnership-oriented approach that adapts to your evolving needs.

Enclosed, please find our proposal outlining our service model, qualifications, and pricing. We are confident in our ability to deliver high-quality managed IT services that align with the County's goals and expectations.

Thank you for your time and consideration. We welcome the opportunity to support DeSoto County and are available to answer any questions or provide additional information.

Respectfully Submitted,

Chris McDaniel

Chief Revenue Officer

1.888.277.5918

2338 Immokalee Rd., Ste 151
Naples, FL 34110

www.vtechio.com

Table of Contents

TAB I – EXECUTIVE SUMMARY……..	Page 3
TAB II – QUALIFICATIONS…….....	Page 4
TAB III - KEY PERSONNEL……..	Page 9
TAB IV - SERVICE……...	Page 14
TAB V- PROPOSAL APPROACH AND PRICING……	Page 21
OFFICIAL QUOTE……...	Page 36
TAB VI- REQUIRED FORMS……	Page 37
ADDENDUM A – CERTIFICATE OF LIABILITY…..……..	Page 38

TAB I – EXECUTIVE SUMMARY

vTECH io, began as a Managed Services Provider in 1997 for public and private organizations under the name Computers at Work, Inc. While we have significantly grown into other areas of information technology (Dell Platinum Partner, Cybersecurity), but managed services have always been a core part of our company and an area we have a tremendous amount of experience. We offer seven engineers in the state of Florida and all of them within 2-3 hours of driving distance from Desoto County. Collectively we offer over 45 years of combined experience in managed services and average tenure of our current customers is 5-7 years.

One of the most significant experiences we have is our engagement with Desoto County for over 15 years. We have helped to develop, design, and manage most of the IT infrastructure. We have worked with many staff members successfully and modernized over time but also been respectful and conscious of public budget constraints. vTECH io has been there when systems and networks have gone down and ensured Desoto County was back up and operational within promised Service Level Agreements (SLA's).

In addition, our teams work well together. It is hard to find a customer/vendor relationship that lasts so many years and still functions in a healthy way. Very rare! We believe this has worked well due to our core values and actually living out the Golden Rule, A Players, Transparency, Follow-Through and Passion for what we do as well as the character of the staff at Desoto.

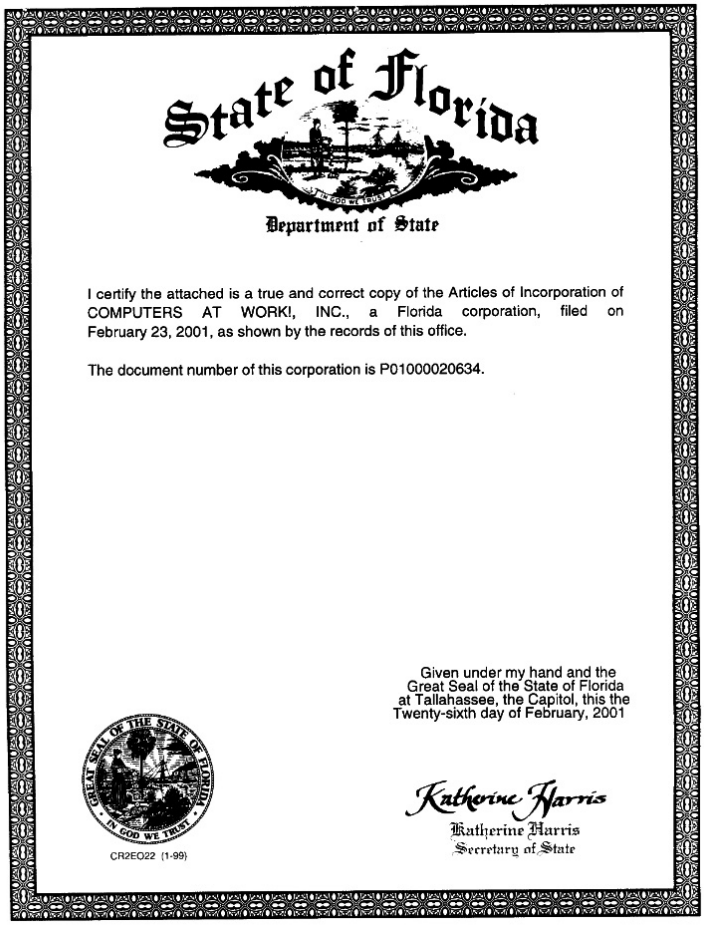
We currently support nearly 50 Florida-based customers for managed IT services. We also support nearly 700 accounts for IT solutions in Florida and 65% of those are public entities. Understanding budget cycles, constraints, policy, etc. are a key part of the working relationship.

An additional area to consider is the cost and risk of transitioning to a new provider. Awarding vTECH io this support contract is the only way to ensure a seamless transition without interruptions and potential drama!

TAB II - QUALIFICATIONS

1. Company Information (whether a corporation, partnership, joint venture, etc., and whether you are registered to do business in Florida).

Computers at Work, Inc. is a Florida-based S Corporation registered in Lee County under document P000020634 and with Lee County Tax account number 2002087.



State of Florida

Department of State

I certify the attached is a true and correct copy of the Articles of Incorporation of COMPUTERS AT WORK!, INC., a Florida corporation, filed on February 23, 2001, as shown by the records of this office.

The document number of this corporation is P01000020634.

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capitol, this the Twenty-sixth day of February, 2001

Katherine Harris

Katherine Harris
Secretary of State

CR2EO22 (1-99)

2. A brief company history.

David and Donna Peterson are passionate about technology and building trustworthy relationships with clients. When they were looking for an enterprise technology company in Florida, they just couldn't find one that had reliable, cutting-edge technology and a team that exhibited exceptional values. They purchased vTECH io in 2001 to fulfill a need that the business community was lacking. The Petersons were committed from the start and worked with their employees to create a set of core values that would help result in a win/win/win/win outcome no matter the technology being purchased. Bringing value through values is key. The Petersons consistently make sure customers, employees, manufacturers, and stakeholders are in the win column. These core values are now referred to as "The vTECH io Way". Ever hear, 'That's not the way I would have done it," after a project has been completed? Not at vTECH io. With our team living out The vTECH io Way, customers count on us to introduce fresh solutions to their business problems, installations, knowledge transfers, support, and managed services. With some of the brightest engineering resources in the USA, customers can get the job done with one individual responsible for white-board to knowledge transfer. We've grown from humble beginnings, and we're ready to help you grow your company!

3. How many years has your organization been in business as a provider of the services you're proposing to offer under this solicitation?

Computers at Work, Inc. has been in business since 1997 and provided managed services for 29 years.

4. How many years has your organization been in business under its' present business name?

Computers at Work, Inc. has operated under this name for 29 years. The dba, vTECH io, was registered in 2015.

5. Location of the Consultant's office and location of the office where the service will be provided from. Include the name and titles of those members of the project team that are permanently assigned to the project office.

The physical office location that will support Desoto County is located at 3033 Winkler Ave., Ste 203, Ft. Myers, FL 33916. This is where the Help Desk is located that will directly support your account. In addition, you will have Eric Thompson working from Kissimmee, FL and Tony Longbrake working from Tampa.

Additional staff dedicated to your support include:

David Peterson, CEO, Palmetto, FL

Chris McDaniel, Chief Revenue Officer, Bradenton, FL

Shawn Ruhl, CTO, Estero, FL

Heather Thompson, Kissimmee, FL

Rob Krug, Tampa, FL

6. How many years at this present office location?

vTECH io relocated to the Ft. Myers office from Collier County in 2018.

7. How many years at any prior office location?

vTECH io operated as an entirely virtual company in Florida prior to establishment of this office.

8. How many full-time employees? Of the employees, how many perform technical support? How many employees will be assigned to support the proposed service? What are the certifications held by the employees?

Full-Time Employees: 32

Employees Assigned to the proposed Service: 10

TECHNICAL CERTIFICATIONS

Information Security Licenses & Certifications

Certified Ethical Hacker v8.0
Certified Intel Technician, November 14, 1996. (Network+ Equivalent)
Certified Network Manager (Solaris 2.6 Administrator)
Cisco Certified Network Associate (CCNA)
Configuring AOS on Redback 10Ks
Ensuring Security of IT Systems
Incident Response & Forensics
Internal Network Security: Infrastructure
Pingtel VoIP SIP Exchange Management
SANS FOR610 – Forensic Analysis – Reverse Engineering of Malware
Secure Coding: Designing and Building Secure Applications, December 2003 Developing
Security Risk Metrics
SonicWALL CSSA
SonicWALL CSSP
SonicWall Network Security Administrator
SonicWall Technical Master
Windows 2003 / 2000 / XP Security Architecture Overview, November 2003
Wireless Security & Detection

Information Technology Licenses & Certifications

A+ Certified Computer Technician
Certified Sonicwall Security Administrator (CSSA)
Certified Sonicwall Security Professional (CSSP)
Cisco Certified Network Associate
Cisco Unity Certified Design Engineer
Cisco Unity Certified Support Engineer
Citrix Certified Administrator

Citrix Certified Enterprise Administrator
Citrix Certified Sales Professional
Dell Compellent Certified Installation Professional
Dell EMC Specialist – Implementation Engineer, Isilon Solutions Version 2.0
DellEMC Specialist – Implementation Engineer, Dell EMC Unity Solutions Version 2.0
Microsoft Certified Professional
Microsoft Certified Professional + Internet

Information Technology Licenses & Certifications Cont'd

Microsoft Certified Systems Administrator Messaging
Microsoft Certified Systems Engineer (NT 4 and 2000)
Network + Certified Professional
Server + Certified Professional
ShoreTel Certified UC Support Engineer (UCSE)
Veeam Software – Veeam Sales Professional – VMSP
Veeam Software – Veeam Technical Sales Professional – VMTSP
Vmware – VSP-HCI (Hyper-Converged Infrastructure)
Vmware – VSP-MBL (Mobility Management)
Vmware – VSP-NS (Networking & Security)
Vmware – VSP-SV (Server Virtualization)
Vmware – VTSP-Foundation
Vmware – VTSP-HCI
Vmware – VTSP-Mobility
Vmware – VTSP-NV (Network Virtualization)
Vmware – VTSP-SV (Server Virtualization)
VMware Certified Professional
VMware Technical Sales Professional

9. Is work to be shared amongst employees working out of different proposer office locations? If so, what is the allocation of personnel and related work they are to perform? Yes.

- David Peterson, CEO, Palmetto, FL – Account Oversight
- Chris McDaniel, VP of Sales, Bradenton, FL – Account oversight, hardware, software, services sales.
- Shawn Ruhl, Estero, FL – Complete technical oversight
- Rob Krug, Tampa, FL - Cybersecurity
- Eric Thompson, Kissimmee, FL – Assigned Engineer for all services and Help Desk requests
- Tony Longbrake, Tampa, FL – Secondary Engineer for all services and Help Desk requests.
- Heather Thompson, Kissimmee, FL – Help Desk Dispatch Manager
- Amir Torres, Tampa, FL – Help Desk Support
- Andrew Russell, Ft Myers Office – Help Desk support
- Don Phelps, Tampa FL – Help Desk Support
- Gorki Hernandez, Ft. Myers Office – Help Desk support

10. Under what other or former names has your organization operated?

N/A

11. If your organization is a corporation, answer the following:

a. Date of incorporation: February 23, 2001

b. State of incorporation: Florida

c. President's name: David Peterson

d. Vice-President's name(s): Donna Peterson

e. Secretary's name: David Peterson

f. Treasurer's name: DJ Peterson

12. If your organization is a partnership, answer the following: N/A

a. Date of organization

b. Type of partnership (if applicable)

c. Name(s) of general partner(s)

d. If your organization is individually owned, answer the following:

e. Date of organization

f. Name of owner

13. If the form of your organization is other than those listed above, describe it and the name of the principals. N/A

a. Financial Responsibility.

b. Form of business, i.e., proprietorship, partnership, corporation; years in business, changes in ownership; bank reference; any other information the applicant may wish to supply to verify financial responsibility. Unless there is a clear statement that the CONSULTANT is a joint venture, it will be assumed the firm shown on the transmittal letterhead will be the prime Consultant with whom the County would contract and all other firms shown as team members would be sub-consultants.

14. Experience of your company or firm with the services, products, or combination thereof, as stated in the Scope of Services.

vTECH io offers 29 years of experience offering the exact technical services and products listed in the Scope of Services. Since we were a part of ordering, maintaining and servicing your environment we have the most intimate knowledge of your environment.

TAB III – KEY PERSONNEL

For the key individuals who will be managing or performing the service offered in response to this solicitation, provide a listing of and the qualifications of these key individuals. Provide the name, title, qualifications, and experience in the area(s) of service(s) that they will be providing. Include awards, certification, or membership in professional organizations. Resumes may be included, but key personnel qualification sheets are limited to 1 page per employee. The max. number of key personnel is ten.

David Peterson, CEO, Palmetto, FL – Account Oversight
David is a business owner and entrepreneur. He has owned and operated a Farmers Insurance practice, a postal company, a kite surfing business and an information technology company. Dave has successfully built businesses and raised up successors through leadership development for over 40 years.

Chris McDaniel, Chief Revenue Officer, Bradenton, FL – Account oversight, hardware, software, services sales. Chris has over 25 years of leadership experience in government, non-profit, and private industry. Chris has an MBA from Liberty University. In private industry, Chris served in website development and maintenance. As a non-profit executive, he oversaw all IT functions including network management/administration, systems analysis, web, database administration, server administration, computer and auxiliary operations. He launched multiple online learning initiatives and e-tools used by customers worldwide. Chris also served in economic development and college faculty providing IT skills and equipment to low income families. He also helped launch a business incubator and recruited IT firms to relocate and provide jobs that diversified a struggling economy. He serves as a Lieutenant Colonel in the Air Force Reserves as a Program Manager and served active duty for 6.5 years. His service allowed him to lead initiatives such as the Y2K Program Manager for the F-16 aircraft, support Presidential secure telecom, field command, communications and control systems. Chris also launched an Air Force Best Practice online learning site used by over 1,000 bases worldwide.

Shawn Ruhl, Estero, FL – Complete technical oversight
Managed Services Certifications: MCSE, MCSA, CCNA, CCEA, CCA, CCIP, VCP
Shawn Ruhl has over 20 years of experience delivering and managing high-end IT deployments. As an MCSE, Shawn has real world experience designing, implementing and fine-tuning a multitude of Microsoft networks, SAN installations and Virtualization for Server/Desktop and Applications. Shawn also holds numerous other certifications by well-known vendors such as VMware, Cisco, Citrix, HP, DELL, Compellent, and Comptia. Previous to vTECHio, Shawn held manage-ment level positions with other IT firms in the SW Florida area. Shawn has the hands-on as well as management skills necessary to oversee projects and to ensure projects are done on time and to the customer's satisfaction.

Career Summary - CTO, vTECH io - Oversee sales and engineering departments Run the day to day operations of vTECH io Primary decision maker for vTECH io Responsible for the Dell Geo services program

Director of Engineering, vTECHio - Oversee engineering department and manage larger, strategic projects. Primary decision maker and manager in key, strategic technology decisions
Senior Network Engineer, Kent Technologies, Bonita Springs, FL - Designed and deployed Enterprise Active Directory Networks. Designed and deployed Enterprise Exchange Installs. Migrated a fortune 500 company's Active Directory to 2003. Migrated a fortune 500 company's Exchange environment from 5.5 to 2003 for 57 sites. Designed and Installed Enterprise Citrix networks. Installed and configured Cisco Routers, Switches, and Firewalls Designed and Installed RSA solutions for enterprise networks.

Chief Technical Officer, Strategic Technology Solutions, Fort Myers, FL - Engineered a network Infrastructure for the County of Desoto. Lead a technical team delivering LAN/WAN projects to the southwest Florida market. Built partner-ships with Microsoft, Cisco, and Citrix.

Rob Krug, Tampa, FL – Cybersecurity
Rob Krug has been in the network engineering and security space for over 30 years and is currently a Senior Security Architect for vTECH io. His background includes extensive work with telecommunications, network design and management, and most importantly network security. Specializing in security vulnerabilities his background includes extensive training and experience in cryptography, ethical hacking, and reverse engineering of malware. His background includes having served in the United States Navy, as well as worked as both a Data Security Analyst and as a Director of Engineering for multiple international service providers and vendors. Rob has designed, implemented, and maintained some of the most complex and secure networks imaginable. And… He collects malware for fun….

Rob's detailed background includes everything from building workstations and servers to designing and configuring advanced and secure networks. Having designed, implemented, and maintained vast national and international Wide Area Networks with Cisco and Nortel Routers. These WANs consisted of every bandwidth pipe imaginable, and utilized every type of connectivity including Ethernet, Microwave, Satellite, ATM, Frame-Relay and Point-to-Point connections, including heavy involvement with MPLS and early SDWAN technologies and configurations. Rob also brings extensive experience with Voice over IP on Cisco, Excel, and Audio Codes switches. He has all worked heavily with networks leveraging advanced routing configurations such OSPF, BGP, VPN, and Virtual Tunnels. He has also designed, implemented, and maintained some of the most secure networks imaginable using a multitude of both software and hardware firewalls. Rob has written network security reports for both the private sector and the United States Government, including agencies like the Department of Defense and the Naval Security Group. He has extensive hands on experience with many different industry technologies, products, and vendors.

Past positions have included Director of Solution Architecture for SonicWall, a long-time worldwide provider of network security equipment and technology, Director of

Engineering for NetWolves, a worldwide managed services network provider, a Senior Security Architect for Avast, the second oldest anti-virus manufacturer, and a Data Security Analyst for Sprint's managed network services (MPLS & NVPN). His education and certification include advanced training in ensuring security of IT Systems, Ethical Hacking, Forensic Analysis, Reverse Engineering of Malware, Linux and Unix certifications, as well as Cisco and SonicWall certifications, including being a SonicWall Technical Master certification.

Eric Thompson, Kissimmee, FL – Assigned Engineer for all services/Help Desk requests

Certification/Education: CompTIA A+, SonicWALL SNSP, SNSA, CompTIA N+, VMWare 6.5,

Eric Thompson started his career in internet technology in February 2009 performing workstation repairs and troubleshooting. Through growth within the repair field, Eric pursued the expertise within the vTECH company to further expand his knowledge of networking systems and maintenance. Eric has performed Microsoft server migrations, backups, restores, and virtualization. Eric maintains and supports a variety of SMB clients in their daily needs. Eric has a proven ability to start and finish large scale IT projects such as active directory and Microsoft Exchange migrations and implementations. Previous to vTECH, Eric was revered as a top service agent within the Geek Squad family. He received the customer service MVP award and takes customer satisfaction as top priority.

Heather Thompson, Kissimmee, FL – Assigned Dispatch Manager for Help Desk

Heather has over 12 years' experience as a Manager and Regional project management from her previous employer that has lent expertise to her follow-up and organization model. This experience also includes working in fast paced environments managing multi-tier groups in a corporate setting. Heather also has a Bachelor's Degree from Framingham State University in Massachusetts. Heather has been employed with vTECH io for over 2 years as the HelpDesk Administrator. She manages the HelpDesk and technicians on their daily tasks and schedules out all time for the technicians to ensure sufficient coverage for all client needs. She also works as an Internal Account Manager for the Sales division.

Tony Longbrake, Riverview FL – Help Desk Support

Certifications: SNSA, AZ-900 Microsoft Azure Fundamentals, MCITP

Tony Longbrake has been working in the managed services field for 10 years. During this time his duties have included support desk, systems engineer and service delivery manager. Tony has been part of multiple projects ranging from firewall installs, email migrations,

workstation / server refresh, ransomware attacks and office moves. He has experience with Dell, HP, Cisco, Netapp, VMware and Hyper-V. He now works as a system engineer.

Amir Torres, Tampa, FL – Help Desk Support

Certifications: A+, Network+, MCSA, SNSA

Amir Torres previously started out working as a Dell ProSupport Engineer where he familiarized himself with Dell technologies and services. As a ProSupport Engineer he worked with a variety of different clients. So, he knows well how to adjust his support needs for anyone he works with. Whether it's an experienced senior level technician, a frustrated CIO, or just an everyday user, he is able to help bring them to a resolution with a degree of patience, empathy, and urgency that is so needed in this industry. Amir spent two years as the main technician supporting all 4 offices of a spine surgery clinic. He was the assistant to the CIO as he helped the company complete projects and perform network maintenance while handling all help desk requests across all offices. The environment he supported included technologies such as VMware, Citrix, Sonicwall, thin client workstations and of course Windows Servers. He now works as part of the vTechio Help Desk Support team which handles a wide variety of different networks and technologies.

Andrew Russell, Ft Myers Office – Help Desk support
Andrew Russell has been in the IT field since February 2019, but his experience with computers goes back at least 7 years. By leveraging his school's IT preparation program and acquiring several industry certifications such as CompTIA Security+ and Microsoft Certified Solutions Associate, Andrew was able to start full-time in the field right after graduating summa cum laude from Dunbar High School in Fort Myers. Andrew has been with vTECH io since February 2019 as a Systems Engineer. He works with and manages the IT for several small business clients, along with occasionally working on bigger projects such as Windows Server migrations and physical server installations.

Gorki Hernandez, Ft. Myers Office – Help Desk support
Managed Services Certifications: CompTIA A+, CompTIA N+, CCNA, CCC Network Security, Post Voc Cert IT Specialist.

Gorki Hernandez has 10 years of experience working in IT environments. As an IT specialist Gorki has experience working and maintaining medium to large IT systems, fixing and/or upgrading a wide variety of equipment including but not limited to: Windows and Linux server, switches, routers and firewalls, call center phone dial equipment, medical center IT equipment. Gorki held IT positions with a few IT firms in the SW Florida area throughout the years that made use of very specific technologies, and in-house developed IT solutions. Gorki holds various well-known certifications in the industry, and continues to acquire new certifications and skills necessary to complete to complete IT projects to the costumer's satisfaction. Gorki has worked as Tech Support Specialist (MDU Unit) – CCSO Naples – First line of technical support for Collier County Sheriff's Office and IT Support Specialist – Tranzac, Onsite IT support and point of contact for the entire TZ Insurance branch in Fort Myers.

Don Phelps – Help Desk Support
Technical Specialties: Virtualization (Microsoft Hyper V), Server Design, Network design, Backup Design, Firewall Design, Office 365

Don Phelps is an accomplished IT Professional with over 38 years of experience as a Systems Integration Engineer and Senior Technical Consultant. He has many years of hands on expertise in deploying, implementing and managing a variety of products including Microsoft server platforms, Microsoft Cloud services, Dell, HP and WatchGuard. Don has a proven track record of providing managed services support to clientele of all sizes.

Executive Oversight Team				MANAGED SERVICES PROCESS
David Peterson - CEO	**Chris McDaniel - VP of Sales**	**Shawn Ruhl - CTO**	**Rob Krug - CISO**	
David Peterson serves as the owner and personally responsible for all care and support of Desoto County. He provides his personal cell phone in emergency situations and for care that is not satisfactory.				Come to Dave if/when escalations are needed.
Chris McDaniel serves overall account oversight for sales and services delivery. Chris will be the primary point of contact for any business, service, or sales related issues.				Come to Chris for all sales related matters and delivery of the sales and services. You can also come to Chris for any issues that surface for resolution.
Shawn Ruhl serves as the technical lead for Desoto County. He oversees any IT related work that would be accomplished at Desoto County. He oversees the Help Desk and all technicians that will work on your account.				Come to Shawn if any escalations need to be made for technical related issues that are not being accomplished to your satisfaction. Shawn will also be your pimary design engineer for complicated and large scale projects.
Rob Krug will review all solutions proposed for cybersecurity concerns and risk management. He would also get involved if/when any cyber issues surface to resolve and practively prevent.				Rob Krug will only engage if there's a cyber related issue or incident.
Heather Thompson	**Eric Thompson**	**Tony Longbrake**	**Andrew Russell**	
Help Desk Manager/Dispatch	Primary Assigned Engineer	Secondary Assigned Engineer	Help Desk Technician	
Heather Thompson will be the first contact for any Help Desk or support needs. Once you email or call Heather will assign the project and ensure it's completed on time.				Heather ensures all Help Desk tickets are acknowledged, assigned, and completed on time.
Eric Thompson will serve as your primary point of contact for engineering and any IT related tasks. He will also be onsite for larger projects and remote work.				Eric Thompson will be your primary contact for engineering/technical issues that don't qualify for Help Desk Support.
Tony Longbrake will serve as your secondary engineer. Andrew Russell will support Eric Thompson and Tony Longbrake for any Help Desk related tasks. They will ensure all request are done on time and correctly. The beautiful thing about having 4 engineers assigned is that you will always have a backup and never be without support.				Amir, Gorki, and Andrew will execute any/all tasks related to Help Desk requests.

b. Include a list of all employees authorized to enter an Agreement on behalf of the Company.

David Peterson, CEO

Donna Peterson, COO

Shawn Ruhl, CTO

Chris McDaniel, VP of Sales

2. Identify all sub-consultants and sub-contractors to be used to perform the service.

a. Describe work experience, field(s) of specialization, education, and certifications.

Rob Krug is a sub-contract cyber-security engineer that supports all of our customers. His bio, background and certifications are listed above.

Tab IV. Service (Include similar projects) (Category 3):

Use this section to demonstrate a listing of previous experience with Governmental Agencies and cite client references for which work similar in nature that was performed. Provide the Agency name and contact information. Describe the scope of work performed. Provide a date range and project value. Preference will be given to Respondents who demonstrate experience performing Managed IT Services in DeSoto County or other Counties in Florida of similar size and/or characteristics:

1. Provide a minimum of four (4) references that include the Institution/Agency name, address, phone number, email, and contact's name and position.

- Desoto County Board of Commissioners, Mandy Hines, City Administrator, m.hines@desotobocc.com, (863) 993-4800
- Baker County Sheriff's Office, Donald Knight, donald.knight@bakerso.com, 904-646-7559
- City of Oldsmar, Adam Shor, Director of Information Technology, AShor@myoldsmar.com,813-433-6678
- Columbia County Sheriff, Anthony Craig, IT Director, Anthony.Craig@columbiaSheriff.org
- Union County Elections, Billy Hall, IT Director, billy@netit4u.com

2. Letters of recommendation by other references.

October 19, 2020

Subject: Letter of Recommendation for vTECH io

To Whom It May Concern:

I express my recommendation for vTECH io without hesitation.

As a vendor for the Baker County Sheriff for the past three years, vTECH io has performed to our satisfaction in response to all of our immediate IT needs. After having great success with vTECH io in regards to purchasing and implementing new cutting-edge servers and firewalls, we decided to employ vTECH io as our full-fledged IT support using their vCare services in (09/2018)

Since having partnered with vTECH io, we have been able to complete several high-level IT projects, which wouldn't have come to fruition without their services and skilled professionals. Many of our processes have been streamlined and updated to maximize our efficiency. With 210 employees in our office, vTECH io is a true asset when resolving all IT-related issues through their ticketing system via both on-site and remote assistance. They have responded without fail to multiple critical situations and have worked around the clock to diminish downtime and keep us running.

vTECH io truly is an "A Team" when it comes to providing IT services. Their transparency and passion in this business is vital to a successful business relationship, we view them as a crucial team member rather than a business partner.

Donald Knight

Orthopedic Specialists
OF SW FLORIDA

The Specialized Care of Fellowship-Trained Surgeons

Antonio J. Flores, M.D.
Surgery of the Shoulder, Elbow & Hand

Paul D. Fuchs, D.O.
Surgical Treatment of Spinal Disorders

Camilo E. Guzman, M.D.
Joint Replacement of the Shoulder, Hip & Knee

Patrick B. Leach, M.D.
Orthopedic Trauma Surgery

Jason T. Nemitz, M.D.
Foot & Ankle Surgery & Sports Medicine

Fletcher A. Reynolds, M.D.
Sports Medicine & Joint Replacement of the Shoulder, Hip & Knee

P. Jeffrey Richards, M.D.
Surgery of the Shoulder, Elbow & Hand

Jeremy A. Schwartz, M.D.
Foot & Ankle Surgery & Sports Medicine

Charles P. Springer, M.D.
Sports Medicine & Joint Replacement of the Shoulder, Hip & Knee

W. Zachary Stone, M.D.
Adult Reconstruction, Joint Replacement of the Hip & Knee, Sports Medicine

Francesca M. Swartz, D.O.
Sports Medicine & Joint Replacement of the Shoulder, Hip & Knee

Allen C. Tafel, M.D.
Non-Surgical Treatment of Spinal Disorders

2771 Cleveland Avenue, Suite 1
Fort Myers, Florida 33901
239.334.7000
239.334.7070 Fax
www.osswf.com

October 19, 2020

Subject: Letter of Recommendation for vTECH io

To Whom It May Concern:

I express my recommendation for vTECH io without hesitation.

As a vendor for Orthopedic Specialists of SWFL for the past five years, vTECH io has performed to our satisfaction in response to all of our immediate IT needs. After having great success with vTECH io in regards to purchasing and implementing new cutting-edge servers and firewalls, we decided to employ vTECH io as our full-fledged IT support using their vCare services in March 2015.

Since having partnered with vTECH io, we have been able to complete several high-level IT projects, which wouldn't have come to fruition without their services and skilled professionals. Many of our processes have been streamlined and updated to maximize our efficiency. With 150 employees in our practice, vTECH io is a true asset when resolving all IT-related issues through their ticketing system via both on-site and remote assistance. They have responded without fail to multiple critical situations and have worked around the clock to diminish downtime and keep us running.

vTECH io truly is an "A Team" when it comes to providing IT services. Their transparency and passion in this business is vital to a successful business relationship, we view them as a crucial team member rather than a business partner.

Charles Miller
Administrator

LACAVA JACOBSON & GOODIS

Telephone: (813) 209-9611 | Facsimile: (813) 209-9511 | Toll Free: (800) 329-8600
www.LJGlegal.com 501 E. Kennedy Boulevard, Suite 1250 Tampa, FL 33602 dfaloon@LJGlegal.com

October 19, 2020

To Whom It May Concern:

RE: Letter of Recommendation for vTECH io

I express my recommendation for vTECH io without any hesitation.

As a vendor for La Cava Jacobson & Goodis for the past year, vTECH io has performed to our satisfaction in response to all of our immediate IT needs. After having great success with vTECH io in regards to purchasing and implementing new servers and firewalls, we decided to employ vTECH io as our full-fledged IT support using their vCare services in October 2019.

Since having partnered with vTECH io, we have been able to complete several high-level IT projects, which wouldn't have come to fruition without their services and skilled professionals. With 90 employees in our practice, vTECH io is a true asset when resolving all IT-related issues through their ticketing system via both on-site and remote assistance. They have responded without fail to multiple critical situations and have worked around the clock to diminish downtime and keep us up and running.

vTECH io truly is an "A Team" when it comes to providing IT services. Their transparency and passion in this business is vital to a successful business relationship, we view them as a crucial team member rather than a business partner.

Sincerely,

Dave Faloon

Dave Faloon
Administrator



The First Presbyterian Church of Naples

In the Heart of Naples with the Love of God:
we worship, we love, we grow, we serve

October 21, 2020

Subject: Letter of Recommendation for vTECH io

To Whom It Concerns:

I express my recommendation for vTECH io without hesitation.

As a vendor for the First Presbyterian Church for the past 13 years, vTECH io has performed to our satisfaction in response to all of our IT needs. After having great success with vTECH io in regards to purchasing and implementing servers and firewalls, we decided to employ vTECH io as our full-fledged IT support using their vCare services in June 2007.

Since having partnered with vTECH io, we have been able to complete several high-level IT projects. Many of our processes have been streamlined and updated to maximize our efficiency. With 19 workstations to manage, vTECH io is a true asset when resolving all IT-related issues through their ticketing system via both on-site and remote assistance. They have responded to multiple situations and have diminished our downtime to keep us running.

vTECH io has skilled professionals when it comes to providing IT services. Their transparency and passion in this business is vital to a successful business relationship, we view them as a crucial team member rather than a business partner.

Kathleen K. Law

Kathleen K. Law
Communications Coordinator

250 Sixth Street South Naples FL, 34102
239.262.1311
www.fpcnaples.org

3. List of completed projects similar in scope to project under consideration, with references to include owners' contact person, telephone number, and email.

Baker County Sheriff's Office, Donald Knight, IT Technician, donald.knight@bakerso.com, 904-646-7559	We manage the entire network including 210 users, 15-20 servers, wireless, 3 firewalls, backup and recovery and cyber-security. We also run their entire Help Desk. They have one person on staff that acts as a liaison with vTECH io.
Desoto County Board of Commissioners, Mandy Hines, City Administrator, m.hines@desotobocc.com, (863) 993-4800	We manage the entire network including 150 users, 15-20 servers, wireless, multiple firewalls, backup and recovery and cyber-security. We also run their entire Help Desk. They have one person on staff that acts as a liaison with vTECH io.
Lacava and Jacobson, Dave Faloon, Firm Administrator, dfaloon@lacavajacobson.com, 813-299-1340	We manage the entire network for 90 users, 10-15 servers, wireless, multiple firewalls, backup and recovery and run their help desk. They have one person on staff that acts as a liaison with vTECH io.
Daytona Heart Group, Roosevelt Harris, Practice Administrator, rharris@daytonaheart.com, (386) 258-8722	We managed 6-7 firewalls and support Help Desk requests for this organization.
Success 4 Kids and Families, Michael Parks, Director of HR, mparks@s4kf.org, 813-490-5493	We manage the entire network of 108 users, 70 PC's, 11 servers, firewall, backup and recovery and application support, firewall management, user account management, license and VPN client management,
Waldrop Engineering, P.A., Quill Jones, Project Designer, Quill.jones@waldropengineering.com, 239-288-2928	We manage the entire network of 158 desktop devices, 12 servers, Virus definition and prevention, daily backup monitoring, spyware and adware removal, license and optimization maintenance

Orthopedic Specialists of SW Florida, Ched Miller, Ched.miller@osswf.com, 239-470-083	We manage the entire network for 150 users, 178 desktops and 11 servers, AntiVirus, application support, asset and license management, desktop optimization, Spyware and Adware removal, VPN client and Windows Patch management.

4. Any outstanding accomplishments of the firm that relates to the specific services being sought.

Selling, delivering, and executing managed services for 29 years in Florida. Specifically, for this proposal, successfully supporting the network and users of Desoto County for 15 years.

Tab V. Proposal Approach and Pricing (Category 4 and 5):

SCOPE OF WORK

MANAGED IT SERVICES

SOLICITATION # 20-02-00RFP

Requirements for IT Managed Services:

The company awarded this RFP will work with the Administrative Service Director to provide a seamlessly integrated system of support, comprehensively managing infrastructure and network services.

- Most of the departments operate Monday through Friday, from 8:30 a.m. to 5:00 p.m.
- Some departments, such as Fire and EMS, are 24x7.
- Vendor may be required 24 hours a day, 7 days a week, when the Emergency Operation Center is in use. The pricing for this service should be provided separately.
    - After-hours support, including emergency services, is included in our quote and billed in accordance with the "outside normal business hours" rate provided.

Managed IT Services Required:

- Server Support:
    - 24x7 monitoring and management, with proactive communication and escalation protocols based on the severity of any unscheduled outages. Describe the method of communication and escalation protocols.
      For 24X7 monitoring and management we use Solar Winds N-Central with a central probe and agents on each server to monitor connectivity and mission critical services.

      Agents provide alerts to helpdesk during regular business hours and an on-call technician for after-hours alerts. Alerts are received via email and text 24X7. Alerts received after hours will be handled per the after-hours agreement as filled out by Desoto. Custom thresholds can be set to maximize up time.

    - Management includes the immediate update of OS security patches and monthly updates of non-critical OS patches.
      Patch management is handled via Central Probe. With security patches being approved upon release. All others are installed after two week testing period.

    - Management of onsite Exchange and Email security.

We handle multiple onsite exchanges and email security for small and large businesses.

- Describe your SLAs
  Our SLA calls for us meeting or beating the following timelines.

  Emergency (Server down or 10 or more users unable to work) – 2 Hours Response

  On-site Scheduling of Technician – 2 business days

- PC and Mobile Device Support:
  - 24x7 monitoring and management, with proactive communication and escalation protocols based on the severity of any unscheduled outages. Describe the method of communication and escalation protocols.

    For PC's & Mobile (Laptops):

    For 24X7 monitoring and management we use Solar Winds N-Central with a central probe and agents on each work station to monitor connectivity and mission critical services.

    Agents provide alerts to helpdesk during regular business hours and an on-call technician for afterhours alerts. Alerts are received via email and text 24X7. Custom thresholds can be set to maximize up time.

    For Mobile (Phones & Tablets):

    We do not monitor these devices, they are treated as a billable request.

  - Management includes the immediate update of OS/software security patches and monthly updates of non-critical OS patches.
    OS/software patch management is handled via Central Probe. With security patches being approved upon release. All others are installed after two week testing period.

    For laptops not onsite, approved patches will be pulled directly from Microsoft to ensure proper patch management even outside of the office.

  - Adds, moves, and changes for users, email, device changes as users change, etc.
    All requests for adds, email, user changes etc. are placed into our helpdesk and a technician is assigned to them per the signed agreement SLA.

  - Describe your SLAs
    Our SLA calls for us meeting or beating the following timelines.
    Emergency (Server down or 10 or more users unable to work) – 2 Hours Response

On-site Scheduling of Technician – 2 business days

- Security – threat prevention, security monitoring, and security management for servers, PCs, and mobile devices:
    - Management of firewalls and routers
      SonicWALL Firewalls are monitored and managed via Central GMS (Global management System) with monthly reports generated showing user traffic and blocked threats and intrusion prevention.
    - PCs, Mobile Devices and Server malware prevention
      PC's, Mobile (Laptops) & Servers:

      Are protected by SentinelOne EDR.

      Mobile (Phones & Tablets):

      These are not covered devices.
    - Please describe the related SLAs
      Our SLA calls for us meeting or beating the following timelines.

      Emergency (Server down or 10 or more users unable to work) – 2 Hours Response

      On-site Scheduling of Technician – 2 business days
    - Some departments, such as Fire and Public Safety, must conform to HIPAA requirements.
      We utilize a HIPPAA certified consultant when needed that we can offer to determine if there are any compliance issue.
- Proactive network management and monitoring:
    - Ability to determine outages and remedy the issue promptly
      Service thresholds alert helpdesk and technicians via Email & text when services are entering a warning or failed state depending on the severity service the appropriate technician is assigned for prompt resolution to prevent outages or restore services when possible.
    - Manage wireless access points, switches, and other network devices.
      Wireless access points are Ubiquiti Unifi and are controlled by a software controller installed on a local server. We utilize these devices amongst a majority of our clients and are very familiar with this platform.
    - Adds, moves, and charges for remote access users

Creation/Removal & modification of users is handled via Helpdesk submission. A technician is assigned during regular Helpdesk hours according to SLA.

- Updates to existing equipment, as necessary, to maintain security.
  All network equipment and physical servers have firmware manually updated to patch any security risks after a brief vetting period. This ensures as little interruption to productivity for the end users.

- Describe your SLAs
  Our SLA calls for us meeting or beating the following timelines.

  Emergency (Server down or 10 or more users unable to work) – 2 Hours Response

  On-site Scheduling of Technician – 2 business days

- Help Desk Support:
  - Describe the support model for regular hours, after hours, and emergencies.
    Regular Hours:

    The end users may request help through our online portal, email, or phone.

    1) The portal is accessed via web browser at: https:\\vtechio.myportallogin.com
    2) Email is utilized via Help@vtechio.com and is the preferred method.
    3) When internet is not unavailable, our main line (239.514.2888) has a technical support option that an end user may call and leave a message with their technical issue for our helpdesk to create a ticket. This line in monitored during regular business hours and often has a live person able to answer.

    After Hours:

    The end users may request help through calling our main business line and choosing the "After Hours" options to have a call sent to our on-call technician and a message left for them explaining the issue.

    Emergencies:

    The end user may request emergency help through the Main Line during regular hours and after hours. If its during regular hours they will call the main line and press the *Technical Support* Option. For After hours they will call the main line and select *After Hours* support.

- Is the help desk support unlimited, limited to a monthly number of calls, priced per call, only for designated callers, etc.?
  The Helpdesk support is unlimited with no restrictions on call number, call, or caller
- If help desk hours do not cover all DeSoto hours of operations, please describe what coverage will be provided for those hours outside of regular help desk hours.
  Our hours for Helpdesk coincide with Desoto's office hours also.

  Monday-Friday 8:30AM-5PM. Taking lunch between 12PM-1PM.

- Is the help desk staff local?
  The Helpdesk staff is located in Central, Western, & South West Florida.
- What is your average help desk response time?
  The tickets are assigned to a technician within 1HR of being received into our Helpdesk, currently averaging under 30 mins. The current plan Desoto is on allows up to two hours for assignment.

  Once assigned the technician will typically start the ticket that day, depending on when the ticket has been placed and the priority placed on it.
- Are help desk staff employees sub-contracted?
  No. All Helpdesk staff are employed through vTECH io.
- How many help desk staff are full-time? Part-time?
  All Helpdesk staff are Full-Time employees currently.
- What are the skill/certification levels of first-level help desk staff?
  Our Tier 1 engineers have the following certifications between them

  Comptia Security+

  Comptia A+

  Comptia Net+

  Microsoft Certified Solution Associate

  Sonicwall Network Security Administrator
- Describe the escalation path and process for help desk calls.
  If the current assigned technician does not have a clear path of resolution within 1hr of starting and troubleshooting, the next level technician is engaged to assist via Helpdesk at the earliest convenience.
- Describe your SLAs

Our SLA calls for us meeting or beating the following timelines.

Emergency (Server down or 10 or more users unable to work) – 2 Hours Response
On-site Scheduling of Technician – 2 business days

- Exclusion:
  - Please describe any services listed that are excluded with the proposed Managed Service
    Any devices that do not have our agent on them are excluded from the agreement and are billed at the standard hourly rate for service. We do not directly support large copiers and ask that you maintain a service agreement with the provider for service. Large projects are not included and are defined by tasks that required the purchase of software or hardware that exceeds $5,000.

- Other Considerations:
  - Please describe other services that should be included with the proposed Managed Service. Standardization of network equipment amongst all departments. This would include firewall standardization.

As-Needed Services Required:

- Onsite-site engineer. What is the notice required to schedule an on-site engineer? Does in-person response rotate among support staff? Describe the process of providing support staff for DeSoto County.
  An onsite engineer may be scheduled same day provided it is early enough in the day for the technician on an emergency basis only to drive onsite and complete the needed tasks. Typically, we need 2 days' notice to check the technicians' availability to be onsite.
  We do not rotate staff on a daily basis. We try to provide the same staff member and have a couple technicians familiar with your network at one time.

  We have a main technician associated with Desoto County's account and also a secondary technician to maintain support when needed.

- Delivery, installation, and setup of equipment on-site, as required. The cost of the equipment shall be provided in separate project agreements.
  We consider projects to be any task that requires the purchase of $5000 or more of software or hardware. An estimate (budgetary) quote will be provided prior to the project start to be signed.

- Procurement management – Selection of commercially rated equipment, order placement, order tracking, shipping, equipment returns, and sourcing and ordering of replacement parts.

We are a DELL exclusive partner and all procurement will be sourced through your primary Sales RAE and/or your Primary Engineer to be properly configured for your network specifications.

Our ordering department will provide tracking information upon order placement.

- Move, Add, Change (MAC) – Changes to the location or configuration of existing equipment or software, and installation of additional equipment or software.
  Engineer will work with onsite staff remotely to attempt to achieve desired MAC. If remote service is not appropriate or cannot achieve desired result a technician will be dispatched for next available onsite service.

- Warranty, break fixes, and installation – Planned and on-call services, including emergency response to server and networking issues.
  We will assist in submitting warranty claims with appropriate manufacturers.

Emergency response to Server & Network issues are within 4 hours. Our definition of "emergency" consists of 10 or more users down for the same issue simultaneously.

Optional Services:

- Support for an IT Operational Recovery Plan in the event of a disaster.
  We can assist in writing an IT Operational Recovery Plan upon request.

- Solution design – Solution packages (e.g., hardware, software, licensing) and associated data migration, if needed.
  We will provide a Sales Engineer to assist in the Solution Design of what is requested.

- Asset inventory management – Tagging, tracking, and management of warehousing and inventory.
  All assets are tracked within the SolarWinds N-Central management portal and through our ConnectWise

- Life cycle management of hardware units – Process for end-of-life notification, replacement, and asset decommissioning/disposal.
  Workstations are kept on a five-year life cycle. Servers are on a seven-year life cycle. After these timeframes the devices are reevaluated for replacement.

  If they are still performing at an acceptable level and vendor provides a warranty, units are reevaluated yearly for replacement.

  We can assist with asset decommissioning/disposal upon request.

- Software licensing control – Oversight of automatic renewal of software applications and maintenance of appropriate documentation

License information is maintained in our confluence notes database. Renewals are handled on as needed basis and reviewed for approval to ensure licenses are not renewed when they are no longer needed.

General Questions:

1. Please provide a proposed work plan for a migration to your organization for Managed IT Services. Specifically, provide the following information:
   - Key activities
   - Timing
   - Information/resource requirements from DeSoto County
   - Deliverables
   - Key milestones, checkpoints, and other decision points

   Everything is already in place currently, so there are no proposed work migration timeframes needed.

2. What DeSoto County resources would you require (e.g., information, data, staff resources, communication) during migration and on an ongoing basis?
   We ask for two points of contact for abnormalities from the normal daily business such as: New user access, Outside access asks etc,

3. Please identify the team assigned to the account and describe how you plan to interact with DeSoto County and any third-party providers that may provide services to DeSoto County.
   - Helpdesk will create tickets to all help requests and schedule/assign to a technician.
   - Your Primary engineer and Secondary technician will be responsible for tickets as assigned.
   - Your primary RAE will provide any sales service needed including but not limited to quotes.
   - Interactions are performed via phone, email, and chat through a remote session

4. Please describe your experience in providing server technology and service for your customers, focusing on planning, implementation, and ongoing support.
   We have provided managed services to the enterprise as well as small and medium markets concurrently for over 15 years. Services have included preventive maintenance as well as acquisition to disposition of all IT assets including workstations, servers, firewalls, & switches and storage devices. We also provide professional services to enterprise level clients where we assist their IT departments with planning, implementation, knowledge transfer and ongoing support

5. Please describe your organization's experience in transitioning clients to cloud-based technologies from more traditional IT service models.
   We have migrated multiple sizes of companies from onsite exchange to office 365. We also have some experience in migration to Microsoft Azure.

6. Can you provide specific examples of how you have worked with customers that began with significant technology limitations and helped to successfully transform them into organizations with well planned and executed technology strategies? What were the critical success factors in this transformation?
   We have a client that first began with a single office and has since transitioned into 5 office across the state of FL. We assisted in setting up each individual office and standardizing their network setup to allow all offices to be interconnected securely via site to site VPNs so that work flows are not interrupted due to geographical locations. The critical factors to success was the standardization of all network equipment to ensure compatibility.

7. Describe the documentation process used to keep track of DeSoto County assets, software, users, network, etc. so Vendor stall has easy access to documentation necessary for support.
   All asset and user information is maintained in the Solarwinds N-Central portal. All other documentation about network design, software, how to guides are maintained in web-based MFA secured documentation system maintained locally without vTECH io's own network for access by all engineers to ensure easy access when troubleshooting issues.

8. Describe reporting of key metrics to demonstrate to DeSoto County that Vendor is fulfilling agreed services and pointing out new issues that need to be addressed.
   Monthly executive reports are reviewed and provided by the primary engineer. Metrics included but not limited to patch installs, network availability, server capacity, etc. Executive reports are utilized to determine if current hardware is capable of handling the workload that is required by users and recommend upgrades are provided based on these reports.

9. Reporting and Communication – Ensuring monthly reporting on all purchases, assets, current activities and issues, and project status reports
   Additional reports are capable of being generated to provide changes in assets, ticket status, and user web activity from various portals.

   Explain your process for handling special requests or projects from your clients.

Your Regional Account Executive (RAE) and primary engineer will work with onsite staff to ensure projects are scoped and configured correctly before purchase. Dispatch will assist in determine the appropriate time of installation and work with Desoto staff to ensure it is done in a timely fashion with as little interruption to services as possible.

10. What options are available for user training and technical training that may be required by our staff?
    Any request for user/technical training will be submitted to the Help Desk. Upon receipt a meeting will be scheduled to determine requirements and provide a proposal. If needs are minimal/short-term training will be billed at the standard hourly rate of $100 billed in quarterly increments (15 min) for support.

    As a part of this proposal we will include a quarterly cybersecurity awareness event free of charge.

11. Describe any user groups, websites, newsletters, conferences, or any other means you support for sharing information and soliciting service feedback.
    vTECH io is an ongoing member and sponsor of the Florida Local Government Information Systems Association (FLGISA) organization and conference. Through this network we learn the needs and opportunities of Florida Public entities and how to better support them.

    vTECH io also launched regional CIO forums in 2017 and now have over 15 forums quarterly across Florida to solicit feedback from senior IT executives from all business verticals.

12. How do you monitor customer satisfaction and quality assurance on an ongoing basis, and how might we benefit from this process?
    Our ticketing system is set up to interact with the end user throughout the resolution process. The end user, the engineer, along with the Help Desk are able to communicate within the ticket, working together to bring the end user's problem to a quick completion. Once the ticket has been resolved, the assigned engineer will detail the steps taken to complete the request, and indicate that the ticket is resolve. He will also provide next step directions should the end user find they have questions, or the issue was not resolved to their satisfaction. We have quality control through our CTO by which he monitors tickets that are over 14 days old to provide help and feedback. Also with tickets that become older than 30 days old going to our Management team for review.

    We also have scheduled reviews with the designated contact to discuss their network and share new technology that will make their network more efficient and secure.

In addition, the assigned RAE meets onsite monthly to ensure overall account satisfaction and to determine areas of improvement.

13. DeSoto County's user base varies considerably in its level of technical sophistication. Please describe your experience in successfully supporting users that may be remote and possess limited technical skills.
With our extensive client base all of our engineers have experience with assisting users of all levels of technical skill. Our monitoring agent also provides us remote access to devices even when not in the office so we are able to assist users to the maximum of our ability. We also have options for remote access to some devices that are not covered by our agent in rare cases that assistance is needed outside the agreement.

MANAGED IT SERVICES

Scope of Work Check List and Pricing

SCOPE OF WORK CHECKLIST AND PRICING				
Bundled Service Price			**Pricing**	**Comments**
Per PC per month			$39	-Pricing includes 215 endpoints, 9 servers, and 1 firewall
				-Includes monitoring, patching, and general managed IT services
				-Onsite engineering billed separately unless weekly option selected
				-After-hours support billed at $142.50/hour
				-12-month agreement with 30-day termination clause
Per Server per month			$1,450	
	Included in Bundled Price Above			
	YES	**NO**	**PRICING**	**COMMENTS**
COUNTY SUPPORT				

Ability to provide services M-F 8:30-5:00 PM	X			Included in base pricing
Ability to provide services 24x7	X			24x7 monitoring included; after-hours support billed at $142.50/hour
SERVER SUPPORT				
24x7 monitoring and management	X			Included
Patch management	X			Security patches applied promptly; non-critical patches scheduled
Exchange and Email security management	X			Included as part of managed services
SLA	X			Emergency response within 2 hours; onsite typically within 2 business days
PC & MOBILE DEVICE SUPPORT				
24x7 monitoring and management	X			PCs fully monitored; mobile devices supported on request basis
Patch management	X			Included
Existing user adds, moves, and changes	X			Included
SLA	X			Emergency response within 2 hours; standard requests same business day
SECURITY				
Malware prevention	X			
				Endpoint protection
				included
Management of firewalls and routers	X			Includes primary firewall and core network security devices
Ability to conform to HIPAA	X			Supports HIPAA environments; formal compliance assessments available via third-party partner if required.
SLA	X			Aligned with standard response times
	Included in Bundled Price			

	YES	NO	PRICING	COMMENTS
NETWORK MANAGEMENT				
Ability to determine outage and remedy	X			Proactive monitoring and alerting included
Network device management	X			
				Core network devices
				included; additional
				devices managed as needed
Moves, adds, and changes for remote users	X			Included
Firmware updates	X			Performed as part of maintenance schedule
SLA	X			Emergency response within 2 hours
HELP DESK SUPPORT				
Normal hours	X			
				8:30 AM – 5:00 PM
After hours		X		$142.50/hour
Number of calls permitted per user per month	No Limit			Unlimited
Is Help Desk limited to specified callers that pre-screen calls		X		Open support model
Email ticket submission	X			Included
Phone ticket submission	X			Included
Chat ticket submission		X		
				Not standard; support
				provided via
				phone/email/portal
SLA	X			Tickets assigned within 1 hour (typically faster); emergency response within 2 hours
ENGINEERING COSTS				
Onsite engineering cost per hour	X		$100/hr	$100/hour; typically scheduled within 2 business days

Remote engineering cost per hour	X		$100/hr	
				$100/hour for non-covered services; routine support included in bundle

Include descriptions of any reports used to summarize and provide detailed information for Proposers managed services customers. Include sample reports as attachments to the proposal to give an example of the types of reports that will be provided for this engagement.

Standard reports provided include the following and are included in Addendum A:

- Executive Summary Report (Please see attachment labeled “Executive Summary Report”)
- Firewall Report (Please see attachment labeled “Firewall Report”)

Include a fee breakdown based on your pricing model.

- What is the pricing model? Fixed fee, hourly rate, hybrid, other?
  Fixed Fee for all services covered by the agreement. All services provided that are no covered are billing at an hourly rate.
- What services are included in the pricing? Address specifically the following (and feel free to include anything not included in this list):
  - On-site time
    Billed separately at an hourly rate of $100 per hours. Billed in .25-hour increments with 1 Hour minimum.
  - Help-desk support (via phone, email, remote shared desktop)
    Included in bundle pricing
  - Travel time
    We bill portal to portal with 1hr. maximum at the onsite time rate of $100 per hour.
  - Vendor management’
    Vendor liaison service is included within bundle pricing.
  - Training
    Not included in bundle pricing.

Include details of how the proposed services will be measured for quality and successful completion. Address specifically the following (and feel free to include anything not included in this list):

- Response time/Problem resolution time
  Reports can be requested that show response time by the dispatch to a technician and the time to resolution by the technician.
- Response to major system problems or outages
  Major system outages will be responded to with 4hrs. by an engineer.
- Regular in-person business review
  Monthly visits by your RAE will take place to review your needs.
- Regular reporting on system health in business terms
  Monthly reports are sent to Desoto staff with review by the primary engineer to ensure all IT related systems are working to meet the needs of the required workloads.

Official Quote

Computers At Work!, Inc.
DBA vTECH io
EIN: 31-1758837

2338 Immokalee Rd. #151
Naples, FL 34110
Phone: (239) 514-2888
Fax: (239) 236-2232

www.vTECHio.com

PROPOSAL
CAWQ39990-02

Quoted: Mar 18, 2026
Expires: Apr 14, 2026

Prepared For:	Ship To:	Presented By:
DeSoto County Government	**DeSoto County Government**	**Chris McDaniel**
Cindy Talamantez	Cindy Talamantez	Chris.McDaniel@vtechio.com
201 E Oak Street Ste 203 Arcadia, FL 34266-4451 United States	201 E Oak Street Ste 203 Arcadia, FL 34266-4451 United States	727-200-0549
Phone (863) 993-4816		
Email c.talamantez@desotobocc.com		

To accept this proposal, sign here and return: _____

Date: _____

Customer Purchase Order Number: _____

Signature : _____

Please review quote for shipping address and accuracy of each item BEFORE placing order.
ALL SALES ARE FINAL ** 7-day from ship-date return window for items damaged in transit.

Terms: Net 30 Days

Line #	Description	Product #	Unit Price	Qty	Ext. Price
1	**Desoto County - Twelve (12) Months of Platinum Managed Services** **Customer to be invoiced monthly.** **215 Desktop / Laptop / Tablet - @$39 = $8,385** **9 Servers - $1450** **1 Firewall - $400** **On-site Engineer as needed - $100** **Addition add-on for onsite engineer one day a week as required -** **$1200 (discounted to $210)** **6 iPads for Commissioners (no add'l cost)** **Support provided outside normal business hours would be billed at $142.50 per hour. Normal business hours are 8:30-5:00pm, M-F.** ***Any additional servers, desktops or laptops will change the monthly fee. Device count was based on network assessment. Primary exclusions to our agreement include: telephony support, structured wiring, application coding and web-site development.** **12 -month Agreement can be terminated with 30-day advance notice.**	Managed Services	$12,308.33	12	$147,699.96

Recurring :		Totals :	
Your investment in addition to the Grand Total:		**Subtotal**	$147,699.96
$0.00	*Billed Monthly*	**Tax**	$0.00
$0.00	*Billed Quarterly*	**Shipping**	$0.00
$0.00	*Billed Annually*	**Grand Total**	**$147,699.96**

www.vTECHio.com

Pricing, Taxes, and Additional Information
All product, pricing, and other information is valid for U.S. customers and U.S. addresses only, and is based on the latest information available and may be subject to change. vTechio reserves the right to cancel quotes and orders arising from pricing or other errors. Sales tax on products shipped is based on your "Ship To" address. Please indicate any tax-exempt status on your PO, and email your exemption certificate to DJ.peterson@vtechio.com . Note: All tax quoted above is an estimate; final taxes will be listed on the invoice. If you have any questions regarding tax please send an e-mail to DJ.peterson@vtechio.com
For certain products shipped to end-users in California, a State Environmental Fee will be applied to your invoice.***A 3.5% convenience fee will be charged for credit card purchases*** By signing this quote you acknowledge having read and agree to be bound by such terms.

Tab VI. Required Forms

The County’s required forms as listed on the Checklist provided in the Request for Proposal.

DESOTO COUNTY
MANAGED IT SERVICES
ADDENDUM NO. 1

SOLICITATION NO. 26-11-00RFP

QUESTIONS & RESPONSES

Q1: *How many total endpoints (desktops and laptops) are currently in scope for services?*

A1: **215 endpoints.**

Q2: *Are the 9 servers physical or virtualized, and if virtualized, what hypervisor platform is currently in use (VMware, Hyper-V, ETC.)?*

A2: **The servers are virtualized using VMware.**

Q3: *How many network switches, wireless access points, and routers are deployed across county locations? Will these devices need to be monitored as well?*

A3: **7 managed switches and 10 wireless access points; plans for expansion not to exceed 25 total.**

Q4: *Are additional firewalls deployed at remote sites, or only the SonicWALL NSA 2600 at the primary location?*

A4: **There are approximately 11 Sonicwalls at remote locations.**

Q5: *Is the County currently considering a future migration of the on premises Exchange 2016 environment to Microsoft 365 or another cloud hosted email platform?*

A5: **The County is in the early stages of adopting Microsoft 365 with Office; Exchange remains on-premises at this time.**

Q6: *What is the approximate monthly help desk ticket volume today?*

A6: **Approximately 30–40 tickets per month.**

Q7: *Does the County currently use a help desk or ticketing platform? If so, which system?*

A7: **The current vendor utilizes a help desk platform; internally, the County is not currently using a system and is exploring options.**

Q8: *Does the County prefer a 24x7 help desk model, or an 8x5 help desk with 24x7 emergency escalation support for critical incidents?*

A8: **The County prefers an 8x5 help desk model with 24x7 emergency escalation support.**

Q9: *Are there any additional security tools currently deployed beyond BitDefender and the Barracuda Email Security Gateway?*

A9: **Zscaler VPN and MaaS360 MDM are currently deployed.**

Q10: *Is the County evaluating potential replacement or modernization of the current BitDefender endpoint protection platform as part of this engagement?*

A10: **The current license is valid through October 2027. The County will consider recommendations at that time.**

Q11: *Are there any specific regulatory, cybersecurity, or reporting requirements the selected provider should be aware of when supporting County systems?*

A11: **Cybersecurity training may be required. Reporting on network health and the overall environment is required as part of the County's annual auditing.**

Q12: *Are remote sites connected via site-to-site VPN or another connectivity model?*

A12: Remote sites are connected via site-to-site VPN through SonicWall.

Q13: *Will the current provider assist with documentation transfer and transition activities?*

A13: Yes.

Q14: *What transition timeline does the County anticipate following award?*

A14: The anticipated transition timeline is approximately 2–3 months.

Q15: *What is the expected frequency of onsite support (as needed, monthly, weekly, etc.)?*

A15: Onsite support will be on an as-needed basis, depending on the situation (e.g., catastrophic events, fires, hurricanes).

DESOTO COUNTY
MANAGED IT SERVICES
ADDENDUM NO. 1

SOLICITATION NO. 26-11-00RFP

Addendum No. 1 dated this 17th day of March 2026.

Cindy Talamantez

Cindy Talamantez, CPPO, CPPB, Purchasing Director

Bidder's Receipt of Addendum No. 1 by:

Signature: Chris McDaniel

Name: Chris McDaniel

Company: Computers at Work, Inc. DBA vTECH io

Date: 3/18/26

Computers At Work!, Inc.
DBA
vTECH io
EIN: 31-1758837

2338 Immokalee Rd. #151
Naples, FL 34110
Phone: (239) 514-2888
Fax: (239) 236-2232

www.vTECHio.com

PROPOSAL
CAWQ39990-02

Quoted: Mar 18, 2026
Expires: Apr 14, 2026

Prepared For:	Ship To:	Presented By:
DeSoto County Government Cindy Talamantez 201 E Oak Street Ste 203 Arcadia, FL 34266-4451 United States **Phone** (863) 993-4816 **Email** c.talamantez@desotobocc.com	**DeSoto County Government** Cindy Talamantez 201 E Oak Street Ste 203 Arcadia, FL 34266-4451 United States	**Chris McDaniel** Chris.McDaniel@vtechio.com 727-200-0549

To accept this proposal, sign here and return:

_____

Date:

_____

Customer Purchase Order Number:

_____

Signature : _____

Please review quote for shipping address and accuracy of each item BEFORE placing order.
ALL SALES ARE FINAL ** 7-day from ship-date return window for items damaged in transit.

Terms: Net 30 Days

Line #	Description	Product #	Unit Price	Qty	Ext. Price
1	**Desoto County - Twelve (12) Months of Platinum Managed Services** **Customer to be invoiced monthly.** **215 Desktop / Laptop / Tablet - @$39 = $8,385** **9 Servers - $1450** **1 Firewall - $400** **On-site Engineer as needed - $100** **Addition add-on for onsite engineer one day a week as required -** **$1200 (discounted to $210)** **6 iPads for Commissioners (no add'l cost)** **Support provided outside normal business hours would be billed at $142.50 per hour. Normal business hours are 8:30-5:00pm, M-F.** ***Any additional servers, desktops or laptops will change the monthly fee. Device count was based on network assessment. Primary exclusions to our agreement include: telephony support, structured wiring, application coding and web-site development.** **12 -month Agreement can be terminated with 30-day advance notice.**	Managed Services	$12,308.33	**12**	$147,699.96

Line # Description	Product #	Unit Price	Qty	Ext. Price

Recurring :

Your investment in addition to the Grand Total:

$0.00	*Billed Monthly*
$0.00	*Billed Quarterly*
$0.00	*Billed Annually*

www.vTECHio.com

Totals :

Subtotal	$147,699.96
Tax	$0.00
Shipping	$0.00
Grand Total	**$147,699.96**

Pricing, Taxes, and Additional Information
All product, pricing, and other information is valid for U.S. customers and U.S. addresses only, and is based on the latest information available and may be subject to change. vTechio reserves the right to cancel quotes and orders arising from pricing or other errors. Sales tax on products shipped is based on your "Ship To" address. Please indicate any tax-exempt status on your PO, and email your exemption certificate to DJ.peterson@vtechio.com . Note: All tax quoted above is an estimate; final taxes will be listed on the invoice. If you have any questions regarding tax please send an e-mail to DJ.peterson@vtechio.com
For certain products shipped to end-users in California, a State Environmental Fee will be applied to your invoice.***A 3.5% convenience fee will be charged for credit card purchases*** By signing this quote you acknowledge having read and agree to be bound by such terms.

QUALIFICATIONS STATEMENT

The undersigned certifies under oath the truth and correctness of all statements and of all answers to questions made hereinafter:

SUBMITTED TO: **PURCHASING DEPARTMENT**
ADDRESS: **201 E. OAK STREET, SUITE 203**
ARCADIA, FLORIDA 34266

SUBMITTED BY:
NAME:
ADDRESS:
PRINCIPAL OFFICE:

CIRCLE ONE

(Corporation)
Partnership
Individual
Joint Venture
Other

1. State the true, exact, correct and complete name of the partnership, corporation, trade or fictitious name under which you do business and the address of the place of business.

The correct name of the Offeror is: Computers at Work! Inc., DBA vTECH io

The address of the principal place of business is: 3033 Winkler Ave, Fort Myers, FL 33916

2. If the Offeror is a corporation, answer the following:

a. Date of Incorporation: February 23, 2001

b. State of Incorporation: Florida

c. President's name: David Peterson

d. Vice President's name: Donna Peterson

e. Secretary's name: David Peterson

f. Treasurer: D.J. Peterson

g. Name and address of Resident Agent: David Peterson

140 Riviera Dunes Way, Palmetto, FL 34221

3. If Offeror is an individual or a partnership, answer the following:

a. Date of organization:_____

b. Name, address and ownership units of all partners:

_____

_____

_____

c. State whether general or limited partnership: _____

4. If Offeror is other than an individual, corporation or partnership, describe the organization and give the name and address of principals:

_____

_____

_____

_____

5. If Offeror is operating under a fictitious name, submit evidence of compliance with the Florida Fictitious Name Statute.

6. How many years has your organization been in business under its present business name?

_____

a. Under what other former names has your organization operated?

_____

_____

7. Indicate registration, license numbers or certificate numbers for the businesses or professions which are the subject of the proposal. Please attach certificate of competency and/or state registration.

_____

8. Have you personally inspected the site of the proposed work?

Not applicable

9. Have you or officer in your Company ever been employed or done work for or on behalf of any Phosphate Mining Company? (No)_____ Yes (explain in what capacity)

_____

_____

10. Did you attend the Pre-Proposal Conference? Yes ____ No ____ N/A

11. Have you ever failed to complete any work awarded to you? If so, state when, where and why?

No

12. Within the last five (5) years, has any officer or partner of your organization ever been an officer or partner of another organization when it failed to complete a contract? If so, explain fully.

No

13. State the names, telephone numbers and last known addresses of three (3) businesses with the most knowledge of work which you have performed, and to which you refer (governmental entities are preferred as references).

COMPANY NAME	CONTACT	ADDRESS	
Desoto County BOCC	Mandy Hines City Administrator	201 E. Oak St. #201 Arcadia, FL 34266	Email m.hines@desotobocc.com
			Telephone 863-993-4800
City of Oldsmar	Adam Shor, CIO	100 State St. W. Oldsmar, FL 34677	Email ashor@myoldsmar.com
			Telephone 813-443-6678
Baker County Sheriff	Randy Crews Undersheriff	1 Sheriff's Office Dr. Maclenny, FL 32063	Email rcrews@bakerso.com
			Telephone 904-259-2231

14. List the pertinent experience of the key individual of your organization (continue on insert sheet, if necessary).

Chris McDaniel has supported Desoto County for over nine years. He has been a key part of the stability, improvements, security posture, and innovations in AI. His bio is included in full proposal.

15. State the name of the individual who will have personal supervision of the services:

David Peterson, CEO

THE OFFEROR ACKNOWLEDGES AND UNDERSTANDS THAT THE INFORMATION CONTAINED IN RESPONSE TO THIS QUALIFICATIONS STATEMENT SHALL BE RELIED UPON BY OWNER IN AWARDING THE CONTRACT AND SUCH INFORMATION IS WARRANTED BY OFFEROR TO BE TRUE. THE DISCOVERY OF ANY OMISSION OR MISSTATEMENT THAT MATERIALLY AFFECTS THE OFFEROR'S QUALIFICATION TO PERFORM UNDER THE CONTRACT SHALL CAUSE THE OWNER TO REJECT THE PROPOSAL, AND IF AFTER THE AWARD TO CANCEL AND TERMINATE THE AWARD AND/OR CONTRACT.

SIGNATURE

State of Florida
County of Manatee

On this the 18th day of March, 2026, before me, the undersigned Notary Public of the State of Florida, personally appeared David Peterson and
(Name(s) of individual(s) who appeared before Notary)
whose name(s) in/ are Subscribed to the within instrument, and he/she/they acknowledge that he/she/they executed it.

NOTARY PUBLIC, STATE OF FLORIDA

NOTARY PUBLIC
SEAL OF OFFICE:

LAURA KRSTEVSKI
Notary Public - State of Florida
Commission # HH 675649
My Comm. Expires Jun 1, 2029

Laura Krstevski
(Name of Notary Public: Print, stamp, or type as commissioned.)

_____ Personally known to me, or

X Produced identification:

_____

_____ DID take the oath, or

_____ DID NOT take the oath.

HOLD HARMLESS

Consultants shall indemnify and hold harmless the County, and the County's officers and employees from and against any and all liability, costs, losses, and damages (including but not limited to reasonable attorney's fees) arising out of or to the extent caused by the negligence, recklessness or intentionally wrongful conduct of Consultant and other persons employed by or utilized by Consultant in their performance under this Agreement.

Type of Organization (Please Check One): ____ **Individual Ownership** ____ **Joint Venture**

____ **Partnership** X **Corporation**

Name of Proposing Firm:

Commputers at Work!, Inc. DBA vTECH io

Mailing Address:

2338 Immokalee Rd, Naples, FL 34110

Location Address:

3033 Winkler Ave, Fort Myers, FL 33916

City & State: Fort Myers, FL **ZIP:** 33916

Telephone: 727-200-0549 **Fax Number:** _____

Name/Title of person authorized to bind the Company: David Peterson, CEO

Signature of person authorized to bind the Company: _____

Date: 3/18/26

DESOTO COUNTY
CONTRACTOR/CONSULTANT/VENDOR
E-VERIFY AFFIDAVIT

STATE OF FLORIDA
COUNTY OF MANATEE

BEFORE ME, the undersigned authority, appeared DAVID W Peterson, who first being duly sworn hereby swears or affirms as follows:

1. I make this affidavit on personal knowledge.

2. I am over the age of 18 years and otherwise confident to make this Affidavit.

3. I am the CEO of Computers at work, INC (the "Contractor/Consultant/Vendor").

4. I am authorized by the CEO to make this Affidavit on behalf of Contractor/Consultant/Vendor.

5. Contractor/Consultant/Vendor acknowledges that Section 448.09, Florida Statutes, makes it unlawful for any person to knowingly employ, hire, recruit, or refer, for private or public employment, an alien who is not duly authorized to work in the United States.

6. Contractor/Consultant/Vendor acknowledges that Section 448.095, Florida Statutes, prohibits public employers, contractors, and subcontractors from entering into a contract unless each party to the contract registers and uses E-Verify.

7. Contractor/Consultant/Vendor is in compliance with the requirements of Sections 448.09 and 448.095, Florida Statutes.

8. Contractor/Consultant/Vendor understands it shall remain in compliance with the requirements of Sections 448.09 and 448.095, Florida Statutes, during the term of any contract with DeSoto County.

9. Contractor/Consultant/Vendor's subcontractors are in compliance with the requirements of Sections 448.09 and 448.095, Florida Statutes.

10. Contractor/Consultant/Vendor shall ensure compliance with the requirements of Sections 448.09 and 449.095, Florida Statutes, by any and all of its subcontractors.

11. Neither the Contractor/Consultant/Vendor, nor any subcontractor of Contractor/Consultant/Vendor, has had a contract terminated by a public employer for violating Section 448.095, Florida Statutes, within the year preceding the date of this Affidavit.

12. If the Contractor/Consultant/Vendor, or any subcontractor of Contractor/Consultant/Vendor, has a contract terminated by a public employer for any such violation during the term of any contract with DeSoto County, it shall provide immediate notice thereof to DeSoto County.

Signature of Affiant
on behalf of Contractor/Vendor

By: David W Peterson
As its: CEO
Dated: 3/18/26

STATE OF Florida
COUNTY OF Manatee

Sworn to (or affirmed) and subscribed before me by means of ☑ physical presence or ☐ online notarization, this 18th day of March, 2024 by David Peterson on behalf of Computers at work, Inc., who is personally known to me or who has produced Driver License as identification.

LAURA KRSTEVSKI
Notary Public - State of Florida
Commission # HH 675649
My Comm. Expires Jun 1, 2029

Print Name: Laura Krstevski
Notary Public of the State of Florida

My Commission Expires:

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

(To be signed in the presence of a notary public or other officer authorized to administer oaths.)

STATE OF
COUNTY OF

Before me, the undersigned, personally appeared, who, being by me first duly sworn, made the following statement:

1. The business address of Computors at Work, INC [name of firm]
   is 3033 WINKLER AVE, FORT MYERS, FL 33916
2. My relationship to Computers at Work, INC. [name of firm]
   is CEO
   [relationship, such as sole proprietor, partner, president, vice president].

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

4. I understand that "conviction" is defined by the statute to mean a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendre.

5. I understand that "affiliate" is defined by the statute to mean (1) a predecessor or successor of a person or a corporation convicted of a public entity crime, or (2) an entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime, or (3) those officers, directors, executive, partners, shareholders, employees, members, and agents who are active in the management of an affiliate, or (4) a person or corporation who knowingly entered into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months.

6. Neither the firm nor any officer, director, executive, partner, shareholder, employee, member or agent who is active in the management of the firm nor any affiliate of the firm has been convicted of a public entity crime subsequent to July 1, 1989.

[Draw a line through paragraph 6 if paragraph 7 below applies.]

7. There has been a conviction of a public entity crime by the firm, or an officer, director, executive, partner, shareholder, employee, member or agent of the firm who is active in the management of the firm or an affiliate of the firm. A determination has been made pursuant to Section 287.133(3) by order of the Division of Administrative Hearings that it is not in the public interest for the name of the convicted vendor list. The name of the convicted person or affiliate is _____.

A copy of the order of the Division of Administrative Hearings is attached to this statement.

[Draw a line through paragraph 7 if paragraph 6 above applies.]

_____

SIGNATURE

State of Florida
County of Manatee

On this the 18th ~~28th~~ day of March, 2026, before me, the undersigned Notary Public of the State of Florida, personally appeared David Peterson and
(Name(s) of individual(s) who appeared before Notary)
whose name(s) in/ are Subscribed to the within instrument, and he/she/they acknowledge that he/she/they executed it.

_____
NOTARY PUBLIC, STATE OF FLORIDA

NOTARY PUBLIC
SEAL OF OFFICE:

LAURA KRSTEVSKI
Notary Public - State of Florida
Commission # HH 675649
My Comm. Expires Jun 1, 2029

Laura Krstevski
(Name of Notary Public: Print, stamp, or type as commissioned.)

_____ Personally known to me, or

__✓__ Produced identification:

_____

_____ DID take the oath, or

_____ DID NOT take the oath.

NON-COLLUSION AFFIDAVIT:

By signing this offer, the vendor/contractor certifies that this offer is made independently and free from collusion. Vendor shall disclose below any DeSoto County, FL officer or employee, or any relative of any such officer or employee who is an officer or director of, or has a material interest in, the vendor's business, who is in a position to influence this procurement.

Any DeSoto County, FL officer or employee who has any input into the writing of specifications or requirements, solicitation of offers, decision to award, evaluation of offers, or any other activity pertinent to this procurement is presumed, for purposes hereof, to be in a position to influence this procurement.

For purposes hereof, a person has a material interest if they directly or indirectly own more than 5 percent of the total assets or capital stock of any business entity, or if they otherwise stand to personally gain if the contract is awarded to this vendor.
County employees may not contract with the County through any corporation or business entity in which they or their immediate family members hold a controlling financial interest (e.g. ownership of five (5) percent or more).

Immediate family members (spouse, parents and children) are also prohibited from contracting with the County subject to the same general rules. Failure of a vendor to disclose any relationship described herein shall be reason for debarment in accordance with the provisions of the County Procurement Policy.

NAME	RELATIONSHIPS
NONE	

In the event the vendor does not indicate any names, the County shall interpret this to mean that the vendor has indicated that no such relationships exist.

AFFIDAVIT
STATE OF FLORIDA, COUNTY OF DESOTO
BEFORE ME, the undersigned authority, personally came and appeared, _____, who after being duly sworn, deposed and said that he is the fully authorized _____ of _____
(hereinafter referred to as affiant), and said affiant further said:

(1) That affiant has not and will not employ any person either directly or indirectly, to secure the public contract under which he is to receive payment, other than persons regularly employed by the affiant whose service in connection with the project or in securing the public contract are in the regular course of their duties for the affiant; and

(2) That no part of the contract price was paid or will be paid to any person for soliciting the contract, other than the payment of normal compensation to persons regularly employed by the affiant whose services with the project are in the regular course of their duties for the affiant.

AFFIANT

SWORN TO AND SUBSCRIBED BEFORE ME ON THIS 18th DAY OF March, 2026. NOTARY PUBLIC

AFFIANT

Company Name: Computers at Work, Inc

Address: 3033 WINKLER AVE, Ft Myers, FL 33916

Phone Number: 239-514-2888

Signature:

NON-COLLUSION AFFIDAVIT IN THE STATE OF Florida

IN THE COUNTY OF Manatee being first duly sworn, on oath, says that the proposal above submitted is a genuine and not a sham or collusive proposal or made in the interest of or on behalf of any person not therein named, and s/he further says that the said Proposer has not directly or indirectly induced or solicited any Proposer on the above work or supplies to put in a sham proposal, or any other person or corporation to refrain from proposing, and that said Proposer has not in any manner sought by collusion to secure her/himself an advantage over any other proposer or proposers. Subscribed and sworn before me this 18th day of March, 2026 NOTARY PUBLIC in and for the State of Florida

Signature

Seal

LAURA KRSTEVSKI
Notary Public - State of Florida
Commission # HH 675649
My Comm. Expires Jun 1, 2029

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS PRIMARY COVERED TRANSACTIONS

(1) The prospective primary participant certifies to the best of its knowledge and belief, that is and its principles:

a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by an Federal department or agency;

b) Have not within a three-year period preceding this been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or Local) transaction or contract under a public transaction; violation of Federal or State antitrust statues or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local) with commission of any of these offenses enumerated in paragraph (1)(b) of this certification; and

d) Have not within a three-year period preceding this proposal had one or more public transactions (Federal, State or Local) terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

(3) No subcontract will be issued for this project to any party which is debarred or suspended from eligibility to receive federally funded contracts.

Signature

CEO

Title

Computers at WORK, INC.

Contractor/Firm

3633 WINKER AVE, FORT MYERS, FL 33916

Address

CONFLICT OF INTEREST AND LITIGATION STATEMENT

The conflict of interest, litigation disclosure statements are for informational purposes only.

Please mark one of the following:

[ ] To the best of our knowledge, the undersigned firm has no potential conflicts of interest due to any other clients, contracts, or property interest for this project.

[ ] The undersigned firm, by attachment to this form, submits information which may be a potential conflict of interest due to other clients, contracts, or property interest for this project.

Please mark one of the following:

[ ] The undersigned firm has had no litigation on any design projects in the last five years.

[ ] The undersigned firm, by attachment to this form, submits a summary and disposition of individual cases of litigation during the past five years.

The County reserves the right to request additional information on these subjects and also to eliminate any firm from the selection process that has material conflict(s) of interest or a history of litigation resulting from CONSULTANT errors or omissions or unethical or illegal business practices. The County Administrator shall make any such determination.

Signature

CEO

Title

Computers at WORK, INC.

Contractor/Firm

3033 WINKLER AVE, FT. MYERS, FL 33916

Address

FOREIGN COUNTRY OF CONCERN AFFIDAVIT

DIRECTIONS: All nongovernmental entities that are or potentially will be contracting, renewing or extending contracts with DeSoto County, must have an officer or representative fully execute this affidavit. Note, this is a mandatory requirement of s 287.138, Florida Statutes, for all entities that may have access to individuals' personal identifying information.

I David W Peterson (insert name) as CEO (insert title) on behalf of Computers at Work, Inc (insert entity name) under penalty of perjury hereby attest as follows:

1. I am over 21 years of age and have personal knowledge of the matters set forth in this affidavit.

2. I certify that Computers at Work, Inc. (insert entity name) ("Vendor"):

3. a. Is not owned by the government of a foreign country of concern;

b. A government of a foreign country of concern does not have a controlling interest in Vendor; and

c. Is not organized under the laws of nor have its principal place of business in a foreign country of concern.

3. For purposes of this Affidavit, "Foreign Country of Concern" means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern.

FURTHER AFFIANT SAYETH NAUGHT.

David W Peterson
Printed Name:

Title: CEO
Nongovernmental entity: Computers at Work, Inc.
Date: 3/18/26

STATE OF Florida
COUNTY OF Manatee

SWORN TO AND SUBSCRIBED before me ✓ in person or _____ remote notarization by David Peterson as CEO on behalf of Computers at Work, Inc., who is personally known to me or who produced Driver License as identification this 18th day of March, 2026.

Laura Krstevski
Notary Public

(Notary Seal)

LAURA KRSTEVSKI
Notary Public - State of Florida
Commission # HH 675649
My Comm. Expires Jun 1, 2029

MUTUAL CONFIDENTIALITY AND NONDISCLOSURE AGREEMENT

This Mutual Confidentiality and Nondisclosure Agreement (this "Agreement"), dated and effective as of 3/19/26, (the "Effective Date") is by and between Computers at Work, Inc. DBA vTECH io _____ _____, and DeSoto County 201 E. Oak Street Suite 203, Arcadia, FL. 34266, relating to the disclosure by one Party ("Disclosing Party") of confidential and proprietary information to the other Party ("Receiving Party").

In consideration of the disclosures of confidential and proprietary information to be made by the Parties, the Parties agree as follows:

1. **Definition of Confidential Information:**

A. Confidential Information. Each Party acknowledges that it may receive from the other Party, or its agents, information that may be considered confidential and proprietary to the Party disclosing such information ("Confidential Information"). "Confidential Information" shall mean any and all of the following information, whether or not such information is (i) received before or after the Effective Date, (ii) intangible, written, or electronic form, or derived from specimens, samples, compilations, programs, devices, or other materials, or derived through visual observation or conversation, or (iii) any information that should be considered confidential given the nature of the information and the circumstances of its disclosure:

(a) a Party's know-how, technology, finances and statements of financial condition, operations, strategies, pricing, costs, discounts, data, manufacturing methods and processes, patterns, procedures, systems, or techniques, Standard Operating Procedures ("SOP's"), products, product formulations, recipes for the manufacture and/or compounding of products, product specifications, applications, raw ingredient, and packaging sources and suppliers, testing methods and results, batch reports, research and developmental activities, business and marketing plans, customer names and contacts, materials sources, business relationships or contracts with third parties;

(b) the existence and terms of, and any information received or discovered by either Party in the performance of its duties and obligations under, Agreement, manufacturing or supply agreements, quality agreements, contracts, purchase orders or purchase order acknowledgments between the Parties, including the specific Products and volumes purchased, A Party's Product purchasing patterns and forecasts, either Party's operations or business affairs, and any other information relating to either

Party's customers or consumers, and

(c) anything that falls within the definition of a "Trade Secret" found in the state law of either Party's principal place of business.

B. Confidential Information does not include:

(a) Information already legally in possession of the Receiving Party at the time of disclosure, or independently developed by the Receiving Party without reference to any Confidential Information, as shown by the Receiving Party's written records;

(b) The information which is or generally becomes known in the public domain through no fault of the Receiving Party;

(c) Information obtained by the Receiving Party from a third party without restriction or without violation of any obligation of secrecy applicable to the information disclosed; and

(d) The information which is required by law or subpoena to be disclosed provided that the Receiving Party shall give the Disclosing Party reasonable advance notice of any disclosure to enable the Disclosing Party to seek a protective order or otherwise prevent such disclosure.

C. Notwithstanding the above, specific disclosures will remain Confidential Information, even if they are embraced by general disclosures which are in the Receiving Party's possession or in the public domain. In addition, any combination of features shall remain Confidential Information, even if the individual features are separately in the Receiving Party's possession or in the public domain, but shall be subject to the above exceptions only if the combination itself, its principle, or operation, and its value or advantages are in possession of the Receiving Party or in the public domain.

2. **Nondisclosure**: The Receiving Party will not disclose the Confidential Information, directly or indirectly, to any third party, without the express written consent of the Disclosing Party. Provision of supplies, specimens, samples, or other physical material to a third party will be considered a form of disclosure under this provision.

3. **Nonuse**: The Receiving Party will not copy, transmit, summarize, quote or make any use of the Confidential Information, except in connection with the evaluation, investigation, or execution of any business relationship, contract or agreement, joint development programs, or other joint activities between the Parties, as mutually agreed upon by both Parties in writing.

4. **Protection of Confidential Information:** The Receiving Party will restrict access to the Confidential Information to those employees, affiliates, agents, or outside professional advisors who need to have such access in order to carry out a proper activity or use stated in paragraph 3 above. The Receiving Party will ensure such employees, affiliates, agents, or outside professional advisors are aware of and abide by the terms and conditions of

this Agreement, and the Receiving Party agrees to indemnify, defend, and hold the Disclosing Party harmless from and against the Receiving Party's violation hereof. The Receiving Party will exercise the same degree of care (and in any event not less than reasonable care) in safeguarding the Confidential Information against loss, theft, or other inadvertent disclosure, that it uses to protect its own valuable confidential information and trade secrets, and agrees generally to take all steps necessary to maintain confidentiality.

5. **Return of Confidential Information:** At the conclusion of the activity or use specified in paragraph 3 above, or at any other time upon the request of the Disclosing Party, the Receiving Party will promptly return to the Disclosing Party all Confidential Information, in whatever form, including copies, summaries, files, or data compilations made by the Receiving Party.

6. **Acknowledgment of Irreparable Harm:** The Receiving Party acknowledges that any disclosure of the Confidential Information will cause irreparable harm to the Disclosing Party and therefore agrees to the entry of a temporary restraining order, preliminary and/or permanent injunction, without the necessity of bond or security, by any of the courts described in paragraph 10, in order to prevent breach or to compel performance of this Agreement. This remedy is in addition to all other remedies at law or in equity available to the Disclosing Party.

7. **Duration:** Notwithstanding anything to the contrary contained herein, or in any other agreement, the obligations set forth within this Agreement shall not be merged into, superseded, or replaced by any subsequent agreement or contract between the Parties and, instead, will continue for each disclosure for a period of five (5) years from and after the later of the written termination of all joint activities of the Parties or the termination of all contracts and agreements between them. Either Party may terminate this Agreement by written notice to the other; however, all rights and obligations under this Agreement shall survive with respect to Confidential Information disclosed prior to termination.

8. **No Rights Conveyed:** No disclosure made by a Disclosing Party, nor use made by a Receiving Party, whether pursuant to this Agreement or otherwise shall entitle the Receiving Party to any rights, by license or otherwise, in the Confidential Information, technology, or know-how of the Disclosing Party.

9. **Waivers:** Any waiver must be explicit and in writing. Failure of the Disclosing Party to require performance of any provision of this Agreement shall in no way affect its rights to enforce strict compliance thereafter with every term or condition of this Agreement, nor shall a waiver by Disclosing Party of any breach of any provision of this Agreement operate or be construed as a waiver of any subsequent breach, or as a waiver of the provision itself.

10. **Disputes:** The rights and obligations of the Parties under or relating to this Agreement shall be governed by the laws of the State of Tennessee. The Parties consent and agree to the exclusive jurisdiction and venue of the United States District Court for the State of Florida or the Circuit Court of Hillsborough County, Florida, in the event of litigation arising out of this Agreement. In the event any suit or action is brought to enforce any or all provisions of this Agreement, the

prevailing Party shall be entitled to recover attorney fees, costs, and related disbursements as awarded by the court at all levels of trial, including on appeal, if any.

11. **General:**

A. This Agreement may be signed in one or more counterparts and/or by scanned or facsimile signature, each of which shall be adequate and binding for the purposes of executing this Agreement, notwithstanding that both Parties have not signed the same copy.

B. This Agreement may be modified or amended with respect to any disclosure only by mutual written agreement of the Parties. Each of the Parties warrants that the person signing this Agreement on its behalf has requisite authorization to do so.

C. This Agreement may not be assigned by either Party without the prior written consent of the other except in connection with the transfer of substantially all the assets or business of such Party. Subject to the foregoing, this Agreement shall inure to the benefit of and be binding upon the successors, heirs, and permitted assigns of the Parties.

D. This Agreement, together with any manufacturing, supply, and/or quality agreements entered into by the Parties, constitutes the entire Agreement of the Parties and supersede any other agreements or understandings on this subject between the Parties. In the case of more than one agreement, they shall be read harmoniously in such manner as to provide the greatest amount of protection to Confidential Information. However, in the event of any conflict between this Agreement and any manufacturing, supply, and/or quality agreement subsequently entered into between the Parties, the provisions of this Agreement shall govern unless the subsequent agreement expressly supersedes this Agreement by direct reference. The provisions of this Agreement include and shall govern all prior disclosures of Confidential Information by either Party to the other.

E. All headings in this Agreement are inserted for convenience of the reference only and shall not affect its meaning or interpretation.

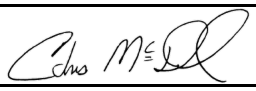
F. If any provision of this Agreement is determined to be unenforceable or invalid, such unenforceability or invalidity shall not render this Agreement unenforceable or invalid as a whole, and in such event, the offending provision shall be changed and interpreted so as to accomplish its objective to the fullest extent permissible by law.

G. The relationship of the Parties under this Agreement is that of independent contractors. Neither Party shall be deemed the agent of the other, nor is either Party authorized to take any action binding upon the other.

IN WITNESS WHEREOF, having attested to a thorough reading and complete understanding of this entire Agreement, the Parties have caused this Agreement to be executed by their duly authorized representatives, effective as of the date written above.

AGREED and AFFIRMED,

Company: Computer at Work! Inc., DBA vTECH io

Signature: 

Print: Chris McDaniel

Title: Chief Revenue Officer

Date: 3/19/2026

DeSoto County

Signature: _____

Print: _____

Title: _____

Date: _____

HOLD HARMLESS

Consultants shall indemnify and hold harmless the County, and the County's officers and employees from and against any and all liability, costs, losses, and damages (including but not limited to reasonable attorney's fees) arising out of or to the extent caused by the negligence, recklessness or intentionally wrongful conduct of Consultant and other persons employed by or utilized by Consultant in their performance under this Agreement.

Type of Organization (Please Check One): ___ **Individual Ownership** ___ **Joint Venture**

_____ **Partnership** X___ **Corporation**

Name of Proposing Firm:

Computer at Work! Inc., DBA vTECH io

Mailing Address:

3033 Winkler AVE STE 210 Fort Myers, FL 33916

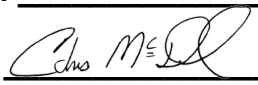
Location Address:

3033 Winkler AVE STE 210 Fort Myers, FL 33916

City & State: Fort Myers, Florida **ZIP:** 33916

Telephone: 727-200-0549 **Fax Number:** _____

Name/Title of person authorized to bind the Company: Chris McDaniel

Signature of person authorized to bind the Company: 

Date: 3/19/2026

DRUG FREE WORKPLACE FORM

The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that ____Computers at Work! Inc., DBA vTECH io_____ (name of business) does:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.

2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

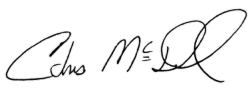
3. Give each employee engaged in providing the commodities or contractual services that are under proposal a copy of the statement specified in subsection (1).

4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.

5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.

6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

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

Signature: 

Dated: 3/19/2026

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS PRIMARY COVERED TRANSACTIONS

(1) The prospective primary participant certifies to the best of its knowledge and belief, that is and its principles:

a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by an Federal department or agency;

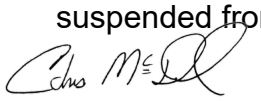
b) Have not within a three-year period preceding this been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or Local) transaction or contract under a public transaction; violation of Federal or State antitrust statues or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local) with commission of any of these offenses enumerated in paragraph (1)(b) of this certification; and

d) Have not within a three-year period preceding this proposal had one or more public transactions (Federal, State or Local) terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

(3) No subcontract will be issued for this project to any party which is debarred or suspended from eligibility to receive federally funded contracts.



Signature

Chief Revenue Officer

Title

Computers at Work! Inc., DBA vTECH io

Contractor/Firm

3033 Winkler AVE STE 210 Fort Myers, FL 33916

Address

CONFLICT OF INTEREST AND LITIGATION STATEMENT

The conflict of interest, litigation disclosure statements are for informational purposes only.

Please mark one of the following:

[x] To the best of our knowledge, the undersigned firm has no potential conflicts of interest due to any other clients, contracts, or property interest for this project.

[ ] The undersigned firm, by attachment to this form, submits information which may be a potential conflict of interest due to other clients, contracts, or property interest for this project.

Please mark one of the following:

[x] The undersigned firm has had no litigation on any design projects in the last five years.

[ ] The undersigned firm, by attachment to this form, submits a summary and disposition of individual cases of litigation during the past five years.

The County reserves the right to request additional information on these subjects and also to eliminate any firm from the selection process that has material conflict(s) of interest or a history of litigation resulting from CONSULTANT errors or omissions or unethical or illegal business practices. The County Administrator shall make any such determination.

Signature

Chief Revenue Officer
Title

Computers at Work! Inc., DBA vTECH io
Contractor/Firm

3033 Winkler AVE STE 210 Fort Myers, FL 33916
Address

Computers At Work!, Inc.
DBA
vTECH io
EIN: 31-1758837

2338 Immokalee Rd. #151
Naples, FL 34110
Phone: (239) 514-2888
Fax: (239) 236-2232

www.vTECHio.com

PROPOSAL
CAWQ39990-04

Quoted: May 22, 2026
Expires: Jun 19, 2026

Prepared For:	Ship To:	Presented By:
DeSoto County Government Cindy Talamantez 201 E Oak Street Ste 203 Arcadia, FL 34266-4451 United States **Phone** (863) 993-4816 **Email** c.talamantez@desotobocc.com	**DeSoto County Government** Cindy Talamantez 201 E Oak Street Ste 203 Arcadia, FL 34266-4451 United States	**Chris McDaniel** Chris.McDaniel@vtechio.com 727-200-0549

To accept this proposal, sign here and return:

_____

Date:

_____

Customer Purchase Order Number:

_____

Signature : _____

Please review quote for shipping address and accuracy of each item BEFORE placing order.
ALL SALES ARE FINAL ** 7-day from ship-date return window for items damaged in transit.

Terms: Net 30 Days

Pricing shown reflects current manufacturer rates at the time of this proposal. Per industry-wide manufacturer agreements, a purchase order secures your place in the fulfillment queue but not final pricing, which the manufacturer reserves the right to set at shipment based on market conditions. If we receive notice of pricing changes prior to shipment, we will reach out for your approval and issuance of an updated PO before the order ships.

Line #	Description	Product #	Unit Price	Qty	Ext. Price
1	**Desoto County - Twelve (12) Months of Platinum Managed Services** **Customer to be invoiced monthly.** **215 Desktop / Laptop / Tablet - @$39 = $8,385** **9 Servers - $1450** **1 Firewall - $400** **1 Email and Compliance Standalone Archiver - $255** **6 iPads for Commissioners (no add'l cost)** **Support provided outside normal business hours would be billed at $142.50 per hour. Normal business hours are 8:30-5:00pm, M-F.** ***Any additional servers, desktops or laptops will change the monthly fee. Device count was based on network assessment. Primary exclusions to our agreement include: telephony support, structured wiring, application coding and web-site development.** **12 -month Agreement can be terminated with 30-day advance notice.**	Managed Services	$10,490.00	**12**	$125,880.00

Line # Description	Product #	Unit Price	Qty	Ext. Price

Recurring :

Your investment in addition to the Grand Total:

$0.00	*Billed Monthly*
$0.00	*Billed Quarterly*
$0.00	*Billed Annually*

www.vTECHio.com

Totals :

Subtotal	$125,880.00
Tax	$0.00
Shipping	$0.00
Grand Total	**$125,880.00**

Pricing, Taxes, and Additional Information
All product, pricing, and other information is valid for U.S. customers and U.S. addresses only, and is based on the latest information available and may be subject to change. vTechio reserves the right to cancel quotes and orders arising from pricing or other errors. Sales tax on products shipped is based on your "Ship To" address. Please indicate any tax-exempt status on your PO, and email your exemption certificate to DJ.peterson@vtechio.com . Note: All tax quoted above is an estimate; final taxes will be listed on the invoice. If you have any questions regarding tax please send an e-mail to DJ.peterson@vtechio.com
For certain products shipped to end-users in California, a State Environmental Fee will be applied to your invoice.***A 3.5% convenience fee will be charged for credit card purchases*** By signing this quote you acknowledge having read and agree to be bound by such terms.

INSURANCE REQUIREMENTS
CERTIFICATES OF INSURANCE

(1) The Contractor shall obtain and maintain such insurance as will protect it from: (1) claims under worker's compensation laws, disability benefit laws, or other similar employee benefit laws; (2) claims for damages because of bodily injury, occupational sickness or disease or death of his employees including claims insured by usual personal injury liability coverage; (3) claims for damages because of bodily injury, sickness or disease, or death of any person other than his employees including claims insured by usual personal injury liability coverage; and (4) from claims for injury to or destruction of tangible property including loss of use resulting there from -- any or all of which claims may arise out of, or result from, the services, work and operations carried out pursuant to and under the requirements of the Contract Documents, whether such services, work and operations be by the Contractor, its employees, or by subcontractor(s), or anyone employed by or under the supervision of any of them, or for whose acts any of them may be legally liable.

(2) This insurance shall be obtained and written for not less than the limits of liability specified hereinafter, or as required by law, whichever is greater.

(3) The Contractor shall require, and shall be responsible for assuring throughout the time the Agreement is in effect, that any and all of its subcontractors obtain and maintain until the completion of that subcontractor's work, such of the insurance coverages described herein as are required by law to be provided on behalf of their employees and others.

(4) The Contractor shall obtain, have and maintain during the entire period of the Agreement insurance policies, which contain the following information and provisions:

(A) The name and type of policy and coverages provided;
(B) The amount or limit applicable to each coverage provided;
(C) The date of expiration of coverage;
(D) The designation of the COUNTY as an additional insured and a certificate holder. (This requirement may be excepted for Worker's Compensation and professional liability Insurance.);
(E) The following clause must appear on the Certificate of Insurance:

Should any material change occur in any of the above described policies or should any of said policies be canceled before the expiration date thereof, the issuing company will mail at least thirty (30) days written notice to the COUNTY.

(5) If the initial, or any subsequently issued Certificate of Insurance expires prior to the completion of the Work or termination of the Agreement, the Contractor shall furnish to the COUNTY, in triplicate, renewal or replacement Certificate(s) of Insurance not later than thirty (30) calendar days prior to the date of their expiration. Failure of the

Contractor to provide the COUNTY with such renewal certificate(s) shall be considered justification for the COUNTY to terminate the Agreement.

(6) Contractor shall include the COUNTY, the COUNTY's agents, officers and employees in the Contractor's General Liability and Automobile Liability policies as additional insureds.

(7) If the COUNTY has any objection to the coverage afforded by other provisions of the insurance required to be purchased and maintained by Contractor in accordance with the requirements of the Contract Documents on the basis of its not complying with the Contract Documents, the COUNTY shall notify Contractor in writing thereof within thirty (30) days of the delivery of such certificates to the COUNTY. Contractor shall provide to the COUNTY such additional information with respect to its insurance as may be requested.

(8) The Contractor shall obtain and maintain the following insurance coverages as provided hereinbefore, and in the type, amounts and in conformance with the following minimum requirements:

WORKER'S COMPENSATION

State: Statutory
Employer's Liability: $1,000,000.00

COMPREHENSIVE GENERAL LIABILITY

Bodily Injury: $1,000,000.00 Each Occurrence
Property Damage: $1,000,000.00 Each Occurrence

Comprehensive General Liability Insurance shall include:

Contractual Liability, Explosion, Collapse and Underground Coverages and Products and Completed Operations Coverages.

COMPREHENSIVE AUTOMOBILE LIABILITY

Bodily Injury: $1,000,000.00 Each Occurrence
Property Damage: $1,000,000.00 Each Occurrence

Comprehensive Automobile Liability shall include coverage for any owned auto, non-owned autos and hired autos.

Attachment B – Certificate of Liability

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/24/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Marsh Affinity	
Marsh Affinity a division of Marsh USA LLC. PO BOX 14404 Des Moines, IA 50306-9686	PHONE (A/C, No, Ext): 800-743-8130	FAX (A/C, No):
	E-MAIL ADDRESS: ADPTotalSource@marsh.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Illinois National Ins Co	23817
INSURED	INSURER B :	
ADP TotalSource CO XXI, Inc. 5800 Windward Parkway Alpharetta, GA 30005 Alternate Employer: Computers At Work, Inc. DBA vTECH IO 2338 IMMOKALEE ROAD #151 Naples, FL 34110	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		WC 063528456 FL	07/01/2025	07/01/2026	X PER STATUTE ☐ OTH-ER	
							E.L. EACH ACCIDENT	$ 2,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 2,000,000
							E.L. DISEASE - POLICY LIMIT	$ 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
All worksite employees working for Computers At Work, Inc. DBA vTECH IO paid under ADP TOTALSOURCE, INC.'s payroll, are covered under the above stated policy. Computers At Work, Inc. DBA vTECH IO is an alternate employer under this policy. Proprietor/Partner/Executive Officer/Member are not excluded as long as they are in the ADPTS payroll or have completed the SEI Participation Addendum.
2338 Immokalee Road

CERTIFICATE HOLDER	CANCELLATION
Pasco County Risk Management Department 7536 State Street, Suite 111 New Port Richey, FL 34654	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Jo Phillips

ACORD 25 (2016/03)

© 1988-2015 ACORD CORPORATION. All rights reserved.
The ACORD name and logo are registered marks of ACORD

Scrutinized Companies & Countries of Foreign Concern Affidavit

By entering into a contract with DeSoto County ("County"), and in accordance with the requirements of Sections 287.135 and 215.473, Florida Statutes, the Contractor certifies that it is not participating in a boycott of Israel. The Contractor further certifies that it is not included on the Scrutinized Companies that Boycott Israel List, the Scrutinized Companies with Activities in Sudan List, or the Scrutinized Companies with Activities in Iran Terrorism Sectors List, and that it has not been engaged in business operations in Syria.

Subject to the limited exceptions provided by Florida law, the County will not contract for the provision of goods or services with any scrutinized company identified above. Pursuant to Section 287.135, Florida Statutes, as amended, a company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with any agency or local governmental entity for goods or services:

1. For any amount, if, at the time of bidding on, submitting a proposal for, or entering into or renewing the contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel; or

2. For a contract valued at one million dollars ($1,000,000) or more, if, at the time of bidding on, submitting a proposal for, or entering into or renewing the contract, the company:

    a. Is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in Iran Terrorism Sectors List, created pursuant to Section 215.473, Florida Statutes; or

    b. Is engaged in business operations in Syria.

Submitting a false certification, or being placed on a list created pursuant to Section 215.473, Florida Statutes, relating to scrutinized active business operations in Iran after the Contractor has submitted its certification, shall constitute a material breach of the contract. The County shall provide written notice to the Contractor of the County's determination regarding the false certification. The Contractor shall have five (5) business days after receipt of such notice to refute the allegation of false certification.

If the alleged false certification is discovered during the term of the contract, the Contractor shall have ninety (90) days after receipt of the County's written notice to respond in writing and demonstrate that the County's determination was made in error. If the Contractor fails to demonstrate that the County's determination was erroneous, the County shall have the right to terminate the contract and pursue any civil remedies available under Section 287.135, Florida Statutes, as amended from time to time.

CONTRACTOR:

_____

By: _____ (signature of the executive officer)

Its: _____ (title of the executive officer)

Date: _____

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____ 20____, by _____, as _____ of Contractor who is personally known to me or has produced_____ as identification.

_____

Signature of Notary Public

Printed Name: _____

Commission Number _____

(SEAL)

Expiration Date _____

ANTI-HUMAN TRAFFICKING AFFIDAVIT

DIRECTIONS: All nongovernmental entities that are or potentially will be contracting, renewing or extending contracts with DeSoto County, must have an officer or representative fully execute this affidavit. Note, this is a mandatory requirement of s 787.06(13), Florida Statutes effective July 1, 2024.

I David W Peterson (insert name) as CEO (insert title) on behalf of Computers at Work, INC. (insert entity name) under penalty of perjury hereby attest as follows:

1. I am over 21 years of age and have personal knowledge of the matters set forth in this affidavit.
2. Computers at Work, INC (insert entity name) does not use coercion for labor or services as defined in s. 787.06(2)(a), Florida Statutes.
3. More particularly, Computers at Work, INC. (insert entity name) does not participate in any of the following actions:
   a. Using or threatening to use physical force against any person;
   b. Restraining, isolating or confining or threatening to restrain, isolate or confine any person without lawful authority and against her or his will;
   c. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt or the length and nature of the labor or services are not respectively limited and defined;
   d. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
   e. Causing or threatening to cause financial harm to any person;
   f. Enticing or luring any person by fraud or deceit; or
   g. Providing a controlled substance as outlined in Schedule I or Schedule II of s. 893.03, Florida Statutes to any person for the purpose of exploitation of that person.

FURTHER AFFIANT SAYETH NAUGHT.

David W Peterson

Printed Name:
Title: CEO
Nongovernmental entity: Computers at work, INC
Date: 3/18/26

STATE OF Florida
COUNTY OF Manatee

SWORN TO AND SUBSCRIBED before me ✓ in person or ____ remote notarization by David Peterson as CEO on behalf of Computers at Work Inc, who is personally known to me or who produced Driver license as identification this 18th day of March, 2026.

(Notary Seal)

Notary Public

LAURA KRSTEVSKI
Notary Public - State of Florida
Commission # HH 675649
My Comm. Expires Jun 1, 2029

ATTACHMENT 404

DeSoto County

7/14/2026

Item #: 6.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Contract

DEPARTMENT: Engineering
SUBMITTED BY: **Megan Deuchar**
PRESENTED BY: **Michael Giardullo**

TITLE & DESCRIPTION:
Contract Award / FY 2025/26 Annual Road Striping / McShea Contracting, LLC

REQUESTED MOTION:
Approve the Contract with McShea Contracting, LLC, for the Fiscal Year 2025/26 Annual Road Striping Project.

SUMMARY:
Staff is requesting approval of a Contract with McShea Contracting, LLC, for the Fiscal Year 2025/26 Annual Road Striping Project.

BACKGROUND:
On May 8, 2026, Staff released an Invitation to Bid for the Fiscal Year 2025/26 Annual Road Striping Project. Two bids were received, with McShea Contracting, LLC submitting the lowest responsive and responsible bid in the amount of $59,942.54. Staff recommends awarding the Contract to McShea Contracting, LLC.

FUNDS:
Budget Amount: **$60,000.00**
Actual Agenda Item: **$59,942.54**
Cost: **$59,942.54**
Account Number: **102-60545416304000**
Explanation: **N/A**

DESOTO COUNTY
CONSTRUCTION AGREEMENT FOR
FISCAL YEAR 2025/26 ANNUAL ROAD STRIPING PROJECT

Bid No. 26-19-00ITB

THIS AGREEMENT is entered effective as of the date signed by the last party below (the “Effective Date”) by and between DESOTO COUNTY, a political subdivision of the State of Florida, by and through its Board of County Commissioners, situated at 201 E. Oak Street, Second Floor, Arcadia, Florida 34266 (the "County"), hereby contracts with **MCSHEA CONTRACTING, LLC** (the "Contractor"), 508 Owen Avenue North, Lehigh Acres, Florida 33971, a contractor licensed to perform all work in the State of Florida in connection with the County's Project **Fiscal Year 2025/26 Annual Road Striping, Project No. 26-19-00ITB** (the "Project"), as said work is set forth in the Scope of Work, and other Contract Documents hereafter specified (the "Work").

The County and the Contractor, for the consideration herein set forth, agree as follows:

Section 1. Contract Documents.

A. The Contract Documents consist of this Agreement, the Exhibits described in Section 36 hereof, the Legal Advertisement, ITB No. 26-19-00 Intent and General Information, the Instructions to Bidders, the Contractor’s Bid proposal and any duly executed and issued addenda, Change Orders, Work Directive Changes, Field Orders, Work Authorizations and amendments relating thereto. All of the foregoing Contract Documents are incorporated by reference and made a part of this Agreement (all of said documents including the Agreement sometimes being referred to herein as the "Contract Documents" and sometimes as the "Agreement"). A copy of the Contract Documents shall be maintained by Contractor at the Project site at all times during the performance of the Work.

B. Any Work that may be reasonably inferred from the specifications as being required to produce the intended result shall be supplied whether or not it is specifically called for. In case of any inconsistency or conflict among the provisions of the Agreement and any other terms and conditions of any documents comprising the Contract Documents, the provisions of the Agreement shall control. Concerning the Contract Documents, the order of precedence shall be as follows: (1) Change Orders; (2) the Agreement, including amendments and Exhibits; (3) Field Orders; (4) the solicitation documents, including any addenda. The Contract Documents listed above represent the entire and integrated Agreement between the parties hereto, and supersede prior negotiations, representations, or agreements, either written or oral.

C. Work, materials or equipment described in words which have a well-known technical or trade meaning, shall be deemed to refer to such recognized standards.

D. The County shall furnish to the Contractor up to three (3) sets of the Contract Documents as are reasonably necessary for execution of the Work. Additional copies of the Contract Documents shall be furnished, upon request, at the cost of reproduction.

E. The Contractor agrees to bind specifically every Subcontractor to the applicable terms and conditions of the Contract Documents for the benefit of the County.

F. Construction services provided by Contractor for the Project shall be under the general direction of **Michael Giardullo,** or their successor, who shall act as the County's representative during the term of this Agreement (the "County Project Manager"). If the County's representative is not a County employee, then County's representative is not authorized to issue changes to the Contract Amount, Contract Time, or Scope of Work without express approval by the Department Director, County Administrator, or Board of County Commissioners.

G. The County Project Manager, within the authority conferred by the Board of County Commissioners, shall initiate written Change Orders, and notification to the Contractor of any and all changes approved by the County in the Contractor's: (1) compensation; (2) time and/or schedule of service delivery; (3) and any amendment (s) or other change(s) relative to the Work pursuant to this Contract or Change Orders pertaining thereto. Following County approval, the County's representative shall coordinate issuance of any such documents. The County's representative shall be responsible for acting on the County's behalf to administer, coordinate, interpret and otherwise manage the contractual provisions and requirements set forth in this Contract or any amendments, or Change Orders issued hereunder.

H. Neither the Contractor nor any Subcontractor, Supplier, or other person or organization performing or furnishing any of the Work under a direct or indirect contract with the County shall have or acquire any title to or ownership rights to any of the Drawings, Specifications or other documents (or copies of any thereof) prepared by or bearing the seal of the Design Professional; and they shall not reuse any of them on extensions of the Project or any other project without written consent of the County or their Design Professional and the specific written verification or adaptation by the County Project Manager.

Section 2. Scope of Work.

A. The Project consists of DeSoto County's Fiscal Year 2025/26 Annual Road Striping Project, as set forth in the Scope of Work in the Invitation to Bid. The Contractor agrees to furnish and pay for all management, supervision, financing, labor, materials, tools, transportation, fuel, supplies, utilities, equipment and services of every kind and type necessary to diligently, timely, and fully perform and complete in a good and workmanlike manner the Work required by this Agreement to complete the Project.

B. All materials and equipment shall be applied, installed, connected, erected, used, cleaned and conditioned in accordance with the instructions of the applicable manufacturers, fabricator or processors except as otherwise provided in the Contract Documents.

C. The Contractor is not authorized to provide services or materials to the County or undertake any project or work provided for in this Agreement prior to the County having first issued a Notice to Proceed.

D. It is the intent of the Contract Documents for a functionally complete project (or portion thereof) to be constructed in accordance with the Contract Documents. Any Work, materials or equipment that may reasonably be inferred from the Contract Documents as being required to produce the intended result shall be supplied whether or not specifically called for. When words which have a well-known technical or trade meaning are used to describe work, materials or equipment, such words shall be interpreted in accordance with that meaning. Reference to standard specifications, manuals or codes of any technical society, organization or association or to the laws or regulations of any governmental authority having jurisdiction over the Project, whether such reference be specific or by implication, shall mean the latest standard specification, manual, code, law or regulation in effect at the time the Work is performed, except as may be otherwise specifically stated herein.

E. If before or during the performance of the Work, Contractor discovers a conflict, error or discrepancy in the Contract Documents, Contractor immediately shall report same to the County Project Manager in writing and before proceeding with the Work affected thereby shall obtain a written interpretation or clarification from the County Project Manager. If required, a Field Order will be issued pursuant to Section 10 of this Agreement. If the Contractor performs any Construction activity knowing it involves a recognized error, inconsistency or omission in the Contract Documents without such notice to the County, the Contractor shall assume responsibility for such performance and shall share in all costs. Contractor shall take field measurements and verify field conditions and shall carefully compare such field measurements and conditions and other information known to Contractor with the Contract Documents before commencing any portion of the Work.

Section 3. Contract Amount.

A. In consideration of the faithful performance by the Contractor of the covenants in this Agreement to the full satisfaction and acceptance of the County, the County agrees to pay, or cause to be paid, to Contractor the following amount (herein "Contract Amount"), in accordance with the terms of this Agreement: **$59,942.54** or in WORDS: **FIFTY-NINE THOUSAND NINE HUNDRED FORTY-TWO DOLLARS AND FIFTY-FOUR CENTS.** The cost proposal is on the following page.

The remainder of this page is intentionally left blank.
Cost Proposal Follows.

BID FORM
FY 2025/26 ANNUAL ROAD STRIPING PROJECT
Bid No. 26-19-00ITB

SUMMARY OF PAY ITEMS

ITEM #	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT COST	TOTAL COST
1	Thermoplastic, Solid, Yellow, 6-inch Traffic Stripe (60 mil Refurb.)	LF	29,506	$ 0.66	$ 19,473.96
2	Thermoplastic, 30'x10" Skip, Yellow, 6-inch Traffic Stripe (60 mil Refurb.)	GM	4.538	$ 1050.00	$ 4764.90
3	Thermoplastic, Solid, White, 6-inch Traffic Stripe (60 mil Refurb.)	LF	45,328	$ 0.66	$ 29,906.48
4	Thermoplastic, Solid, White, 24-inch Stop Bar (60 mil Refurb.)	LF	278	$ 10.00	$ 2780.00
5	Railroad Marking (Envelope)	LF	250.60	$ 12.00	$ 3007.20
				GRAND TOTAL	**$** 59,942.54

Write Out Grand Total Amount: __Fifty Nine Thousand Nine Hundred Forty Two Dollars and .54 Cents_____ _

Company Name: __McShea Contracting, LLC____ _____

_____508 Owen Ave N Lehigh Acres, FL 33971 _____ Address:

_____239-368-5200_____ Phone:

_____Dan@mcsheacontracting.com_____ Email:

_____5/27/2026_____ Date:

_____

B. Invoices must reference the applicable Contract and should further include the Contractor's name, address, contact information, dates of service, quantities of materials and descriptions of work performed, as applicable. Payment will not be made until an acceptable invoice and required documentation are provided by Contractor and accepted by the County.

C. Each individual invoice shall be due and payable in accordance with the Florida Prompt Payment Act set forth in Chapter 218, Florida Statutes. All invoices shall be delivered to the County Project Manager at the following address:

DeSoto County Engineering Department
Attention: Michael Giardullo
201 E. Oak Street
Suite 204
Arcadia, FL 34266

D. In order for both parties herein to close their books and records, the Contractor will clearly state "Final Invoice" on the Contractor's final/last billing to the County. This certifies that all services have been properly performed and all charges and costs have been invoiced to the County. Since this account will thereupon be closed, any other further charges if not properly included on this final invoice are waived by the Contractor.

E. Payment of the final invoice shall not constitute evidence of the County's acceptance of the work. For final acceptance of any services provided hereunder, the Contractor will submit an acceptance document to the County for approval.

F. If compensation is based upon time and materials, invoices shall be accompanied by time and task records for all billable hours appearing on the invoice. If compensation is based upon a lump sum price, invoices shall be accompanied by tasks and percentage of work. Additional documents may be requested by the County, and if so requested, shall be furnished by the Contractor to the County Clerk's satisfaction.

G. The County Project Manager or designated payroll officer shall, by affidavit, attest to the correctness and accuracy of time charges and requested reimbursements.

H. If the Contract Amount includes an allowance, the Contractor shall cause the Work covered by the allowance to be done for such sums within the limits of the allowance as the County may approve. The Contractor agrees that the Contract Amount includes such sums as they deem proper for costs and any profit on account of any allowances. No demands for an additional sum for overhead or profit will be allowed.

I. Any agreed upon changes to the Contract Amount must be accomplished by an approved, written Change Order in the form attached to this Agreement.

J. The County may subsequently identify items eligible for direct purchase for

sales tax savings. The County shall, at its sole discretion, have the option to purchase directly from the supplier or vendor, any supplies, materials or equipment included in the Contractor's bid for the Contract. The County reserves the right to require Contractor to assign to the County agreements with suppliers for such goods. Contractor shall, from time to time submit, update and keep current, for consideration by the County, a list of all materials, supplies and equipment to be purchased, organized by supplier or vendor. Such list shall include a brief description of the materials, supplies and equipment and the name and address of the supplier or vendor. Suppliers or vendors reasonably anticipated to furnish material, supplies and equipment with an aggregate purchase value of less than $10,000 need not be listed. Goods not required for the performance of the Contract shall not be purchased under this Agreement. The County reserves the right to delete or add items from this Agreement when it is in the County's best interest. Upon approval by the County, the Contractor will provide a worksheet by electronic means which will include a proposal from the vendor detailing the description of the item to be purchased, total price and sales tax to be deducted. The County will then issue a purchase order directly to the vendor for the cost of the item less the sales tax. Upon completion of all direct purchases the Contractor will prepare a deductive Change Order reducing the compensation by the total amount of the purchases, inclusive of all sales tax, shipping, handling, insurance, and other similar charges paid by Owner. Administrative costs incurred by the Contractor with this Agreement, including administering the purchases in the name of the County, shall be considered to be included in the base bid proposal for work. No addition shall be added to the Contract Amount because of the service provided by the Contractor in the purchase of property, materials, et cetera, in the name of the County.

Section 4. Bonds – Reserved.

No Payment or Performance Bonds are required for this Project.

Section 5. Contract Term; Time is of the Essence.

A. The term of this Agreement shall commence on the date the last party executes the Agreement (“Effective Date”). The Contractor’s performance period shall begin only upon the Commencement Date stated in the County’s Notice to Proceed. The total Contract Time for completion of the Work is **SIXTY (60)** calendar days, consisting of **FORTY-FIVE (45)** days for Substantial Completion and **FIFTEEN (15)** days for Final Completion, as set forth in the Scope of Work.

B. Time is of the essence in the performance of the Work under this Agreement. The "Commencement Date" is established in the Notice to Proceed to be issued by the County. Written Notice to Proceed is contingent upon and will be done subsequent to the Contractor fully satisfying the County’s stated insurance and Bond submittal requirements. The Contractor shall commence the Work within ten (10) calendar days from the Commencement Date. No Work shall be performed at the Project site prior to the Commencement Date. Any Work performed by the Contractor prior to the Commencement Date shall be at the sole risk of the Contractor.

C. Contractor shall diligently pursue the completion of the Work and coordinate the Work being done on the Project by its subcontractors and materialmen, as well as coordinating its Work with all work of others at the Project Site, so that its Work or the work of others shall not be delayed or impaired by any act or omission by Contractor. Contractor shall be solely responsible for all construction means, methods, techniques, sequences, and procedures, as well as coordination of all portions of the Work under the Contract Documents, and the coordination of the County's suppliers and contractors as set forth in Section 12.B. herein.

D. Should Contractor be obstructed or delayed in the prosecution of or completion of the Work as a result of unforeseeable causes beyond the control of Contractor, and not due to its fault or neglect, including but not restricted to acts of God or of the public enemy, acts of government, fires, floods, epidemics, quarantine regulation, strikes or lockouts, Contractor shall notify the County in writing within forty-eight (48) hours after the commencement of such delay, stating the cause or causes thereof, or be deemed to have waived any right which Contractor may have had to request a time extension.

E. No interruption, interference, inefficiency, suspension or delay in the commencement or progress of the Work from any cause whatever, including those for which the County may be responsible, in whole or in part, shall relieve Contractor of his duty to perform or give rise to any right to damages or additional compensation from the County. Contractor expressly acknowledges and agrees that it shall receive no damages for delay. Contractor's sole remedy, if any, against the County will be the right to seek an extension to the Contract Time; provided, however, the granting of any such time extension shall not be a condition precedent to the aforementioned "No Damage For Delay" provision. This paragraph shall expressly apply to claims for early completion, as well as to claims based on late completion.

Section 6. Investigation and Utilities.

A. Contractor shall have the sole responsibility of satisfying itself concerning the nature and location of the Work and the general and local conditions, and particularly, but without limitation, with respect to the following: those affecting transportation, access, disposal, handling and storage of materials; availability and quality of labor; water, sewer, and electric power; availability and condition of roads; work area; living facilities; climatic conditions and seasons; physical conditions at the work-site and the project area as a whole; topography and ground surface conditions; nature and quantity of the surface materials to be encountered; subsurface conditions; equipment and facilities needed preliminary to and during performance of the Work; and all other costs associated with such performance. The failure of Contractor to acquaint itself with any applicable conditions shall not relieve Contractor from any of its responsibilities to perform under the Contract Documents, nor shall it be considered the basis for any claim for additional time or compensation.

B. Contractor shall locate all existing roadways, railways, drainage facilities and utility services above, upon, or under the Project site, said roadways, railways,

drainage facilities and utilities (surface and subsurface) being referred to in this Sub-Section 7.B. as the "Utilities". Contractor shall contact the owners of all Utilities to determine the necessity for relocating or temporarily interrupting any Utilities during the construction of the Project. Contractor shall schedule and coordinate its Work around any such relocation or temporary service interruption. Contractor shall be responsible for properly shoring, supporting and protecting all Utilities at all times during the course of the Work. Relocation or shutdown of County facilities must be requested by the Contractor in writing a minimum of ten (10) calendar days prior to the proposed Work. The County shall have the final decision with respect to whether the relocation or shutdown is required and when the relocation or shutdown of facilities may take place. The Work may need to be performed at night or on weekends to minimize the interruption of service or to meet the operational needs of the County's facilities.

Section 7. Payment Provisions.

A. Prior to submitting its first monthly Application for Payment, Contractor shall submit to the County and the County Project Manager a complete list of all its proposed subcontractors and materialmen, showing the work and materials involved and the dollar amount of each proposed subcontract and purchase order. The first Application for Payment shall be submitted no earlier than thirty (30) days after the Commencement Date.

B. If payment is requested on the basis of materials and equipment not incorporated into the Project, but delivered and suitably stored at the site or at another location agreed to by the County in writing, the Application for Payment shall also be accompanied by a bill of sale, invoice or other documentation warranting that the County has received the materials and equipment free and clear of all liens, charges, security interests and encumbrances, together with evidence that the materials and equipment are covered by appropriate property insurance and other arrangements to protect the County's interest therein, all of which shall be subject to the County's satisfaction.

C. Contractor shall submit two (2) copies of its monthly Application for Payment to the Design Professional on or before the 25th day of each month for work performed during the previous month. Invoices received after the 25th day of each month shall be considered for payment as part of the next month's application. Within ten (10) calendar days after receipt of each Application for Payment, the Design Professional shall either:

C.1 indicate his approval of the requested payment;

C.2 indicate his approval of only a portion of the requested payment, stating in writing his reasons therefore; or

C.3 return the Application for Payment to the Contractor indicating, in writing, the reason for refusing to approve payment and the action necessary to make the payment request proper.

In the event of a total denial and return of the Application for Payment by the Design Professional, the Contractor may make the necessary corrections and resubmit the Application for Payment. The County shall, within thirty (30) calendar days after County approval of an Application for Payment, pay the Contractor the amounts so approved. Provided, however, in no event shall the County be obligated to pay any amount greater than that portion of the Application for Payment approved by the Design Professional.

D. The County shall retain a five percent (5%) of the gross amount of each monthly payment request or five percent (5%) of the portion thereof approved by the Design Professional for payment, whichever is less. Such sums shall be accumulated and released to the Contractor with final payment.

E. Monthly payments to Contractor shall in no way imply or constitute approval or acceptance of Contractor's work.

F. Each Application for Payment shall be accompanied by a Release and Affidavit, in the form attached to this Agreement, showing that all materials, labor, equipment and other bills associated with that portion of the Work for which payment is being requested have been paid in full. The County shall not be required to make payment until and unless these affidavits are furnished by the Contractor.

G. The County Project Manager or the County may decline to approve any Application for Payment, or portions thereof, because of subsequently discovered evidence or subsequent inspections. The County Project Manager or the County may nullify the whole or any part of any approval for payment previously issued and the County may withhold any payments otherwise due Contractor under this Agreement or any other agreement between the County and Contractor, to such extent as may be necessary in the County's opinion to protect it from loss because of:

G.1 Defective Work not remedied;

G.2 Third party claims filed or reasonable evidence indicating probable filing of such claims;

G.3 Failure of Contractor to make payment properly to subcontractors or for labor, materials or equipment;

G.4 Reasonable doubt that the Work can be completed for the unpaid balance of the Contract Amount;

G.5 Unsatisfactory prosecution of the Work by the Contractor;

G.6 Any other material breach of the Contract Documents.

H. If these conditions in Subsection 7.G are not remedied or removed, the County may, after three (3) days written notice, rectify the same at Contractor's expense. The County also may offset against any sums due Contractor the amount of any liquidated or unliquidated obligations of Contractor to the County, whether relating to or arising out of this Agreement or any other agreement between Contractor and the County.

I. The County shall make final payment to Contractor in accordance with the Florida Prompt Payment Act set forth in Chapter 218, Florida Statutes, after the Work is finally inspected and accepted by both the County and the County Project Manager in accordance with Section 21.A. herein, provided that Contractor first, and as an explicit condition precedent to the accrual of Contractor's right to final payment, shall have furnished the County with a properly executed and notarized copy of the Release and Affidavit, as well as, a duly executed copy of the Surety's consent to final payment and such other documentation that may be required by the Contract Documents and the County.

J. Contractor's acceptance of final payment shall constitute a full waiver of any and all claims by Contractor against the County arising out of this Agreement or otherwise relating to the Project, except those previously made in writing and identified by Contractor as unsettled at the time of the final Application for Payment. Neither the acceptance of the Work nor payment by the County shall be deemed to be a waiver of the County's right to enforce any obligations of Contractor hereunder or to the recovery of damages for defective Work not discovered by the County Project Manager or the County at the time of final inspection.

Section 8. Submittals and Substitutions.

A. Contractor shall carefully examine the Contract Documents for all requirements for approval of materials to be submitted. Contractor shall submit all such materials at its own expense and in such form as required by the Contract Documents in sufficient time to prevent any delay in the delivery of such materials and the installation thereof.

B. Whenever materials or equipment are specified or described in the Contract Documents by using the name of a proprietary item or the name of a particular supplier, the naming of the item is intended to establish the type, function and quality required. Unless the name is followed by words indicating that no substitution is permitted, materials or equipment of other suppliers may be accepted by the County if sufficient information is submitted by Contractor to allow the County to determine that the material or equipment proposed is equivalent or better than to that named. Requests for review of substitute items of material and equipment will not be accepted by the County from anyone other than Contractor and all such requests must be submitted by Contractor to County Project Manager within thirty (30) calendar days after Notice of Award is received by Contractor.

C. If Contractor wishes to furnish or use a substitute item of material or equipment, Contractor shall make application to the County Project Manager for acceptance thereof, certifying that the proposed substitute shall perform adequately the functions and achieve the results called for by the general design, be similar and of equal substance to that specified and be suited to the same use as that specified. The application shall state that the evaluation and acceptance of the proposed substitute will not prejudice Contractor's achievement of substantial completion on time, whether or not acceptance of the substitute for use in the Work will require a change in any of the Contract Documents (or in the provisions of any other direct contract with the County for the Project) to adapt the design to the proposed substitute and whether or not incorporation or use of the substitute in connection with the Work is subject to payment of any license fee or royalty. All variations of the proposed substitute from that specified will be identified in the application and available maintenance, repair and replacement service shall be indicated. The application also shall contain an itemized estimate of all costs that will result, directly or indirectly, from acceptance of such substitute, including costs for redesign and claims of other contractors affected by the resulting change, all of which shall be considered by the County Project Manager in evaluating the proposed substitute. The County Project Manager may require Contractor to furnish at Contractor's expense additional data about the proposed substitute.

D. If a specific means, method, technique, sequence or procedure of construction is indicated in or required by the Contract Documents, Contractor may furnish or utilize a substitute means, method, sequence, technique or procedure of construction acceptable to the County Project Manager, if Contractor submits sufficient information to allow the County Project Manager to determine that the substitute proposed is equivalent to that indicated or required by the Contract Documents. The procedures for submission to and review by the County Project Manager shall be the same as those provided herein for substitute materials and equipment.

E. The County Project Manager shall be allowed a reasonable time within which to evaluate each proposed substitute. The County Project Manager shall be the sole judge of acceptability, and no substitute will be ordered, installed or utilized without the County Project Manager's and the County's prior written acceptance which shall be evidenced by a Change Order. The County may require Contractor to furnish at Contractor's expense a special performance guarantee or other surety with respect to any substitute. The County Project Manager will record time required by the County Project Manager in evaluating substitutions proposed by Contractor and making changes in the Contract Documents occasioned thereby. Whether or not the County accepts a proposed substitute, Contractor shall reimburse the County for the charges of the County Project Manager for evaluating each proposed substitute, or such charges may be deducted from an application for payment, at the County’s sole discretion.

Section 9. Ownership of Documents.

A. The Contractor shall be required to cooperate with the County and other Contractors relative to providing information requested in a timely manner and in the

specified form. Any and all documents, records, disks, original drawings, or other information shall become the property of the County for its use and/or distribution as may be deemed appropriate by the County. The Contractor is not liable for any damages, injury or costs associated with the County use or distribution of these documents for purposes other than those originally intended by the Contractor.

B. The Contractor shall comply with public records laws embodied in chapter 119, Florida Statutes, and specifically shall:

B.1. Keep and maintain public records required by the County in order to perform the Scope of Services described herein.

B.2. Upon request from the County provide the County with any requested public records or allow the requested records to be inspected or copied within a reasonable time by the County.

B.3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term, and thereafter if the Contractor does not transfer all records to the County.

B.4. Transfer, at no cost, to County all public records in possession of the Contractor upon termination of this Agreement, and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the County, upon request from the County, in a format that is compatible with the information technology systems of the County. If the Contractor keeps and maintains public records upon the conclusion of this Agreement, the Contractor shall meet all applicable requirements for retaining public records that would apply to the County.

B.5. If the Contractor does not comply with a public records request, the County shall treat that omission as breach of this Agreement and enforce the contract provisions accordingly. Additionally, if the Contractor fails to provide records when requested, the Contractor may be subject to penalties under section 119.10, Florida Statutes and reasonable costs of enforcement, including attorney fees.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 863-993-4800, S.ALTMAN@DESOTOBOCC.COM, 201 E. OAK STREET, ARCADIA, FLORIDA 34266.

Section 10. Changes in the Work.

A. The County shall have the right at any time during the progress of the Work to increase or decrease the Work. Promptly after being notified of a change, Contractor shall submit an itemized estimate of any cost or time increases or savings it foresees as a result of the change. Except in an emergency endangering life or property, or as expressly set forth herein, no addition or changes to the Work shall be made except upon written order of the County, and the County shall not be liable to the Contractor for any increased compensation without such written order. No officer, employee or agent of the County is authorized to direct any extra or changed work orally.

B. A Change Order, in the form attached to this Agreement, Exhibit H, as applicable, shall be issued and executed promptly after an agreement is reached between Contractor and the County concerning the requested changes. Contractor shall promptly perform changes authorized by duly executed Change Orders. The Contract Amount and Contract Time shall be adjusted in the Change Order in the manner as the County and Contractor shall mutually agree.

C. If the County and Contractor are unable to agree on a Change Order for the requested change, Contractor shall, nevertheless, promptly perform the change as directed by the County in a written Work Directive Change. If Contractor disagrees with the County's adjustment determination, Contractor must make a claim pursuant to Section 11 of this Agreement or else be deemed to have waived any claim on this matter it might otherwise have had.

D. In the event a requested change results in an increase to the Contract Amount, the amount of the increase shall be limited to the Contractor's reasonable direct labor and material costs and reasonable actual equipment costs as a result of the change (including allowance for labor burden costs) plus a maximum ten percent (10%) markup for all overhead and profit. However, where the Work involved is covered by unit prices contained in the Contract Documents or subsequently agreed upon, those unit prices shall be applied to the quantities of the items involved. In the event such change Work is performed by a subcontractor, a maximum ten percent (10%) markup for all overhead and profit for all subcontractors' and sub-subcontractors' direct labor and material costs and actual equipment costs shall be permitted, with a maximum five percent (5%) markup thereon by the Contractor for all of its overhead and profit, for a total maximum markup of fifteen percent (15%). All compensation due Contractor and any subcontractor or sub-subcontractor for field and home office overhead is included in the markups noted above.

E. The County shall have the right to conduct an audit of Contractor's books and records to verify the accuracy of the Contractor's claim with respect to Contractor's costs associated with any Change Order.

F. The County Project Manager shall have authority to order minor changes in the Work not involving an adjustment to the Contract Amount or an extension to the

Contract Time and not inconsistent with the intent of the Contract Documents. Such changes may be affected by Field Order or by other written order. Such changes shall be binding on the Contractor.

Section 11. Claims and Disputes.

A. A Claim is a demand or assertion by one of the parties seeking an adjustment or interpretation of the terms of the Contract Documents, payment of money, extension of time or other relief with respect to the terms of the Contract Documents. The term "Claim" also includes other disputes and matters in question between the County and Contractor arising out of or relating to the Contract Documents. The responsibility to substantiate a Claim shall rest with the party making the Claim.

B. Claims by the Contractor shall be made in writing to the County and County Project Manager within forty-eight (48) hours after the first day of the event giving rise to such Claim or else the Contractor shall be deemed to have waived the Claim. Written supporting data shall be submitted to the County and County Project Manager within fifteen (15) calendar days after the occurrence of the event, unless the County grants additional time in writing, or else the Contractor shall be deemed to have waived the Claim.

C. Any dispute, action or proceeding arising out of or related to this Agreement shall be exclusively commenced in the state courts of DeSoto County, Florida, or where proper subject matter jurisdiction exists, in the United States District Court for the Middle District of Florida. Each party irrevocably submits and waives any objections to the exclusive personal jurisdiction and venue of such courts, including any objection based on forum non conveniens. BY ENTERING INTO THIS AGREEMENT, CONTRACTOR AND COUNTY HEREBY EXPRESSLY WAIVE ANY RIGHTS EITHER PARTY MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS AGREEMENT. Nothing in this Agreement is intended to serve as a waiver of sovereign immunity, or of any other immunity, defense, or privilege enjoyed by the County pursuant to Section 768.28, Florida Statutes.

E. This Agreement and the rights and obligations of the parties shall be governed by the laws of the State of Florida without regard to its conflict of laws principles.

F. The Contractor shall proceed diligently with its performance as directed by the County, regardless of any pending Claim, action, suit or administrative proceeding, unless otherwise agreed to by the County in writing. The County shall continue to make payments in accordance with the Contract Documents during the pendency of any Claim.

Section 12. Other Work.

A. The County may perform other work related to the Project at the site by the County's own forces, have other work performed by utility owners or let other direct contracts. If the fact that such other work is to be performed is not noted in the Contract

Documents, written notice thereof will be given to Contractor prior to starting any such other work. If Contractor believes that such performance will involve additional expense to Contractor or require additional time, Contractor shall send written notice of that fact to the County and County Project Manager within forty-eight (48) hours of being notified of the other work. If the Contractor fails to send the above required forty-eight (48) hour notice, the Contractor will be deemed to have waived any rights it otherwise may have had to seek an extension to the Contract Time or adjustment to the Contract Amount.

B. Contractor shall afford each utility owner and other contractor who is a party to such a direct contract (or the County, if the County is performing the additional work with the County's employees) proper and safe access to the site and a reasonable opportunity for the introduction and storage of materials and equipment and the execution of such work and shall properly connect and coordinate its Work with theirs. Contractor shall do all cutting, fitting and patching of the Work that may be required to make its several parts come together properly and integrate with such other work. Contractor shall not endanger any work of others by cutting, excavating or otherwise altering their work and will only cut or alter their work with the written consent of the County Project Manager and the others whose work will be affected. The duties and responsibilities of Contractor under this paragraph are for the benefit of such utility owners and other Contractors to the extent that there are comparable provisions for the benefit of Contractor in said direct contracts between the County and such utility owners and other contractors.

C. If any part of Contractor's Work depends for proper execution or results upon the work of any other contractor or utility owner (or the COUNTY), Contractor shall inspect and promptly report to County Project Manager in writing any delays, defects or deficiencies in such work that render it unavailable or unsuitable for such proper execution and results. Contractor's failure to report will constitute an acceptance of the other work as fit and proper for integration with Contractor's Work.

Section 13. E-Verify.

As a condition precedent to entering into this Agreement and in compliance with Section 448.095, Fla. Stat., Contractor and its subcontractors shall, register with and use the E-Verify system to verify work authorization status of all employees.

A. Contractor shall require each of its subcontractors to provide Contractor with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of the subcontractor’s affidavit as part of and pursuant to the records retention requirements of this Agreement.

B. The County, Contractor, or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), Fla. Stat. or the provisions of this section shall terminate the contract with the person or entity.

C. The County, upon good faith belief that a subcontractor knowingly violated the provisions of this section, but Contractor otherwise complied, shall promptly notify Contractor and Contractor shall immediately terminate the contract with the subcontractor.

D. A contract terminated under the provisions of this section is not a breach of contract and may not be considered such. Any contract termination under the provisions of this section may be challenged pursuant to Section 448.095(5)(d), Fla. Stat. (2023). Contractor acknowledges that upon termination of this Agreement by the County for a violation of this section by Contractor, Contractor may not be awarded a public contract for at least one (1) year after the date on which the contract was terminated. Contractor further acknowledges that Contractor is liable for any costs incurred by the County as a result of termination of any contract for a violation of this section.

E. Contractor or subcontractor shall insert in any subcontracts the clauses set forth in this section, including this subsection, requiring the subcontractors to include these clauses in any lower tier subcontracts. Contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in this section.

Section 14. Indemnification and Insurance.

A. The Contractor agrees, to the fullest extent permitted by law, to defend, indemnify and hold harmless the County, its agents, representatives, officers, directors, officials and employees from and against claims, damages, losses and expenses (including but not limited to attorney's fees, court costs and costs of appellate proceedings) relating to, arising out of or resulting from the Contractor's negligent acts, errors, mistakes or omissions relating to Contractor's performance pursuant to this Agreement. The Contractor's duty to defend, hold harmless and indemnify the County its agents, representatives, officers, directors, officials and employees shall arise in connection with any claim, damage, loss or expense that is attributable to bodily injury; sickness; disease; death; or injury to impairment, or destruction of tangible property including loss of use resulting therefrom, caused by any negligent acts, errors, mistakes or omissions related to the performance of this Agreement including any person for whose acts, errors, mistakes or omissions the Contractor may be legally liable.

B. The waiver by a party of any breach or default in performance shall not be deemed to constitute a waiver of any other or succeeding breach or default. The failure of the County to enforce any of the provisions hereof shall not be construed to be a waiver of the right of the County thereafter to enforce such provisions. Should a court find any provision of this Section 14 to be unenforceable, such determination shall not affect the validity or enforceability of any other provision herein.

C. Contractor agrees to, at the option of the County, pay the cost of defense, the County and its representative from any and all claims, losses, penalties, demands, judgments, and costs of suit, including attorneys' fees and paralegals' fees, for any expense, damage or liability incurred by any of them, whether for personal injury, property

damage, direct or consequential damages, or economic loss, arising directly or indirectly on account of or in connection with the Work done by Contractor under this Agreement or by any person, firm or corporation to whom any portion of the Work is subcontracted by Contractor or resulting from the use by Contractor, or by any one for whom Contractor is legally liable, of any materials, tools, machinery or other property of the County. This provision is intended to apply even if the injury or damage is caused in part by any act, omission or default of the County or Design Professional or their consultants, agents, officers and employees. The County and Contractor agree the first $100.00 of the Contract Amount paid by the County to Contractor shall be given as separate consideration for this indemnification, and any other indemnification of the County by Contractor provided for within the Contract Documents, the sufficiency of such separate consideration being acknowledged by Contractor by Contractor's execution of the Agreement.

D. Contractor shall obtain and carry, at all times during its performance under the Contract Documents, insurance of the types and in the amounts set forth in the Insurance Requirements attached to this Agreement, Exhibit F. All insurance policies shall be from responsible companies duly authorized to do business in the State of Florida and/or responsible risk retention group insurance companies which are registered with the State of Florida. Within fifteen (15) calendar days after Notice of Award is received by Contractor, Contractor shall provide the County with properly executed Certificates of Insurance to evidence Contractor's compliance with the insurance requirements of the Contract Documents. Said Certificates of Insurance shall be on forms approved by the County. The Certificates of Insurance shall be personally, manually signed by the authorized representatives of the insurance company/companies shown on the Certificates of Insurance, with proof that they are authorized representatives thereof. In addition, certified, true and exact copies of all insurance policies required hereunder shall be provided to the County, on a timely basis, when requested by the County.

E. The Certificates of Insurance and required insurance policies shall contain provisions that thirty (30) days prior written notice by registered or certified mail shall be given the County of any cancellation, intent not to renew, or reduction in the policies or coverages, except in the application of the aggregate limits provisions. In the event of a reduction in the aggregate limit of any policy, Contractor shall immediately take steps to have the aggregate limit reinstated to the full extent permitted under such policy.

F. All insurance coverages of the Contractor shall be primary to any insurance or self-insurance program carried by the County applicable to this Project. The acceptance by the County of any Certificate of Insurance does not constitute approval or agreement by the County that the insurance requirements have been satisfied or that the insurance policy shown on the Certificate of Insurance is in compliance with the requirements of the Contract Documents. No work shall commence at the Project site unless and until the required Certificates of Insurance are received by the County.

G. The Contractor will be fully responsible for all acts and omissions of his subcontractors and of persons directly or indirectly employed by them and of persons for

whose acts they may be liable to the same extent that they are employed by him. Nothing in the Contract Documents shall create any contractual relationship between any subcontractor and the County. The County may, upon request, furnish to any subcontractor, to the extent practicable, evidence of amounts paid to the Contractor on account of specific Work done.

H. Contractor shall require each of its subcontractors to procure and maintain, until the completion of the subcontractor's work, insurance of the types and to the limits specified in the Insurance Requirements attached to this Agreement, unless such insurance requirements for the subcontractor is expressly waived in writing by the County. All liability insurance policies, other than professional liability, worker's compensation, employer's liability and business auto liability policies, obtained by Contractor to meet the requirements of the Contract Documents shall name the County and Design Professional as additional insureds and shall contain severability of interest provisions. If any insurance provided pursuant to the Contract Documents expires prior to the completion of the Work, renewal Certificates of Insurance and, if requested by the County, certified, true copies of the renewal policies, shall be furnished by Contractor within thirty (30) days prior to the date of expiration.

I. Should at any time the Contractor does not maintain the insurance coverages required herein, the County may terminate the Agreement or at its sole discretion shall be authorized to purchase such coverages and charge the Contractor for such coverages purchased. The County shall be under no obligation to purchase such insurance, nor shall it be responsible for the coverages purchased or the insurance company or companies used. The decision of the County to purchase such insurance coverages shall in no way be construed to be a waiver of any of its rights under the Contract Documents.

J. Contractor shall submit to Design Professional a copy of all accident reports arising out of any injuries to its employees or those of any firm or individual to whom it may have subcontracted a portion of the Work, or any personal injuries or property damages arising or alleged to have arisen on account of any work by Contractor under the Contract Documents.

Section 15. Compliance with Laws.

Contractor agrees to comply, at its own expense, with all federal, state and local laws, codes, statutes, ordinances, rules, regulations and requirements applicable to the Project, including but not limited to those dealing with taxation, worker's compensation, equal employment and safety. If Contractor observes that the Contract Documents are at variance therewith, it shall promptly notify the County and Design Professional in writing.

Section 16. Cleanup and Protections.

A. Contractor agrees to keep the Project site clean at all times of debris, rubbish and waste materials arising out of the Work. At the completion of the Work,

Contractor shall remove all debris, rubbish and waste materials from and about the Project site, as well as all tools, appliances, construction equipment and machinery and surplus materials, and shall leave the Project site clean and ready for occupancy by the County.

B. Any existing surface or subsurface improvements, including, but not limited to, pavements, curbs, sidewalks, pipes, utilities, footings, structures, trees and shrubbery, not indicated in the Contract Documents to be removed or altered, shall be protected by Contractor from damage during the prosecution of the Work. Any such improvements so damaged shall be restored by Contractor to the condition equal to that existing at the time of Contractor's commencement of the Work, and the Contractor shall bear the cost of any such restorations.

C. If the Contractor fails to clean up as provided in the Contract Documents, the County may do so, and the cost thereof shall be deducted from the final payment due the Contractor.

Section 17. Assignment.

Contractor shall not assign this Agreement or any part thereof, without the prior consent in writing of the County. If Contractor does, with approval, assign this Agreement or any part thereof, it shall require that its assignee be bound to it and to assume toward Contractor all of the obligations and responsibilities that Contractor has assumed toward the County.

Section 18. Permits, Licenses and Taxes.

A. Pursuant to Section 218.80, F.S., the County will pay for all County permits and fees, including license fees, permit fees, impact fees or inspection fees applicable to the work. Contractor is not responsible for paying for permits issued by the County wherein the work is to be performed but is responsible for acquiring all permits. The County may require the Contractor to deliver internal budget transfer documents to applicable County agencies when the Contractor is acquiring permits.

B. All permits, fees and licenses necessary for the prosecution of the Work which are not issued by the County shall be acquired and paid for by the Contractor. The Contractor and his sureties, together with his officers, agents, and employees, shall protect and hold the County harmless against any and all demands made for such fees or claims brought or made by holder of any invention or patent.

C. The Contractor shall be fully responsible for the execution and adherence to all directives, instructions, conditions, special conditions, and limiting conditions contained in permits specifically issued for the Work and which pertain to or affect the construction phase of this project, and shall be solely responsible for issuance of any Notices required thereby.

Section 19. Termination for Default.

A. Contractor shall be considered in material default of the Agreement and such default shall be considered cause for the County to terminate the Agreement, in whole or in part, as further set forth in this Section, if Contractor: (1) fails to begin the Work under the Contract Documents within the time specified herein; or (2) fails to properly and timely perform the Work as directed by the County or the Design Professional or as provided for in the approved Progress Schedule; or (3) performs the Work unsuitably or neglects or refuses to remove materials or to correct or replace such Work as may be rejected as unacceptable or unsuitable; or (4) discontinues the prosecution of the Work; or (5) fails to resume Work which has been suspended within a reasonable time after being notified to do so; or (6) becomes insolvent or is declared bankrupt, or commits any act of bankruptcy; or (7) allows any final judgment to stand against it unsatisfied for more than ten (10) days; or (8) makes an assignment for the benefit of creditors; or (9) fails to obey any applicable codes, laws, ordinances, rules or regulations with respect to the Work; or (10) materially breaches any other provision of the Contract Documents.

B. The County shall notify Contractor in writing of Contractor's default(s). If the County determines that Contractor has not remedied and cured the default(s) within seven (7) calendar days following receipt by Contractor of said written notice, then the County, at its option, without releasing or waiving its rights and remedies against the Contractor's sureties and without prejudice to any other right or remedy it may be entitled to hereunder or by law, may terminate Contractor's right to proceed under the Agreement, in whole or in part, and take possession of all or any portion of the Work and any materials, tools, equipment, and appliances of Contractor, take assignments of any of Contractor's subcontracts and purchase orders, and complete all or any portion of Contractor's Work by whatever means, method or agency which the County, in its sole discretion, may choose.

C. If the County deems any of the foregoing remedies necessary, Contractor agrees that it shall not be entitled to receive any further payments hereunder until after the Project is completed. All monies expended and all of the costs, losses, damages and extra expenses, including all management, administrative and other overhead and other direct and indirect expenses (including Design Professional and attorneys' fees) or damages incurred by the County incident to such completion, shall be deducted from the Contract Amount, and if such expenditures exceed the unpaid balance of the Contract Amount, Contractor agrees to pay promptly to the County on demand the full amount of such excess, including costs of collection, attorney's fees (including appeals) and interest thereon at the maximum legal rate of interest until paid. If the unpaid balance of the Contract Amount exceeds all such costs, expenditures and damages incurred by the County to complete the Work, such excess shall be paid to the Contractor. The amount to be paid to the Contractor or the County, as the case may be, shall be approved by the Design Professional, upon application, and this obligation for payment shall survive termination of the Agreement.

D. The liability of Contractor hereunder shall extend to and include the full amount of any and all sums paid, expenses and losses incurred, damages sustained, and obligations assumed by the County in good faith under the belief that such payments or assumptions were necessary or required, in completing the Work and providing labor, materials, equipment, supplies, and other items therefore or re-letting the Work, and in settlement, discharge or compromise of any claims, demands, suits, and judgments pertaining to or arising out of the Work hereunder.

E. If, after notice of termination of Contractor's right to proceed pursuant to this Section, it is determined for any reason that Contractor was not in default, or that its default was excusable, or that the County is not entitled to the remedies against Contractor provided herein, then Contractor's remedies against the County shall be the same as and limited to those afforded Contractor under Section 24 below.

Section 20. Termination for Convenience and Right of Suspension.

A. The County shall have the right to terminate this Agreement without cause upon seven (7) calendar days written notice to Contractor. In the event of such termination for convenience, Contractor's recovery against the County shall be limited to that portion of the Contract Amount earned through the date of termination, together with any retainage withheld and reasonable termination expenses incurred, but Contractor shall not be entitled to any other or further recovery against the County, including, but not limited to, damages or any anticipated profit on portions of the Work not performed.

B. The County shall have the right to suspend all or any portions of the Work upon giving Contractor not less than two (2) calendar days' prior written notice of such suspension. If all or any portion of the Work is so suspended, Contractor's sole and exclusive remedy shall be to seek an extension of time to its schedule in accordance with the procedures set forth in the Contract Documents. In no event shall the Contractor be entitled to any additional compensation or damages. Provided, however, if the ordered suspension exceeds six (6) months, the Contractor shall have the right to terminate the Agreement with respect to that portion of the Work which is subject to the ordered suspension.

Section 21. Completion.

A. When the Work (or any portion thereof designated in writing by the County) is ready for its intended use, Contractor shall notify the County and County Project Manager in writing that the Work (or such designated portion) is substantially complete and request that County Project Manager issue a Certificate of Substantial Completion (or Certificate of Partial Substantial Completion). Within a reasonable time thereafter, the County, Contractor and County Project Manager shall make an inspection of the Work (or designated portion thereof) to determine the status of completion. If the County and County Project Manager do not consider the Work (or designated portion) substantially complete, County Project Manager shall notify Contractor in writing giving the reasons therefor. If the County and County Project Manager consider the Work (or designated

portion) substantially complete, County Project Manager shall prepare and deliver to Contractor a Certificate of Substantial Completion (or Certificate of Partial Substantial Completion) which shall fix the date of Substantial Completion for the entire Work (or designated portion thereof) and include a tentative punch list of items to be completed or corrected by Contractor before final payment. The County shall have the right to exclude Contractor from the Work and Project site (or designated portion thereof) after the date of Substantial Completion, but the County shall allow Contractor reasonable access to complete or correct items on the tentative punch list. The risk of loss for the Project and the Work performed thereon shall not pass to the County until the Certificate of Substantial Completion (or Partial Substantial Completion) is approved by the County Project Manager.

B. Within fourteen (14) calendar days of receipt of written certification by Contractor that the Work is completed in accordance with the Contract Documents and is ready for final inspection and acceptance and upon receipt of a final Application for Payment, County Project Manager will make such inspection and, if he finds the Work acceptable and fully performed under the Contract Documents, he shall promptly issue a final Certificate for Payment, recommending that, on the basis of his observations and inspections, and the Contractor's certification that the Work has been completed in accordance with the terms and conditions of the Contract Documents, that the entire balance found to be due Contractor is due and payable. Neither the final payment nor the retainage shall become due and payable until Contractor submits: (1) the Release and Affidavit in the form attached, (2) consent of surety to final payment, and (3) if required by the County, other data establishing payment or satisfaction of all obligations, such as receipts, releases and waivers of liens, arising out of the Contract Documents, to the extent and in such form as may be designated by the County. The County reserves the right to inspect the Work and make an independent determination as to the Work's acceptability, even though the County Project Manager may have issued his recommendations. Unless and until the County is completely satisfied, neither the final payment nor the retainage shall become due and payable.

C. Prior to final payment, the County Project Manager may request the Contractor to permit the use of a specified part of the Project which the County believes it may use without significant interference with construction of the other parts of the Project. If the Contractor agrees, he will certify to the County Project Manager that said part of the Project is Substantially Complete and request the County Project Manager to issue a Certificate of Substantial Completion for that part of the Project. Within fourteen (14) calendar days thereafter, the County Project Manager and the Contractor will make an inspection of that part of the Project to determine its status of completion. If the County considers that part of the Project to be Substantially Complete, the County Project Manager will deliver to the Contractor a certificate to that effect, fixing the date of Substantial Completion as to that part of the Project, and listing the punch list of items to be completed or corrected before final payment and fixing the responsibility between the County and the Contractor for maintenance, heat and utilities as to that part of the Project. The County shall have the right to exclude the Contractor from any part of the Project,

which is so certified to be Substantially Complete, but the County will allow the Contractor reasonable access to complete or correct items on the punch list.

Section 22. Warranty.

A. Contractor shall obtain and assign to the County all express warranties given to Contractor or any subcontractors by any materialmen supplying materials, equipment or fixtures to be incorporated into the Project.

B. Contractor warrants to the County that any materials and equipment furnished under the Contract Documents shall be new unless otherwise specified, and that all Work shall be of good quality, free from all defects and in conformance with the Contract Documents. Contractor further warrants to the County that all materials and equipment furnished under the Contract Documents shall be applied, installed, connected, erected, used, cleaned and conditioned in accordance with the instructions of the applicable manufacturers, fabricators, suppliers or processors except as otherwise provided for in the Contract Documents. If, within one (1) year after final completion, any Work is found to be defective or not in conformance with the Contract Documents, Contractor shall correct it promptly after receipt of written notice from the County. Contractor shall also be responsible for and pay for replacement or repair of adjacent materials or Work which may be damaged as a result of such replacement or repair. These warranties are in addition to those implied warranties to which the County is entitled as a matter of law.

C. The Contractor warrants and guarantees that title to all Work, materials and equipment covered by an application for progress payment, whether incorporated in the Project or not, will be passed to the County prior to the next application for progress payment, free and clear of all liens, claims, security interest and encumbrances; and that no Work, materials or equipment covered by an Application for Payment will have been acquired by the Contractor or by any other person performing the Work at the site or furnishing materials and equipment for the Project subject to an agreement under which an interest therein or encumbrance thereon is retained by the seller or otherwise imposed by the Contractor or such other person.

Section 23. Tests and Inspections.

A. The County, County Project Manager, their respective representatives, agents and employees, and governmental agencies with jurisdiction over the Project shall have access at all times to the Work, whether the Work is being performed on or off of the Project site, for their observation, inspection and testing. Contractor shall provide proper, safe conditions for such access. Contractor shall provide County Project Manager with timely notice of readiness of the Work for all required inspections, tests or approvals.

B. If the Contract Documents or any codes, laws, ordinances, rules or regulations of any public authority having jurisdiction over the Project requires any portion of the Work to be specifically inspected, tested or approved, Contractor shall assume full

responsibility therefore, pay all costs in connection therewith and furnish County Project Manager the required certificates of inspection, testing or approval. When any portion of the Work subject to inspection is ready for such, the Contractor shall provide the County Project Manager forty-eight (48) hours' notice prior to the inspection. All inspections, tests or approvals shall be performed in a manner and by organizations acceptable to the County Project Manager and the County.

C. If any Work that is to be inspected, tested or approved is covered without written concurrence from the County Project Manager, such work must, if requested by County Project Manager, be uncovered for observation. Such uncovering shall be at Contractor's expense unless Contractor has given County Project Manager timely notice of Contractor's intention to cover the same and County Project Manager has not acted with reasonable promptness to respond to such notice. If any Work is covered contrary to written directions from County Project Manager, such Work must, if requested by County Project Manager, be uncovered for County Project Manager's observation and be replaced at Contractor's sole expense.

D. The County shall charge to Contractor and may deduct from any payments due Contractor all engineering, and inspection expenses incurred by the County in connection with any overtime work. Such overtime work consisting of any work during the construction period beyond the regular eight (8) hour day and for any work performed on Saturday, Sunday or holidays.

E. Neither observations nor other actions by the County Project Manager nor inspections, tests or approvals by others shall relieve Contractor from Contractor's obligations to perform the Work in accordance with the Contract Documents.

Section 24. Defective Work.

A. Work not conforming to the requirements of the Contract Documents in the sole judgment of the County Project Manager shall be deemed defective Work. If required by the County or County Project Manager, Contractor shall, as directed, either correct all defective Work, whether or not fabricated, installed or completed, or if the defective Work has been rejected by the County or County Project Manager, remove it from the site and replace it with conforming Work. Contractor shall bear all direct, indirect and consequential costs of such correction or removal (including, but not limited to fees and charges of engineers, architects, attorneys and other professionals) made necessary thereby, and shall hold the County harmless for same.

B. If the County or County Project Manager consider it necessary or advisable that covered Work be observed by County Project Manager or inspected or tested by others, Contractor, at the County's or County Project Manager's request, shall uncover, expose or otherwise make available for observation, inspection or tests as the County or County Project Manager may require, that portion of the Work in question, furnishing all necessary labor, material and equipment. If it is found that such Work is defective, Contractor shall bear all direct, indirect and consequential costs of such uncovering,

exposure, observation, inspection and testing and of satisfactory reconstruction (including, but not limited to, fees and charges of engineers, architects, attorneys and other professionals), and the County shall be entitled to an appropriate decrease in the Contract Amount. If, however, such Work is not found to be defective, Contractor shall be allowed an increase in the Contract Amount and/or an extension to the Contract Time, directly attributable to such uncovering, exposure, observation, inspection, testing and reconstruction.

C. If any portion of the Work is defective, or Contractor fails to supply sufficient skilled workers with suitable materials or equipment, or fails to finish or perform the Work in such a way that the completed Work will conform to the Contract Documents, the County or County Project Manager may order Contractor to stop the Work, or any portion thereof, until the cause for such stop in the work has been eliminated; however, this right of the County and County Project Manager to stop the Work shall not give rise to any duty on the part of the County or County Project Manager to exercise this right for the benefit of Contractor or any other party.

D. Should the County determine, in its sole opinion, that it is in the County's best interest to accept defective Work, the County may do so. Contractor shall bear all direct, indirect and consequential costs attributable to the County's evaluation of and determination to accept defective Work. If such determination is rendered prior to final payment, a Change Order shall be executed evidencing such acceptance of such defective Work, incorporating the necessary revisions in the Contract Documents and reflecting an appropriate decrease in the Contract Amount. If the County accepts such defective Work after final payment, Contractor shall promptly pay the County an appropriate amount to adequately compensate the County for its acceptance of the defective Work.

E. If Contractor fails, within a reasonable time after the written notice from the County or County Project Manager, to correct defective Work or to remove and replace rejected defective Work as required by County Project Manager or the County, or if Contractor fails to perform the Work in accordance with the Contract Documents, or if Contractor fails to comply with any of the provisions of the Contract Documents, the County may, after seven (7) days' written notice to Contractor, correct and remedy any such deficiency. To the extent necessary to complete corrective and remedial action, the County may exclude Contractor from any or all of the Project site, take possession of all or any part of the Work, and suspend Contractor's services related thereto, take possession of Contractor's tools, appliances, construction equipment and machinery at the Project site and incorporate in the Work all materials and equipment stored at the Project site or for which the County has paid Contractor but which are stored elsewhere. Contractor shall allow the County, County Project Manager and their respective representatives, agents, and employees such access to the Project site as may be necessary to enable the County to exercise the rights and remedies under this paragraph. All direct, indirect and consequential costs of the County in exercising such rights and remedies shall be charged against Contractor, and a Change Order shall be issued, incorporating the necessary revisions to the Contract Documents, including an

appropriate decrease to the Contract Amount. Such direct, indirect and consequential costs shall include, but not be limited to, fees and charges of engineers, architects, attorneys and other professionals, all court costs and all costs of repair and replacement of work of others destroyed or damaged by correction, removal or replacement of Contractor's defective Work. Contractor shall not be allowed an extension of the Contract Time because of any delay in performance of the Work attributable to the exercise by the County of the County's rights and remedies hereunder.

Section 25. Supervision and Superintendents.

A. Contractor shall plan, organize, supervise, schedule, monitor, direct and control the Work competently and efficiently, devoting such attention thereto and applying such skills and expertise as may be necessary to perform the Work in accordance with the Contract Documents. Contractor shall be responsible to see that the finished Work complies accurately with the Contract Documents. Contractor shall keep on the Work at all times during its progress a competent resident superintendent, who shall not be replaced without prior written notice to the County and County Project Manager except under extraordinary circumstances. The superintendent shall be Contractor's representative at the Project site and shall have authority to act on behalf of the Contractor. All communications given to the superintendent shall be as binding as if given to the Contractor. The County shall have the right to direct Contractor to remove and replace its Project superintendent, with or without cause.

Section 26. Protection of Work.

A. Contractor shall fully protect the Work from loss or damage and shall bear the cost of any such loss or damage until final payment has been made. If Contractor or any one for whom Contractor is legally liable is responsible for any loss or damage to the Work, or other work or materials of the County or the County's separate contractors, Contractor shall be charged with the same, and any monies necessary to replace such loss or damage shall be deducted from any amounts due Contractor.

B. Contractor shall not load nor permit any part of any structure to be loaded in any manner that will endanger the structure, nor shall Contractor subject any part of the Work or adjacent property to stresses or pressures that will endanger said Work or property.

Section 27. Emergencies.

A. In the event of an emergency affecting the safety or protection of persons or the Work or property at the Project site or adjacent thereto, Contractor, without special instruction or authorization from the County or County Project Manager is obligated to act to prevent threatened damage, injury or loss. Contractor shall give County Project Manager written notice within forty-eight (48) hours after the occurrence of the emergency, if Contractor believes that any significant changes in the Work or variations from the Contract Documents have been caused thereby.

B. If the County Project Manager determines that a change in the Contract Documents is required because of the action taken in response to an emergency, a Change Order shall be issued to document the consequences of the changes or variations. If Contractor fails to provide the forty-eight (48) hour written notice noted above, the Contractor shall be deemed to have waived any right it otherwise may have had to seek an adjustment to the Contract Amount or an extension to the Contract Time.

Section 28. Use of Premises.

A. The County will furnish, as indicated in the Contract Documents and not later than the date when needed by the Contractor, the lands which entail the Project Site upon which the Work is to be done, rights-of-way for access thereto, and such other lands which are designated for the use of the Contractor. The Contractor shall provide for all additional lands and access thereto that may be required for temporary construction facilities or storage of materials and equipment unless designated otherwise.

B. The Contractor shall be responsible for staging, protecting, and storing equipment or materials. Contractor shall confine all construction equipment, the storage of materials and equipment and the operations of workers to the Project site and land and areas identified in and permitted by the Contract Documents and other lands and areas permitted by law, rights of way, permits and easements, and shall not unreasonably encumber the Project site with construction equipment or other material or equipment. Contractor shall assume full responsibility for any damage to any such land or area, or to the owner or occupant thereof, or any land or areas contiguous thereto, resulting from the performance of the Work.

C. All equipment will be staged on DeSoto County right-of-way in areas approved by the County, ensuring access to adjacent residences and travel ways are not blocked. Staging on private property will be allowed after written permission has been received from the property owner by the County. The County will not be responsible for any costs associated with the use or clean-up of any private property used by the Contractor.

Section 29. Safety.

A. Contractor shall be responsible for initiating, maintaining and supervising all safety precautions and programs in connection with the Work. Contractor shall take all necessary precautions for the safety of, and shall provide the necessary protection to prevent damage, injury or loss to:

A.1. All employees on the Work and other persons and/or organizations who may be affected thereby;

A.2. All the Work and materials and equipment to be incorporated therein, whether in storage on or off the Project site; and

A.3. Other property on Project site or adjacent thereto, including trees, shrubs, walks, pavements, roadways, structures, utilities and any underground structures or improvements not designated for removal, relocation or replacement in the Contract Documents.

B. Contractor shall comply with all applicable codes, laws, ordinances, rules and regulations of any public body having jurisdiction for the safety of persons or property or to protect them from damage, injury or loss. Contractor shall erect and maintain all necessary safeguards for such safety and protection. Contractor shall notify owners of adjacent property and of underground structures and improvements and utility owners when prosecution of the Work may affect them, and shall cooperate with them in the protection, removal, relocation or replacement of their property. Contractor's duties and responsibilities for the safety and protection of the Work shall continue until such time as the Work is completed and final acceptance of same by the County has occurred.

C. Contractor shall designate a responsible representative at the Project site whose duty shall be the prevention of accidents. This person shall be Contractor's superintendent unless otherwise designated in writing by Contractor to the County. County shall have the right to direct Contractor to remove and replace this individual, with or without cause.

Section 30. Exhibits Incorporated.

The following documents are expressly agreed to be incorporated by reference and made a part of this Agreement:

A. Legal Advertisement
B. Invitation to Bid
C. Bid Proposal with required forms
D. Performance Bond – *Reserved. No Performance Bond is required for this Project.*
E. Public Payment Bond – *Reserved. No Payment Bond is required for this Project.*
F. Insurance Requirements, including certificates of insurance
G. Form of Release and Affidavit
H. Change Order Form
I. Human Trafficking Affidavit
J. Foreign Concern Affidavit

Section 31. Notices.

A. All notices required or made pursuant to this Agreement by the Contractor to the County shall be in writing and delivered by hand or by United States Postal Service

Department, first class mail, postage pre-paid, return receipt requested, addressed to the following:

With Copy To:

County Administrator or Designee
DeSoto County Engineering Department
201 E. Oak Street, Suite 204
Arcadia, Florida 34266
Phone: 863-491-7543
Fax: 863-491-6163
Email: m.giardullo@desotobocc.com

DeSoto County Attorney
Nabors, Giblin & Nickerson, P.A.
8201 Peters Road, Suite 1000
Plantation, Florida 33324
Phone: (954) 315-0268
Fax: N/A
Email: vvicente@ngnlaw.com

B. All notices required or made pursuant to this Agreement by the County to Contractor shall be made in writing and shall be delivered by hand or by United States Postal Service Department, first class mail, postage pre-paid, return receipt requested, or by Federal Express, addressed to the following:

Corporate Name of Contractor: McShea Contracting, LLC

Address (including city, state and zip): 508 Owen Avenue North
Lehigh Acres, FL 33971

Name of person with their title to whose Attention the notice should be sent: Dan McWilliams, President

Telephone and Fax numbers: 239-368-5200

C. Either party may change its above noted address by giving written notice to the other party in accordance with the requirements of this Section.

Section 32. Modification.

No modification or change to the Agreement shall be valid or binding upon the parties unless in writing and executed by the party or parties intended to be bound by it.

Section 33. Successors and Assigns.

Subject to other provisions hereof, the Agreement shall be binding upon and shall inure to the benefit of the successors and assigns of the parties to the Agreement.

Section 34. Governing Law.

The Agreement shall be interpreted under and its performance governed by the laws of the State of Florida.

Section 35. No Waiver.

The failure of the County to enforce at any time or for any period of time any one or more of the provisions of the Agreement shall not be construed to be and shall not be a waiver of any such provision or provisions or of its right thereafter to enforce each and every such provision.

Section 36. Vendors on Scrutinized Companies Lists.

By executing this Agreement, Contractor, 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 County may immediately terminate this Agreement for cause if the Contractor is found to have submitted a false certification as to the above or if the Contractor 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 County determines that the Contractor has submitted a false certification, the County will provide written notice to the Contractor. Unless the Contractor demonstrates in writing, within 90 calendar days of receipt of the notice, that the County's determination of false certification was made in error, the County shall bring a civil action against the Contractor. If the County'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 Contractor, and the Contractor will be ineligible to bid on any Agreement with a Florida agency or local governmental entity for three years after the date of County's determination of false certification by Contractor. If federal law ceases to authorize the states to adopt and enforce the contracting prohibition identified in this Section 42, this Section 42 shall be null and void.

Section 37. Entire Agreement.

Each of the parties hereto agrees and represents that the Contract Documents comprise the full and entire agreement between the parties affecting the Work contemplated, and no other agreement or understanding of any nature concerning the same has been entered into or will be recognized, and that all negotiations, acts, work performed, or payments made prior to the execution hereof shall be deemed merged in, integrated and superseded by the Agreement.

Section 38. Severability.

Should any provision of the Agreement be determined by a court to be unenforceable, such a determination shall not affect the validity or enforceability of any other section or part thereof.

Section 39. Subcontracting.

A. The Contractor may subcontract up to fifty percent 50% of work under this Contract. The County reserves the right to accept the use of a subcontractor or to reject the selection of a particular subcontractor and to inspect all facilities of any subcontractor. If applicable, regardless of any subcontract, the Contractor is ultimately responsible for all work to be performed under this Contact, including but not limited to design, permitting, construction, surveying, contract management, land acquisition, legal services, right-of-way acquisition, zoning, replating, comprehensive plan amendment code variance, and other services, as necessary. The Contractor agrees to be responsible for the fulfillment of all work elements included in any subcontract and agrees to be responsible for the payment of all monies due under any subcontract. It is understood and agreed by the Contractor that the County shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract and that the Contractor shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract. If a subcontractor fails to perform or make progress, as required by this Contract, and it is necessary to replace the subcontractor to complete the work in a timely fashion, the Contactor shall promptly do so, subject to acceptance of the new subcontractor by the County. Failure of a subcontractor to timely or properly perform its obligations shall not relieve Contractor of its obligations hereunder.

B. Subcontracts, which involve equipment purchases as part of an installation/retrofit or that include infrastructure and/or infrastructure improvements, as defined in Florida Chief Financial Officer (CFO) Memorandum No. 5 (2011-2012), must be capitalized in accordance with Chapter 691-72, Florida Administrative Code (F.A.C.). The Contractor shall be responsible for maintaining appropriate property records for any subcontracts that include the purchase of equipment as part of the delivery of services. The Contractor shall ensure its subcontracts issued under this Contractor, if any, impose this requirement, in writing, on its subcontractors.

Section 40. United States-Produced Iron and Steel.

Pursuant to Section 255.0993, Florida Statutes, unless waived by the County, any iron or steel product permanently incorporated into the Project must be produced in the United States. The following are exempt from this requirement: (i) small amounts of foreign steel and iron that are incidental or ancillary to the primary product, are not separately identified in the project specifications, and the cost of which does not exceed 1/10th of the total contract cost or $2,500, whichever is greater; and (ii) electrical components, equipment, systems, and appurtenances, including supports, covers, shielding, and other appurtenances related to an electrical system, necessary for operation or concealment, except transmission and distribution poles.

Section 41. Human Trafficking.

As a condition precedent to entering into this Agreement and in compliance with Section 787.06(13), Florida Statutes, a duly authorized officer or representative of the CONTRACTOR must attest under the penalty of perjury that CONTRACTOR does not

use coercion for labor or services as defined in Section 787.06, Florida Statutes. The required affidavit is set forth in Exhibit I.

Section 42. Countries of Foreign Concern.

Pursuant to Section 287.138, Florida Statutes, the County cannot knowingly enter into a contract with an entity which would give access to an individual's personal identifying information if the entity is owned, controlled, organized, or operating in a foreign country of concern, which include the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern, and any contracting entity that may be given access to an individual's personal identifying information must have a duly authorized officer or representative attest under the penalty of perjury that said entity is not owned by the government of a foreign country of concern, that the government of a foreign country of concern does not have a controlling interest in the entity, and that the entity is not organized under the laws of nor have its principal place of business in a foreign country of concern. The required affidavit, which must be signed by a duly authorized officer or representative of CONTRACTOR, is attached hereto as Exhibit J.

THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK.
SIGNATURE PAGE FOLLOWS.

IN WITNESS WHEREOF, the parties have executed this Contract as of the _____ of _____, 2026.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA

By: _____
Mandy J. Hines
County Administrator

By: _____
Steve Hickox
Chairman

BoCC Approved: _____

Approved as to form and
Legal sufficiency:

_____
Valerie Vicente
County Attorney

Date: _____

WITNESSES:

MCSHEA CONTRACTING, LLC

_____

By: _____

Printed Name: _____

_____

Title: _____

EXHIBIT A
LEGAL ADVERTISEMENT

This document is incorporated by reference into the Agreement and is on file with the DeSoto County Purchasing Department. It is available for review upon request.

EXHIBIT B
INVITATION TO BID

This document is incorporated by reference into the Agreement and is on file with the DeSoto County Purchasing Department. It is available for review upon request.

EXHIBIT C
BID PROPOSAL WITH REQUIRED FORMS

BID PROPOSAL FORM

FISCAL YEAR 2025/26 ANNUAL ROAD STRIPING PROJECT

Bid No. 26-19-00ITB

Proposal of __McShea Contracting, LLC_____ (hereinafter called "BIDDER"), organized and existing under the laws of the State of Florida doing business as __an LLC_, to the DeSoto County Board of County Commissioners (hereinafter called "COUNTY").

In compliance with your Advertisement for BIDS, BIDDER hereby proposed to perform all WORK for the Fiscal Year 2025/26 Annual Road Striping Project in strict accordance with the CONTRACT DOCUMENTS, within the time set forth therein, and at the process stated in the BID SCHEDULE.

By permission of this BID, each BIDDER certifies, and in the case of a joint BID each party thereto, certifies as to his own organization, that this BID has been arrived at independently, without consultation, communication, or agreement as to any matter relating to this BID with any other BIDDER or with any competitor.

BIDDER hereby agrees to commence WORK under this Contract on or before a date to be specified in the NOTICE TO PROCEED and to fully complete the PROJECT within Sixty (60) consecutive calendar days thereafter.

BIDDER acknowledges receipt of the following ADDENDA:

Number _____, dated _____

Number _____, dated _____

Number _____, dated _____

Number _____, dated _____

Number _____, dated _____

Number _____, dated _____

*Insert "a corporation", "a partnership", or "an individual" as applicable.

This official Bid Form must be completed and used in submitting a Bid.
The Board reserves the right to accept or reject all Bids, or any parts thereof.

QUALIFICATIONS STATEMENT

The undersigned certifies under oath the truth and correctness of all statements and of all answers to questions made hereinafter:

SUBMITTED TO: **PURCHASING DEPARTMENT**
ADDRESS: **201 E. OAK STREET, SUITE 203**
ARCADIA, FLORIDA 34266

CIRCLE ONE

SUBMITTED BY: __Dan McWilliams_____ Corporation

NAME: ____McShea Contracting_____ Partnership

ADDRESS: __508 Owen Ave N Lehigh Acres FL_____ Individual

PRINCIPAL OFFICE: ____same_____ Joint Venture

_____ Other - LLC

EMAIL: __dan@mcsheacontracting.com_____

1. State the true, exact, correct and complete name of the partnership, corporation, trade or fictitious name under which you do business and the address of the place of business.

The correct name of the Offeror is:_McShea Contracting, LLC_

The address of the principal place of business is: __508 Owen Ave N Leigh Acres, FL 33971__

2. If the Offeror is a corporation, answer the following:

a. Date of Incorporation: ____June, 2009_____

b. State of Incorporation: _____Florida_____

c. President's name: _____Dan McWilliams_____

d. Vice President's name: ____Christopher Shea Jr_____

e. Secretary's name: _____n/a_____

f. Treasurer: ___n/a_____

g. Name and address of Resident Agent: _____n/a_____

3. If Offeror is an individual or a partnership, answer the following:

a. Date of organization:_____

b. Name, address and ownership units of all partners:

_____

_____

_____

c. State whether general or limited partnership: _____

4. If Offeror is other than an individual, corporation or partnership, describe the organization and give the name and address of principals:

_____

_____

_____

_____

5. If Offeror is operating under a fictitious name, submit evidence of compliance with the Florida Fictitious Name Statute.

6. How many years has your organization been in business under its present business name?

_____

a. Under what other former names has your organization operated?

_____

_____

_____

_____

7. Indicate registration, license numbers or certificate numbers for the businesses or professions which are the subject of the proposal. Please attach certificate of competency and/or state registration.

_____

8. Have you personally inspected the site of the proposed work?

Yes _____ No __X_____

9. Did you attend the Pre-Bid Conference? N/A

10. Have you ever failed to complete any work awarded to you? If so, state when, where and why?

_____

_____No_____

_____

11. Within the last five (5) years, has any officer or partner of your organization ever been an officer or partner of another organization when it failed to complete a contract? If so, explain fully.

_____No_____

_____

_____

12. State the names, telephone numbers and last known addresses of three (3) businesses with the most knowledge of work which you have performed, and to which you refer (governmental entities are preferred as references).

COMPANY NAME	CONTACT	ADDRESS	
Pasco County	Manuel Gomez	4454 Grand Blvd N Port Richey FL 34652	Email magomez@pascocountyfl.net Telephone 727-834-3611
Sarasota County	Ronald Locke	1001 Sarasota Center Blvd. Sarasota, FL 34240	Email rlocke1@scgov.net Telephone 941-861-0740
Manatee County	Ryan Lin	2904 12th St Court E Bradenton FL 34208	Email Ryan.lin@mymanatee.org Telephone 941-708-7450

13. List the pertinent experience of the key individual of your organization (continue on insert sheet, if necessary).

_Dan McWilliams, President of McShea Contracting, LLC has been installing pavement markings since his teenage years and has been in the business since. Under his leadership McShea is now the premier pavement marker in the state. Installing every type of marking on a multitude of prestigious projects throughout Florida including the I-4 Ultimate Project, the largest in Florida's history._____

14. State the name of the individual who will have personal supervision of the services:

_____Dan McWilliams_____

THE OFFEROR ACKNOWLEDGES AND UNDERSTANDS THAT THE INFORMATION CONTAINED IN RESPONSE TO THIS QUALIFICATIONS STATEMENT SHALL BE RELIED UPON BY OWNER IN AWARDING THE CONTRACT AND SUCH INFORMATION IS WARRANTED BY OFFEROR TO BE TRUE. THE DISCOVERY OF ANY OMISSION OR MISSTATEMENT THAT MATERIALLY AFFECTS THE OFFEROR'S QUALIFICATION TO PERFORM UNDER THE CONTRACT SHALL CAUSE THE OWNER TO REJECT THE PROPOSAL, AND IF AFTER THE AWARD TO CANCEL AND TERMINATE THE AWARD AND/OR CONTRACT.

_____

SIGNATURE

State of Florida
County of _____Lee_____

On this the 27 day of May, 2026, before me, the undersigned Notary Public of the State of Florida, personally appeared

David S. Williams and

(Name(s) of individual(s) who appeared before Notary)

whose name(s) in/ are Subscribed to the within instrument, and he/she/they acknowledge that he/she/they executed it.

_____

NOTARY PUBLIC, STATE OF FLORIDA

NOTARY PUBLIC
SEAL OF OFFICE:

DANIELLE POKLEMBA-HENNECY
Commission # HH741514
Expires November 17, 2029

Danielle P. Hennecy

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

✓ Personally known to me, or

_____ Produced identification:

_____

_____ DID take the oath, or

_____ DID NOT take the oath.

HOLD HARMLESS

Contractor/Consultants shall indemnify and hold harmless the County, and the County's officers and employees from and against any and all liability, costs, losses, and damages (including but not limited to reasonable attorney's fees) arising out of or to the extent caused by the negligence, recklessness or intentionally wrongful conduct of Contractor/Consultant and other persons employed by or utilized by Contractor/Consultant in their performance under this Agreement.

Type of Organization (Please Check One): ___ **Individual Ownership** ___ **Joint Venture**

____ **Partnership** __X__ **Corporation**

Name of Bidding Firm: ___**McShea Contracting, LLC** _____

Mailing Address: ____**508 Owen Ave N Lehigh Acres FL 33971**_____

Location Address: _____**Same** _____

City & State: _____ **ZIP:** _____

Telephone: _____ **Fax Number:** ____**239-368-7095**___

Name/Title of person authorized to bind the Company: _**Dan McWilliams**

Signature of person authorized to bind the Company: _____

Date: _____**5/27/26**_____

DRUG FREE WORKPLACE FORM

The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that _McShea Contracting, LLC_____ (name of business) does:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.

2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).

4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.

5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.

6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

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

Signature: _____ Dated: _____5/27/26_____

DESOTO COUNTY
CONTRACTOR/CONSULTANT/VENDOR
E-VERIFY AFFIDAVIT

STATE OF _____Florida_____
COUNTY OF ____Lee_____

BEFORE ME, the undersigned authority, appeared _____, who first being duly sworn hereby swears or affirms as follows:

1. I make this affidavit on personal knowledge.
2. I am over the age of 18 years and otherwise confident to make this Affidavit.
3. I am the_____President_____ of _____McShea Contractinjg, LLC, (the Contractor/Consultant/Vendor").

4. I am authorized by ___Self_____ to make this Affidavit on behalf of Contractor/Consultant/Vendor.
5. Contractor/Consultant/Vendor acknowledges that Section 448.09, Florida Statutes, makes it unlawful for any person to knowingly employ, hire, recruit, or refer, for private or public employment, an alien who is not duly authorized to work in the United States.
6. Contractor/Consultant/Vendor acknowledges that Section 448.095, Florida Statutes, prohibits public employers, contractors, and subcontractors from entering into a contract unless each party to the contract registers and uses E-Verify.
7. Contractor/Consultant/Vendor is in compliance with the requirements of Sections 448.09 and 448.095, Florida Statutes.
8. Contractor/Consultant/Vendor understands it shall remain in compliance with the requirements of Sections 448.09 and 448.095, Florida Statutes, during the term of any contract with DeSoto County.
9. Contractor/Consultant/Vendor's subcontractors are in compliance with the requirements of Sections 448.09 and 448.095, Florida Statutes.
10. Contractor/Consultant/Vendor shall ensure compliance with the requirements of Sections 448.09 and 449.095, Florida Statutes, by any and all of its subcontractors.

11. Neither the Contractor/Consultant/Vendor, nor any subcontractor of Contractor/Consultant/Vendor, has had a contract terminated by a public employer for violating Section 448.095, Florida Statutes, within the year preceding the date of this Affidavit.

12. If the Contractor/Consultant/Vendor, or any subcontractor of Contractor/Consultant/Vendor, has a contract terminated by a public employer for any such violation during the term of any contract with DeSoto County, it shall provide immediate notice thereof to DeSoto County.

_____

Signature of Affiant
on behalf of Contractor/Vendor

By: _____Dan McWilliams_____ As its: ___President_____

Dated: _____5/27/26_____

STATE OF FL
COUNTY OF Lee

Sworn to (or affirmed) and subscribed before me by means of ☐ ~~physical~~ presence or ☐ online notarization, this 27 day of May, 2026 by Daniel S. McWilliams, on behalf of Mosha Contracting, ~~who is personally known to~~ me or who has produced _____ as identification.

DANIELLE POKLEMBA-HENNECY
Commission # HH 741514
Expires November 17, 2029

_____

Print Name: Danielle Hennecy

Notary Public of the State of Florida

My Commission Expires:

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

(To be signed in the presence of a notary public or other officer authorized to administer oaths.)

STATE OF
COUNTY OF

Before me, the undersigned, personally appeared who, being by me first duly sworn, made the following statement:

1. The business address of ___McShea Contracting,LLC_____
[Name of firm]

is 508 Owen Ave N. Lehigh Acres, FL 33971

_____

2. My relationship to _____McShea Contracting, LLC_____
[Name of firm]is

President_____
__ [Relationship, such as sole proprietor, partner, president, vice president]

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

4. I understand that "conviction" is defined by the statute to mean a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendre.

5. I understand that "affiliate" is defined by the statute to mean (1) a predecessor or successor of a person or a corporation convicted of a public entity crime, or (2) an entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime, or (3) those officers, directors, executive, partners, shareholders, employees, members, and agents who are active in the management of an affiliate, or (4) a person or corporation who knowingly entered into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months.

6. Neither the firm nor any officer, director, executive, partner, shareholder, employee,

member or agent who is active in the management of the firm nor any affiliate of the firm has been convicted of a public entity crime subsequent to July 1, 1989.

[Draw a line through paragraph 6 if paragraph 7 below applies.]

7. There has been a conviction of a public entity crime by the firm, or an officer, director, executive, partner, shareholder, employee, member or agent of the firm who is active in the management of the firm or an affiliate of the firm. A determination has been made pursuant to Section 287.133(3) by order of the Division of Administrative Hearings that it is not in the public interest for the name of the convicted vendor list. The name of the convicted person or affiliate is _____.

A copy of the order of the Division of Administrative Hearings is attached to this statement.

[Draw a line through paragraph 7 if paragraph 6 above applies.]

_____

SIGNATURE

State of Florida
County of Lee

On this the 20 day of May, 20, before me, the undersigned Notary Public of the State of Florida, personally appeared Daniel Sridulom and
(Name(s) of individual(s) who appeared before Notary)
whose name(s) in/ are Subscribed to the within instrument, and he/she/they acknowledge that he/she/they executed it.

_____
NOTARY PUBLIC, STATE OF FLORIDA

NOTARY PUBLIC
SEAL OF OFFICE:

NOTARY PUBLIC STATE OF FLORIDA
DANIELLE POKLEMBA-HENNECY
Commission # HH 741514
Expires November 17, 2029

Danielle P Hennecy
(Name of Notary Public: Print, stamp, or type as commissioned.)

✓ Personally known to me, or

_____ Produced identification:

_____

_____ DID take the oath, or

_____ DID NOT take the oath.

NON-COLLUSION AFFIDAVIT

By signing this offer, the vendor/contractor certifies that this offer is made independently and free from collusion. Vendor shall disclose below any DeSoto County, FL officer or employee, or any relative of any such officer or employee who is an officer or director of, or has a material interest in, the vendor's business, who is in a position to influence this procurement.

Any DeSoto County, FL officer or employee who has any input into the writing of specifications or requirements, solicitation of offers, decision to award, evaluation of offers, or any other activity pertinent to this procurement is presumed, for purposes hereof, to be in a position to influence this procurement.

For purposes hereof, a person has a material interest if they directly or indirectly own more than 5 percent of the total assets or capital stock of any business entity, or if they otherwise stand to personally gain if the contract is awarded to this vendor.

County employees may not contract with the County through any corporation or business entity in which they or their immediate family members hold a controlling financial interest (e.g. ownership of five (5) percent or more).

Immediate family members (spouse, parents and children) are also prohibited from contracting with the County subject to the same general rules. Failure of a vendor to disclose any relationship described herein shall be reason for debarment in accordance with the provisions of the County Procurement Policy.

NAME	RELATIONSHIPS

In the event the vendor does not indicate any names, the County shall interpret this to mean that the vendor has indicated that no such relationships exist.

AFFIDAVIT

STATE OF FLORIDA, COUNTY OF ____Lee_____

BEFORE ME, the undersigned authority, personally came and appeared, __Dan McWilliams_____, who after being duly sworn, deposed and said that he is the fully authorized __President____ of __McShea Contracting, LLC_____

(hereinafter referred to as affiant), and said affiant further said:

(1) That affiant has not and will not employ any person either directly or indirectly, to secure the public contract under which he is to receive payment, other than persons regularly employed by the affiant whose service in connection with the project or in securing the public contract are in the regular course of their duties for the affiant; and

(2) That no part of the contract price was paid or will be paid to any person for soliciting the contract, other than the payment of normal compensation to persons regularly employed by the affiant whose services with the project are in the regular course of their duties for the affiant.

AFFIANT

SWORN TO AND SUBSCRIBED BEFORE ME ON THIS 2nd DAY OF May, 2025. NOTARY PUBLIC

AFFIANT

Company Name: __McShea contracting, LLC_____

Address: _508 Owen Ave N Lehigh Acres, FL 33971_____

Phone Number: ___239-368-5200_____

Signature: _____

NON-COLLUSION AFFIDAVIT IN THE STATE OF ___Florida_____ IN THE COUNTY OF _____Lee_____being first duly sworn, on oath, says that the bid above submitted is a genuine and not a sham or collusive bid or made in the interest of or on behalf of any person not therein named, and s/he further says that the said Bidder has not directly or indirectly induced or solicited any Bidder on the above work or supplies to put in a sham bid, or any other person or corporation to refrain from bidding, and that said Bidder has not in any manner sought by collusion to secure her/himself an advantage over any other bidder or bidders. Subscribed and sworn before me this 2nd day of May, 2025 NOTARY PUBLIC in and for the State of _____ Signature

Seal

DANIELLE POKLEMBA-HENNECY
Commission # HH 741514
Expires November 17, 2029

EXHIBIT D
PERFORMANCE BOND

No Performance Bond is required for this Project; therefore, no executed bond forms exist.

EXHIBIT E
PUBLIC PAYMENT BOND

No Payment Bond is required for this Project; therefore, no executed bond forms exist.

EXHIBIT F
INSURANCE REQUIREMENTS
CERTIFICATES OF INSURANCE

(1) The Contractor shall obtain and maintain such insurance as will protect it from: (1) claims under worker's compensation laws, disability benefit laws, or other similar employee benefit laws; (2) claims for damages because of bodily injury, occupational sickness or disease or death of his employees including claims insured by usual personal injury liability coverage; (3) claims for damages because of bodily injury, sickness or disease, or death of any person other than his employees including claims insured by usual personal injury liability coverage; and (4) from claims for injury to or destruction of tangible property including loss of use resulting there from -- any or all of which claims may arise out of, or result from, the services, work and operations carried out pursuant to and under the requirements of the Contract Documents, whether such services, work and operations be by the Contractor, its employees, or by subcontractor(s), or anyone employed by or under the supervision of any of them, or for whose acts any of them may be legally liable.

(2) This insurance shall be obtained and written for not less than the limits of liability specified hereinafter, or as required by law, whichever is greater.

(3) The Contractor shall require, and shall be responsible for assuring throughout the time the Agreement is in effect, that any and all of its subcontractors obtain and maintain until the completion of that subcontractor's work, such of the insurance coverages described herein as are required by law to be provided on behalf of their employees and others.

(4) The Contractor shall obtain, have and maintain during the entire period of the Agreement insurance policies, which contain the following information and provisions:

(A) The name and type of policy and coverages provided;
(B) The amount or limit applicable to each coverage provided;
(C) The date of expiration of coverage;
(D) The designation of the COUNTY as an additional insured and a certificate holder. (This requirement may be excepted for Worker's Compensation and professional liability Insurance.);
(E) The following clause must appear on the Certificate of Insurance:

Should any material change occur in any of the above described policies or should any of said policies be canceled before the expiration date thereof, the issuing company will mail at least thirty (30) days written notice to the COUNTY.

(5) If the initial, or any subsequently issued Certificate of Insurance expires prior to the completion of the Work or termination of the Agreement, the Contractor shall furnish to the COUNTY, in triplicate, renewal or replacement Certificate(s) of Insurance not later than thirty (30) calendar days prior to the date of their expiration. Failure of the

Contractor to provide the COUNTY with such renewal certificate(s) shall be considered justification for the COUNTY to terminate the Agreement.

(6) Contractor shall include the COUNTY, the COUNTY's agents, officers and employees in the Contractor's General Liability and Automobile Liability policies as additional insureds.

(7) If the COUNTY has any objection to the coverage afforded by other provisions of the insurance required to be purchased and maintained by Contractor in accordance with the requirements of the Contract Documents on the basis of its not complying with the Contract Documents, the COUNTY shall notify Contractor in writing thereof within thirty (30) days of the delivery of such certificates to the COUNTY. Contractor shall provide to the COUNTY such additional information with respect to its insurance as may be requested.

(8) The Contractor shall obtain and maintain the following insurance coverages as provided hereinbefore, and in the type, amounts and in conformance with the following minimum requirements:

WORKER'S COMPENSATION

State: Statutory
Employer's Liability: $1,000,000.00

COMPREHENSIVE GENERAL LIABILITY

Bodily Injury: $1,000,000.00 Each Occurrence
Property Damage: $1,000,000.00 Each Occurrence

Comprehensive General Liability Insurance shall include:

Contractual Liability, Explosion, Collapse and Underground Coverages and Products and Completed Operations Coverages.

COMPREHENSIVE AUTOMOBILE LIABILITY

Bodily Injury: $1,000,000.00 Each Occurrence
Property Damage: $1,000,000.00 Each Occurrence

Comprehensive Automobile Liability shall include coverage for any owned auto, non-owned autos and hired autos.

EXHIBIT G
RELEASE AND AFFIDAVIT

COUNTY OF_____

STATE OF FLORIDA

Before me, the undersigned authority, personally appeared _____, who after

being duly sworn, deposes and says:

(1) In accordance with the Contract Documents and in consideration of $_____paid, _____ ("Contractor") releases and waives for itself and its subcontractors, materialmen, successors and assigns, all claims demands, damages, costs and expenses, whether in contract or in tort, against DeSoto County, Florida (the "COUNTY"), its Board of County Commissioners, employees and agents relating in any way to the performance of the Agreement between Contractor and the COUNTY, dated _____, ____, for the period from _____ to _____.

(2) Contractor certifies for itself and its subcontractors, materialmen, successors and assigns, that all charges for labor, materials, supplies, lands, licenses and other expenses for which the COUNTY might be sued or for which a lien or a demand against any payment bond might be filed, have been fully satisfied and paid.

(3) Contractor agrees to indemnify, defend and save harmless the COUNTY, its Board of County Commissioners, employees and agents from all demands or suits, actions, claims of liens or other charges filed or asserted against the COUNTY arising out of the performance by Contractor of the Work covered by this Release and Affidavit.

(4) This Release and Affidavit is given in connection with Contractor's [monthly/final] Application for Payment No._____.

CONTRACTOR:

_____

By: _____ (signature of the executive officer)

Its:_____ (title of the executive officer)

Date:_____

Witnesses

_____ _____

[Corporate Seal]

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____,

_____, by _____, as _____ of

_____, a _____ corporation, on behalf of the

corporation. He/she is personally known to me or has produced _____

_____ as identification and did (did not) take an oath.

My Commission Expires: _____
(Signature of Notary)

Name:_____
(Legibly Printed)

(AFFIX OFFICIAL SEAL) Notary Public, State of_____

Commission No.:_____

EXHIBIT H
CHANGE ORDER FORM

CHANGE ORDER NO. _____ DESOTO COUNTY PROJECT NO. _____

TO: _____
_____
_____

DATE: _____

PROJECT NAME: _____

DeSoto County Project No. _____

Under our AGREEMENT dated_____.

****

You hereby are authorized and directed to make the following change(s) in accordance with terms and conditions of the Agreement:

_____
_____
_____

FOR THE ADDITIVE or DEDUCTIVE Sum of:
_____($_____).

Original Agreement Amount $_____

Sum of Previous Changes $_____

This Change Order ADD/DEDUCT $_____

Present Agreement Amount $_____

The time for completion shall be (increased/decreased) by _____ calendar days due to this Change Order. Accordingly, the Contract Time is now _____ (_____) calendar days and the final completion date is _____. Your acceptance of this Change Order shall constitute a modification to our Agreement and will be performed subject to all the same terms and conditions as contained in our Agreement indicated above, as fully as if the same were repeated in this acceptance. The adjustment, if any, to the Agreement shall constitute a full and final settlement of any and all claims arising out of or related to the change set forth herein, including claims for impact and delay costs.

Accepted:_____ , 20____ .

DESOTO COUNTY, FLORIDA CONTRACTOR

By:_____ By:_____
Chair President

DESIGN PROFESSIONAL: By:_____
Consulting Engineer

Exhibit I
ANTI-HUMAN TRAFFICKING AFFIDAVIT

HUMAN TRAFFICKING AFFIDAVIT
SECTION 787.06, FLORIDA STATUTES

DIRECTIONS: *All nongovernmental entities that are or potentially will be contracting, renewing or extending contracts with Okaloosa County, must have an officer or representative fully execute this affidavit. Note, this is a mandatory requirement of s 787.06(13), Florida Statutes effective July 1, 2024.*

I Dan McWilliams (insert title) (insert name) as President
on behalf of McShea Contracting (insert entity name) under penalty of perjury hereby attest as follows:

1. I am over 21 years of age and have personal knowledge of the matters set forth in this affidavit.
2. McShea Contracting (insert entity name) does not use coercion for labor or services as defined in s. 787.06(2)(a), Florida
3. Statutes. McShea Contracting, LLC
   More particularly, (insert entity name) does not participate in any of the following against any person;
   a. Using or threatening to use physical force against any person;
   b. Restraining, isolating or confining or threatening to restrain, isolate or confine any person without lawful authority and against her or his will;
   c. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt or the length and nature of the labor or services are not respectively limited and defined;
   d. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
   e. Causing or threatening to cause financial harm to any person;
   f. Enticing or luring any person by fraud or deceit; or
   g. Providing a controlled substance as outlined in Schedule I or Schedule II of s. 893.03, Florida Statutes to any person for the purpose of exploitation of that person.

This Space Left Blank Intentionally

FURTHER AFFIANT SAYETH NOT.

5 - 27, 20 26

(Affiant)

STATE OF FLORIDA
COUNTY OF Lee

Sworn to and subscribed before me by means of ☐ physical presence or ☐ online notarization, this 27 May, 2026 by Daniel Sullivan on behalf of Mistea Contracting, who is personally known to me or has produced _____ as identification.

DANIELLE POKLEMBA-HENNECY
Commission # HH 741514
Expires November 17, 2029

Notary Public

Name (Printed) Danielle P Hennecy

My commission expires _____.

(Printed typed or stamped Commissioned name of Notary Public)

Exhibit J
FOREIGN COUNTRY OF CONCERN AFFIDAVIT

FOREIGN COUNTRY OF CONCERN AFFIDAVIT

DIRECTIONS: All nongovernmental entities that are or potentially will be contracting, renewing or extending contracts with DeSoto County, must have an officer or representative fully execute this affidavit. Note, this is a mandatory requirement of s 287.138, Florida Statutes, for all entities that may have access to individuals' personal identifying information.

I ___Dan McWilliams_____ (insert name) as __President_____ (insert title) on behalf of _____McShea Contracting, LLC_ (insert entity name) under penalty of perjury hereby attest as follows:

1. I am over 21 years of age and have personal knowledge of the matters set forth in this affidavit.

2. I certify that __McShea Contracting, LLC_____ (insert entity name) ("Vendor"):

   a. Is not owned by the government of a foreign country of concern;

   b. A government of a foreign country of concern does not have a controlling interest in Vendor; and

   c. Is not organized under the laws of nor have its principal place of business in a foreign country of concern.

3. For purposes of this Affidavit, "Foreign Country of Concern" means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern.

FURTHER AFFIANT SAYETH NAUGHT.

___Dan McWilliams_____
Printed Name:

Title: President
Nongovernmental entity: _____
Date: 5-27-26

STATE OF _____
COUNTY OF _____

SWORN TO AND SUBSCRIBED before me ____ in person or _____ remote notarization by _____ as _____ on behalf of _____, who is personally known to me or who produced _____ as identification this _____ day of _____, 202___.

_____
Notary Public

(Notary Seal)

DESOTO COUNTY BID TABULATION
FY 2025/26 ANNUAL ROAD STRIPING PROJECT
BID NO. 26-19-00ITB

				ICON CONSTRUCTION ENTERPRISE, LLC		MCSHEA CONTRACTING, LLC	
PAY ITEM #	DESCRIPTION	UNIT	QTY	PRICE PER UNIT ($)	EXTENDED COST ($)	PRICE PER UNIT ($)	EXTENDED COST ($)
1	Thermoplastic, Solid, Yellow, 6-inch Traffic Stripe (60 mil Refurb.)	LF	29,506	$1.89	$55,766.34	$0.66	$19,473.96
2	Thermoplastic, 30'x10" Skip, Yellow, 6-inch Traffic Stripe (60 mil Refurb.)	GM	4.538	$1.89	$8.58	$1,050.00	$4,764.90
3	Thermoplastic, Solid, White, 6-inch Traffic Stripe (60 mil Refurb.)	LF	45,328	$1.87	$84,763.36	$0.66	$29,916.48
4	Thermoplastic, Solid, White, 24-inch Stop Bar (60 mil Refurb.)	LF	278	$6.47	$1,798.66	$10.00	$2,780.00
5	Railroad Marking (Envelope)	LF	250.60	$5.25	$1,315.65	$12.00	$3,007.20
	GRAND TOTAL			-	**$143,652.59**	-	**$59,942.54**

RANK	BID SUMMARY	TOTAL
1	MCSHEA CONTRACTING, LLC	$59,942.54
2	ICON CONSTRUCTION ENTERPRISES, LLC	$143,652.59

DENOTES LOW BID

DENOTES ERROR IN EXTENSION COST

DeSoto County

7/14/2026

Item #: 7.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Choose an item.

DEPARTMENT: Administrative Services
SUBMITTED BY: **Elicia Taylor, Accounts Payable Technician**
PRESENTED BY: **Peter Danao, Finance Director**

TITLE & DESCRIPTION:
Accounts and Warrants Drawn Per Schedule of Bills Payable.

REQUESTED MOTION:
To approve accounts and warrants drawn according to Schedule(s) of Bills Payable May 27, 2026-June 22, 2026.

SUMMARY:
Click or tap here to enter text.

BACKGROUND:
Checks and Warrants as follows: Truist Banks Consolidated Fund, Wire Transfers, Bank Drafts, Payroll Fund, and Check #317492-317784; Payroll Clearing Fund wire drafts; Local Housing-SHIP Fund Check #001828; Utilities Capital Fund drafts #000559-000561; Flexible Spending Account Check #005237; Indigent Health Care Check #007592; DCVOL #N/A.

FUNDS:
Budget Amount: **N/A**
Actual Agenda Item: **N/A**
Cost: **N/A**
Account Number: **N/A**
Explanation: **N/A**

VENDOR SET: 01 Desoto County
BANK: * ALL BANKS
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1416	DESOTO CO PUBLIC HEALTH							
C-CHECK	DESOTO CO PUBLIC HEALTH VOIDED	V	5/28/2026			317509		15,000.00CR
C-CHECK	VOID CHECK	V	6/04/2026			317581		
C-CHECK	VOID CHECK	V	6/04/2026			317642		
C-CHECK	VOID CHECK	V	6/11/2026			317714		
C-CHECK	VOID CHECK	V	6/18/2026			317729		
C-CHECK	VOID CHECK	V	6/18/2026			317770		
C-CHECK	VOID CHECK	V	6/18/2026			317771		
C-CHECK	VOID CHECK	V	6/18/2026			317781		
C-CHECK	VOID CHECK	V	6/18/2026			317782		

* * T O T A L S * *	NO		INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0		0.00	0.00	0.00
HAND CHECKS:	0		0.00	0.00	0.00
DRAFTS:	0		0.00	0.00	0.00
EFT:	0		0.00	0.00	0.00
NON CHECKS:	0		0.00	0.00	0.00
VOID CHECKS:	9	VOID DEBITS	0.00		
		VOID CREDITS	15,000.00CR	15,000.00CR	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: * TOTALS:	9	15,000.00CR	0.00	0.00
BANK: * TOTALS:	9	15,000.00CR	0.00	0.00

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5344		FLORIDA DIVISION OF EMERGENCY							
	I-202606013027	GRANT FDEM-D1489 BANK INTEREST	D	5/28/2026	24,563.69		005235		24,563.69
4298		FIRST BANKCARD							
	I-62026-ACCT 3783	MAY 2026 PAYMENT	D	6/02/2026	27,901.06		005236		27,901.06
3288		FLORIDA DEPT OF REVENUE							
	I-202606103048	TC MAY 2026 SALES TAX	D	6/05/2026	299.01		005255		299.01
3288		FLORIDA DEPT OF REVENUE							
	I-202606103049	STATE SALES TAX - MAY	D	6/09/2026	611.18		005256		611.18
3288		FLORIDA DEPT OF REVENUE							
	I-202606103060	FLORIDA DEPT OF REVENUE	D	6/10/2026	173.31		005257		173.31
3056		SEACOAST NATIONAL BANK							
	I-202606103071	SEACOAST NATIONAL BANK	D	6/01/2026	218,341.58		005258		218,341.58
0268		CATERPILLAR FINANCIAL							
	I-38612872	2030762	D	6/12/2026	3,190.22		005259		3,190.22
0704		DESOTO COUNTY SANITARY LANDFIL							
	I-202606153092	MAY 2026	D	6/05/2026	1,354.70		005260		1,354.70
1621		DESOTO CO. WATER UTILITY							
	I-202606153093	MAY 2026	D	6/05/2026	337.94		005261		337.94
0681		CHANNEL INNOVATIONS CORP							
	I-INVCI31066	85395504-01	E	5/29/2026	738.27		007593		
	I-INVCI31067	85395504-02	E	5/29/2026	545.00		007593		
	I-INVCI31068	85395504-03	E	5/29/2026	1,421.77		007593		2,705.04
3898		BILL GUKEISEN, INC.							
	I-3561	UTILITIES	E	5/29/2026	600.00		007594		600.00
4184		DIGITECH COMPUTER, INC							
	I-618003072	10075	E	5/29/2026	4,867.30		007595		4,867.30
4630		LAMAN FIELD MAINTENANCE, LLC							
	I-1088	MAY 2026	E	5/29/2026	1,650.00		007596		
	I-1090	RENOVATION OF FIELD G	E	5/29/2026	1,800.00		007596		3,450.00
5319		AMAZON CAPITAL SERVICES INC.							
	I-14V9P73W3DPR	A2QZQZIX4LDSB5	E	5/29/2026	235.29		007597		
	I-19797TJR47FJ	A2QZQZIX4LDSB5	E	5/29/2026	61.21		007597		
	I-1FTLPL6XWQX3	A2QZQZIX4KLDSB5	E	5/29/2026	842.62		007597		
	I-1LFF3HMX6K9P	A2QZQZIX4LDSB5	E	5/29/2026	148.68		007597		
	I-1LH1KJT44QNC	A2QZQZIX4LDSB5	E	5/29/2026	59.95		007597		

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
	I-1LH1KJT46CRG	A2QZQZIX4LDSB5	E	5/29/2026	26.99		007597		
	I-1LVWLD7D6YLK	A2QZQZIX4LDSB5	E	5/29/2026	150.23		007597		
	I-1P7H9WV46H6M	A2QZQZIX4LDSB5	E	5/29/2026	594.99		007597		
	I-1TQ6K6FX7PMP	A2QZQZIX4LDSB5	E	5/29/2026	679.99		007597		
	I-1W3NF3WW46XW	A2QZQZIX4LDSB5	E	5/29/2026	653.64		007597		
	I-1YFH6P74XJHJ	A2QZQZIX4LDSB5	E	5/29/2026	40.10		007597		3,493.69
5395		TELEFLEX, LLC							
	I-9511554996	141161	E	5/29/2026	299.00		007598		
	I-9511554998	141161	E	5/29/2026	1,330.00		007598		1,629.00
6162		SARASOTA WRAPS, INC							
	I-202605273011	PSD	E	5/29/2026	2,300.00		007599		2,300.00
6286		GATEWAY REMOVAL SERVICES, LLC							
	I-20268725	BODY REMOVAL	E	5/29/2026	400.00		007600		400.00
1413		NABORS, GIBLIN, & NICKERS							
	I-54296	COUNTY ATTORNEY SERVICES	E	5/29/2026	15,002.40		007601		
	I-54297	CASE SPECIFIC LITGATION	E	5/29/2026	85.00		007601		15,087.40
0333		PEACE RIVER/MANASOTA							
	I-SI000083	UTILITIES	E	5/29/2026	102,393.43		007602		102,393.43
4924		ROGERS PETROLEUM							
	I-1236377	DCTRAN-CL	E	5/29/2026	448.77		007603		
	I-1236566	DCTRAN-CL	E	5/29/2026	2,036.77		007603		
	I-1236602	DCTRAN-CL	E	5/29/2026	76.72		007603		2,562.26
4932		ROGERS PETROLEUM							
	I-1235646	DCPARK-CL	E	5/29/2026	262.65		007604		
	I-1236280	DCPARK-CL	E	5/29/2026	98.01		007604		
	I-1236600	DCPARK-CL	E	5/29/2026	257.92		007604		
	I-1237024	DCPARK-CL	E	5/29/2026	185.05		007604		803.63
4933		ROGERS PETROLEUM							
	I-1236375	DCENVIR-CL	E	5/29/2026	235.02		007605		
	I-1236598	DCENVIR-CL	E	5/29/2026	445.76		007605		680.78
4934		ROGERS PETROLEUM							
	I-1236374	DCCODE-CL	E	5/29/2026	39.75		007606		39.75
4935		ROGERS PETROLEUM							
	I-1234055	DCANIM-CL	E	5/29/2026	47.43		007607		
	I-1235258	DCANIM-CL	E	5/29/2026	171.25		007607		
	I-1235373	DCANIM-CL	E	5/29/2026	81.07		007607		
	I-1235645	DCANIM-CL	E	5/29/2026	70.78		007607		
	I-1236278	DCANIM-CL	E	5/29/2026	75.20		007607		445.73

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4942		ROGERS PETROLEUM							
	I-1231186	DCFIRE-CL	E	5/29/2026	245.37		007608		
	I-1231269	DCFIRE-CL	E	5/29/2026	143.31		007608		
	I-1231291	DCFIRE-CL	E	5/29/2026	437.56		007608		
	I-1231310	DCFIRE-CL	E	5/29/2026	39.38		007608		
	I-1231910	DCFIRE-CL	E	5/29/2026	217.19		007608		
	I-1232049	DCFIRE-CL	E	5/29/2026	100.48		007608		
	I-1232141	DCFIRE-CL	E	5/29/2026	278.23		007608		
	I-1232223	DCFIRE-CL	E	5/29/2026	198.27		007608		
	I-1232246	DCFIRE-CL	E	5/29/2026	157.38		007608		
	I-1232265	DCFIRE-CL	E	5/29/2026	262.99		007608		
	I-1232634	DCFIRE-CL	E	5/29/2026	302.11		007608		
	I-1232810	DCFIRE-CL	E	5/29/2026	179.63		007608		
	I-1232903	DCFIRE-CL	E	5/29/2026	300.04		007608		
	I-1233345	DCFIRE-CL	E	5/29/2026	319.75		007608		
	I-1233435	DCFIRE-CL	E	5/29/2026	102.52		007608		
	I-1233448	DCFIRE-CL	E	5/29/2026	438.80		007608		
	I-1233966	DCFIRE-CL	E	5/29/2026	140.67		007608		
	I-1234060	DCFIRE-CL	E	5/29/2026	307.64		007608		
	I-1234222	DCFIRE-CL	E	5/29/2026	99.47		007608		
	I-1234588	DCFIRE-CL	E	5/29/2026	64.89		007608		
	I-1234609	DCFIRE-CL	E	5/29/2026	331.48		007608		
	I-1234624	DCFIRE-CL	E	5/29/2026	46.73		007608		
	I-1235262	DCFIRE-CL	E	5/29/2026	124.33		007608		
	I-1235375	DCFIRE-CL	E	5/29/2026	131.46		007608		
	I-1235571	DCPUBAD-CL	E	5/29/2026	78.34		007608		
	I-1235572	DCFIRE-CL	E	5/29/2026	148.81		007608		
	I-1235648	DCPUBAD-CL	E	5/29/2026	82.13		007608		
	I-1235649	DCFIRE-CL	E	5/29/2026	203.22		007608		
	I-1235674	DCFIRE-CL	E	5/29/2026	140.44		007608		
	I-1235692	DCFIRE-CL	E	5/29/2026	66.73		007608		
	I-1236180	DCPUBAD-CL	E	5/29/2026	481.13		007608		
	I-1236181	DCFIRE-CL	E	5/29/2026	272.08		007608		
	I-1236281	DCPUBAD-CL	E	5/29/2026	122.18		007608		
	I-1236282	DCFIRE-CL	E	5/29/2026	252.12		007608		
	I-1236376	DCPUBAD-CL	E	5/29/2026	63.71		007608		
	I-1236564	DCPUBAD-CL	E	5/29/2026	73.92		007608		
	I-1236565	DCFIRE-CL	E	5/29/2026	239.90		007608		
	I-1236635	DCEMS-CL	E	5/29/2026	128.91		007608		
	I-1236636	DCFIRE-CL	E	5/29/2026	53.86		007608		
	I-1236657	DCFIRE-CL	E	5/29/2026	73.11		007608		
	I-1236677	DCEMS-CL	E	5/29/2026	55.59		007608		
	I-1236678	DCFIRE-CL	E	5/29/2026	31.70		007608		
	I-1237025	DCPUBAD-CL	E	5/29/2026	222.54		007608		
	I-1237026	DCEMS-CL	E	5/29/2026	76.43		007608		
	I-1237027	DCFIRE-CL	E	5/29/2026	108.85		007608		7,945.38

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5341		SYNAGRO SOUTH, LLC							
	I-67256	2748	E	5/29/2026	23,135.76		007609		23,135.76
4236		THE WEILER ENGINEERING CORPOR							
	I-3812	25052.005	E	5/29/2026	2,000.00		007610		
	I-3824	DES008-0628350-25013233	E	5/29/2026	4,247.50		007610		
	I-3824A	DES008-0628350-25013233	E	5/29/2026	4,613.75		007610		10,861.25
0217		SCHOOLBOARD OF DESOTO CO							
	I-062026-20251	JUNE 2026 AGREEMENT	E	5/29/2026	10,000.00		007611		10,000.00
0378		WOMACK SANITATION, INC.							
	I-0000100067	1721	E	6/05/2026	370.00		007612		
	I-0000100067A	1721	E	6/05/2026	600.00		007612		
	I-0000101071	1054	E	6/05/2026	185.00		007612		
	I-0000101185	1365	E	6/05/2026	700.70		007612		
	I-0000101195	1660	E	6/05/2026	1,132.00		007612		
	I-0000101198	1721	E	6/05/2026	370.00		007612		
	I-0000101221	2159	E	6/05/2026	261.00		007612		3,618.70
1445		STAPLES ADVANTAGE							
	I-6064852048	396428	E	6/05/2026	54.61		007613		54.61
2312		ARCADIA PRINTING,LLC							
	I-511949	TURNER CENTER	E	6/05/2026	399.99		007614		399.99
4061		RAPID SYSTEMS, INC.							
	I-673839	LANDFILL	E	6/05/2026	123.95		007615		123.95
4984		NEXAIR, LLC							
	I-0014686253	P4778	E	6/05/2026	302.04		007616		302.04
5319		AMAZON CAPITAL SERVICES INC.							
	I-136GPTXTX4NC	A2QZQZIX4LDSB5	E	6/05/2026	43.68		007617		
	I-16NQMY634CRJ	A2QZQZIX4LDSB5	E	6/05/2026	368.94		007617		
	I-17M1TFTH9Y1C	A2QZQZIX4LDSB5	E	6/05/2026	56.99		007617		
	I-19R94PKX11GK.	REMAINING BALALNCE	E	6/05/2026	1.00		007617		
	I-1LYCGVM17W44	A2QZQZIX4LDSB5	E	6/05/2026	35.96		007617		
	I-1TPXDVRKQHQ6	A2QZQZIX4LDSB5	E	6/05/2026	1,115.28		007617		
	I-1X3X6P3XN9GX	A2QZQZIX4LDSB5	E	6/05/2026	45.37		007617		
	I-1YYHHTVH3MGK	A2QZQZIX4LDSB5	E	6/05/2026	58.19		007617		1,725.41
3504		CLARKE ENVIRONMENTAL							
	I-001039441	D02227	E	6/05/2026	13,996.23		007618		13,996.23

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
6164		DEBRA WERTZ							
	I-202606023029	JUNE 2026 BUDGET DRAW	E	6/05/2026	43,657.62		007619		43,657.62
5065		JAMES F. POTTER, SHERIFF							
	I-202606023030	JUNE 2026 BUDGET DRAW	E	6/05/2026	1,626,489.49		007620		1,626,489.49
5860		M&D ENVIRONMENTALSERVICES, LLC							
	I-1119	LANDFILL	E	6/05/2026	17,996.53		007621		17,996.53
5382		PUBLIC RISK INS. AGENCY							
	I-25102676	602834	E	6/05/2026	179,579.75		007622		179,579.75
4924		ROGERS PETROLEUM							
	I-1237028	DCTRAN-CL	E	6/05/2026	1,235.51		007623		
	I-1237160	DCTRAN-CL	E	6/05/2026	931.21		007623		
	I-1237251	DCTRAN-CL	E	6/05/2026	2,806.67		007623		
	I-1238264	DCTRAN-CL	E	6/05/2026	334.71		007623		
	I-1238380	DCTRAN-CL	E	6/05/2026	698.68		007623		6,006.78
4926		ROGERS PETROLEUM							
	I-1235574	DCTURN-CL	E	6/05/2026	73.31		007624		73.31
4927		ROGERS PETROLEUM							
	I-1236279	DCFACIL-CL	E	6/05/2026	188.71		007625		
	I-1236563	DCFACIL-CL	E	6/05/2026	66.85		007625		
	I-1236599	DCFACIL-CL	E	6/05/2026	76.32		007625		
	I-1236634	DCFACIL-CL	E	6/05/2026	102.56		007625		434.44
4929		ROGERS PETROLEUM							
	I-1235481	DCDEVEL-CL	E	6/05/2026	75.42		007626		
	I-1236176	DCDEVEL-CL	E	6/05/2026	81.03		007626		
	I-1237023	DCDEVEL-CL	E	6/05/2026	80.43		007626		
	I-1237363	DCDEVEL-CL	E	6/05/2026	71.06		007626		
	I-1238376	DCDEVEL-CL	E	6/05/2026	72.16		007626		380.10
4931		ROGERS PETROLEUM							
	I-1237507	DCWAT-CAL	E	6/05/2026	1,652.24		007627		
	I-1237508	DCWAST-CL	E	6/05/2026	1,021.92		007627		2,674.16
4935		ROGERS PETROLEUM							
	I-1237248	DCANIM-CL	E	6/05/2026	72.62		007628		
	I-1237457	DCANIM-CL	E	6/05/2026	148.54		007628		
	I-1238259	DCANIM-CL	E	6/05/2026	64.19		007628		285.35

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0174		US FOODSERVICES INC							
	I-2349216	20622007	E	6/12/2026	1,226.56		007629		
	I-2405254	20622007	E	6/12/2026	72.66		007629		1,299.22
0356		UNITED PARCEL SERVICE							
	I-0000FE9095226	FE9095	E	6/12/2026	90.33		007630		
	I-0000FE9095385	FE9095	E	6/12/2026	19.67		007630		110.00
0378		WOMACK SANITATION, INC.							
	I-0000101089	1124	E	6/12/2026	185.00		007631		185.00
1182		OTHER SIDE SOD CO.. LLC							
	I-92453	R&B	E	6/12/2026	62.00		007632		
	I-92518	R&B	E	6/12/2026	124.00		007632		186.00
1774		EVERGLADES EQUIPMENT GROUP							
	I-P0884865	DESOT029	E	6/12/2026	128.26		007633		128.26
2210		XEROX CORPORATION							
	I-025696575	721674687	E	6/12/2026	200.18		007634		
	I-025696576	721674687	E	6/12/2026	38.76		007634		
	I-025696578	725727242	E	6/12/2026	204.56		007634		
	I-025799548	721674687	E	6/12/2026	30.92		007634		474.42
2282		XEROX CORPORATION							
	I-025696577	724958178	E	6/12/2026	43.88		007635		43.88
3898		BILL GUKEISEN, INC.							
	I-3568	UTILITIES	E	6/12/2026	975.00		007636		975.00
3931		VTECH							
	I-61714	CONTRACTED SERVICES	E	6/12/2026	1,125.00		007637		1,125.00
5319		AMAZON CAPITAL SERVICES INC.							
	I-16JGPYYQLF33	A2QZQZIX4LDSB5	E	6/12/2026	13.12		007638		
	I-1C34R66LKHD4	A2QZQZIX4LDSB5	E	6/12/2026	268.70		007638		
	I-1PCPTWX7YK6X	A2QZQZIX4LDSB5	E	6/12/2026	1,229.00		007638		
	I-1XJWWLXTDQCK	A2QZQZIX4LDSB5	E	6/12/2026	497.86		007638		2,008.68
5378		THE SOUTHERN GROUP OF FLORIDA,							
	I-FL102593	JUNE 2026	E	6/12/2026	3,000.00		007639		3,000.00
5657		TK ELEVATOR CORPORATION							
	I-30093693-114652	CUSTOMBER NUMBER 114652	E	6/12/2026	719.70		007640		
	I-30093696-300617068	CUST# 114652	E	6/12/2026	684.61		007640		1,404.31

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5692		MTM TRANSIT LLC							
	I-DESOTOMATCHMAY26	MAY 2026	E	6/12/2026	1,125.50		007641		1,125.50
5821		GREAT SOUTHERN EQUIPMENT, LLC							
	I-02046906	A10083	E	6/12/2026	717.02		007642		
	I-02046906A	A10083	E	6/12/2026	46.36		007642		763.38
5514		FL AUTO LLC							
	I-TL369458	3GNAXHEG0TL369458	E	6/12/2026	31,084.96		007643		31,084.96
5633		PREFERRED GOVERNMENTAL INS. TR							
	I-COM#679650042026	WCL1 0141014 24-05	E	6/12/2026	59,158.00		007644		59,158.00
4924		ROGERS PETROLEUM							
	I-1238541	DCTRAN-CL	E	6/12/2026	821.59		007645		
	I-1238662	DCTRAN-CL	E	6/12/2026	2,152.21		007645		
	I-1239323	DCTRAN-CL	E	6/12/2026	404.12		007645		
	I-1239453	DCTRAN-CL	E	6/12/2026	831.67		007645		4,209.59
4927		ROGERS PETROLEUM							
	I-1238539	DCFACIL-CL	E	6/12/2026	72.11		007646		
	I-1238876	DCFACIL-CL	E	6/12/2026	58.91		007646		
	I-1239318	DCFACIL-CL	E	6/12/2026	95.50		007646		
	I-1239449	DCFACIL-CL	E	6/12/2026	93.19		007646		319.71
4933		ROGERS PETROLEUM							
	I-1238538	DCENVIR-CL	E	6/12/2026	48.17		007647		
	I-1238658	DCENVIR-CL	E	6/12/2026	258.82		007647		306.99
4934		ROGERS PETROLEUM							
	I-1238536	DCCODE-CL	E	6/12/2026	91.28		007648		
	I-1238875	DCCODE-CL	E	6/12/2026	38.40		007648		129.68
4941		ROGERS PETROLEUM							
	I-1239317	DCENGIN-CL	E	6/12/2026	69.97		007649		69.97
4942		ROGERS PETROLEUM							
	I-1235482	DCFIRE-CL	E	6/12/2026	419.67		007650		
	I-1237159	DCFIRE-CL	E	6/12/2026	251.54		007650		
	I-1237364	DCFIRE-CL	E	6/12/2026	288.14		007650		
	I-1237458	DCFIRE-CL	E	6/12/2026	99.96		007650		
	I-1238263	DCFIRE-CL	E	6/12/2026	273.25		007650		
	I-1238378	DCPUBAD-CL	E	6/12/2026	136.81		007650		
	I-1238379	DCFIRE-CL	E	6/12/2026	27.80		007650		1,497.17

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5385		ROGERS PETROLEM							
	I-1237029	DCLIBR-CL	E	6/12/2026	63.10		007651		63.10
6360		STELLAR DEVELOPMENT, INC							
	I-2	26-03-01ITB	E	6/12/2026	277,656.88		007652		277,656.88
5905		VIKING DIVING SERVICES, INC							
	I-3	MT040	E	6/12/2026	166,460.65		007653		166,460.65
4236		THE WEILER ENGINEERING CORPOR							
	I-3842	23052.004	E	6/12/2026	21,514.50		007654		
	I-3845	DES008-0628350-25012091	E	6/12/2026	38,841.25		007654		
	I-3846	DES008-AAAA350--25009074	E	6/12/2026	6,395.00		007654		
	I-3852	DES008-0628350-25014179	E	6/12/2026	15,120.50		007654		
	I-3853	DES008-0628350-25014196	E	6/12/2026	58,050.00		007654		
	I-3855	DES008-0628350-25013459	E	6/12/2026	2,025.00		007654		
	I-3861	25013758	E	6/12/2026	8,630.00		007654		150,576.25
0018		PURVIS GRAY & COMPANY							
	I-71004	04510	E	6/12/2026	57,925.00		007656		57,925.00
5465		ADVANTAGE MEDICAL WASTE SOLUTI							
	I-M95295	ANIMAL CONTROL	R	5/28/2026	75.00		317492		75.00
0824		ANIMAL ARK OF ARCADIA							
	I-K26017297	CERTIFICATE	R	5/28/2026	12.00		317493		
	I-K26017310	CERTIFICATE	R	5/28/2026	12.00		317493		
	I-K26017345	CERTIFICATE	R	5/28/2026	37.00		317493		61.00
5654		AUTO ZONE STORES, INC							
	I-01088357448	11356068	R	5/28/2026	819.96		317494		819.96
2317		BOUND TREE MEDICAL. LLC							
	I-86161959	108367	R	5/28/2026	202.45		317495		
	I-86181164	108367	R	5/28/2026	2,532.51		317495		
	I-86198439	108367	R	5/28/2026	1,666.74		317495		
	I-86198440	108367	R	5/28/2026	11.38		317495		
	I-86198441	108367	R	5/28/2026	709.50		317495		
	I-86206862	108367	R	5/28/2026	168.24		317495		
	I-86215001	108367	R	5/28/2026	682.56		317495		5,973.38
0950		BUFFALO GRAFFIX INC							
	I-551122	7850	R	5/28/2026	401.04		317496		401.04

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1		CARYL SPRAGUE							
	I-38077A	38077	R	5/28/2026	125.00		317497		125.00
5257		CHAD JORGENSEN							
	I-202605273008	TRAVEL VOUCHER	R	5/28/2026	157.22		317498		157.22
3635		CINTAS CORPORATION NO.2							
	I-0F32738577	42567	R	5/28/2026	898.72		317499		
	I-4270254063	24030035	R	5/28/2026	35.00		317499		
	I-4270254240	24060156	R	5/28/2026	270.72		317499		
	I-4270464343	24049758	R	5/28/2026	61.54		317499		
	I-5337641506	24049758	R	5/28/2026	31.09		317499		1,297.07
6113		CINTAS FIRE PROTECTION							
	I-0F32738578	12073268	R	5/28/2026	2,212.26		317500		
	I-0F32739013	42567	R	5/28/2026	497.00		317500		2,709.26
0084		CITY OF ARCADIA,							
	I-202605283014	0000965153-002875414	R	5/28/2026	212.25		317501		
	I-202605283015	0000965151-002981309	R	5/28/2026	852.04		317501		
	I-202605283016	0000965151-002981319	R	5/28/2026	70.42		317501		
	I-202605283017	0000965151-002875394	R	5/28/2026	113.80		317501		
	I-202605283019	0000965326-002877144	R	5/28/2026	773.14		317501		
	I-202605283020	0000965326-002877144	R	5/28/2026	1,281.59		317501		
	I-202605283021	0000965152-002875404	R	5/28/2026	73.10		317501		
	I-202605283022	0000965150-002875384	R	5/28/2026	193.81		317501		3,570.15
4612		COMCAST COMMUNICATIONS							
	I-202605263003	8535 10 063 0102411	R	5/28/2026	164.95		317502		164.95
3503		COMTEL TECHNOLOGY GROUP, INC							
	I-37634	300799	R	5/28/2026	517.50		317503		
	I-37869	300799	R	5/28/2026	369.50		317503		
	I-37912	300799	R	5/28/2026	360.00		317503		
	I-38101	300799	R	5/28/2026	863.75		317503		
	I-38136	300799	R	5/28/2026	207.50		317503		
	I-38137	300799	R	5/28/2026	175.00		317503		
	I-38138	300799	R	5/28/2026	365.00		317503		
	I-38141	300799	R	5/28/2026	762.50		317503		
	I-38218	300799	R	5/28/2026	1,226.25		317503		
	I-38219	300799	R	5/28/2026	770.00		317503		5,617.00
4745		COPY LIFE INC.							
	I-AR121775	DC03	R	5/28/2026	78.00		317504		78.00

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5884		COREY KALMES							
	I-202605273007	TRAVEL VOUCHER	R	5/28/2026	44.00		317505		44.00
2724		CULLIGAN WATER							
	I-1393494	1173883	R	5/28/2026	50.25		317506		50.25
1160		DESOTO VETERINARY SERVICE							
	I-207137	ANIMAL CONTROL	R	5/28/2026	168.00		317507		168.00
6329		DENNIS O'HARA							
	I-202605273009	TRAVEL VOUCHER	R	5/28/2026	313.30		317508		313.30
1416		DESOTO CO PUBLIC HEALTH							
	I-52026-2020	3RD QTR PYMT	V	5/28/2026	15,000.00		317509		15,000.00
1416		DESOTO CO PUBLIC HEALTH							
	M-CHECK	DESOTO CO PUBLIC HEALTH VOIDED	V	5/28/2026			317509		15,000.00CR
1		DIRECT AUTO INSURANCE							
	I-260322096002	41335	R	5/28/2026	123.18		317510		123.18
6203		ENGINEERED COATINGS SOLUTIONS,							
	I-494	UTILITIES	R	5/28/2026	44,758.10		317511		44,758.10
6341		EUROFINS DRINKING WATER & WAST							
	I-90429	DESOTO WWTP	R	5/28/2026	273.00		317512		
	I-90575	DESOTO WWTP	R	5/28/2026	83.00		317512		
	I-90645	DESOTO WWTP	R	5/28/2026	83.00		317512		439.00
5431		EVOQUA WATER TECHNOLOGIES LLC							
	I-907549964	1069199	R	5/28/2026	2,064.00		317513		2,064.00
4422		FORTILINE, INC.							
	I-7361422	212541	R	5/28/2026	1,757.98		317514		1,757.98
0314		FLORIDA POWER & LIGHT							
	I-202605273005	FLORIDA POWER & LIGHT	R	5/28/2026	53,767.83		317515		53,767.83
4900		HAWKINS, INC							
	I-7419853	292984	R	5/28/2026	1,921.50		317516		
	I-7419855	292984	R	5/28/2026	3,066.25		317516		4,987.75
3000		HILLS PET NUTRITION ,INC							
	I-257037996	726022	R	5/28/2026	172.45		317517		
	I-257037999	726022	R	5/28/2026	121.67		317517		294.12

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1		HUMANA							
	I-820233270021169	33656	R	5/28/2026	100.55		317518		100.55
1		HUMANA							
	I-820240652181498	33802	R	5/28/2026	102.26		317519		102.26
1		HUMANA							
	I-820260020937839	H71617574	R	5/28/2026	357.32		317520		357.32
4126		IMAGE TREND, INC.							
	I-PSINV124486	0442	R	5/28/2026	652.39		317521		
	I-PSINV124624	0442	R	5/28/2026	8,154.83		317521		8,807.22
1		JACQUELINEE KERKHOF							
	I-40412	40412	R	5/28/2026	69.11		317522		69.11
1		JULIA RIGHTS							
	I-40983	40983	R	5/28/2026	183.12		317523		183.12
6388		KYLE DYNIA							
	I-202605273010	TUITION REIMBURSEMENT	R	5/28/2026	811.35		317524		811.35
4427		LIBBY BROWN							
	I-62026-REIMB	INSURANCE REIMBURSEMENT	R	5/28/2026	25.10		317525		25.10
1		LISA ALEJO							
	I-202605263002	ALEJO DEPOSIT	R	5/28/2026	500.00		317526		500.00
2821		MADER ELECTRIC MOTORS, INC.							
	I-4478	UTILTIES	R	5/28/2026	56,286.00		317527		56,286.00
5432		MARLIN BUSINESS BANK							
	I-42039973-1800045	ACCT# 1800045	R	5/28/2026	743.37		317528		743.37
6195		MES SERVICE COMPANY LLC							
	I-IN2394722	C47712	R	5/28/2026	5,530.12		317529		
	I-IN2423726	C44712	R	5/28/2026	556.51		317529		
	I-IN2483429	C47712	R	5/28/2026	53.45		317529		
	I-IN2502252	C47712	R	5/28/2026	675.00		317529		6,815.08
1		MITCH LAMPKINS							
	I-41161	41161	R	5/28/2026	24.54		317530		24.54

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5779		MWI ANIMAL HEALTH, CO							
	I-67596169	290807	R	5/28/2026	20.90		317531		
	I-67599711	290807	R	5/28/2026	52.84		317531		
	I-67614891	290807	R	5/28/2026	1,440.66		317531		1,514.40
4898		NADIA DAUGHTREY, CLERK OF COUR							
	I-202605283013	RECORDING FEES	R	5/28/2026	10.00		317532		10.00
5739		NAPA AUTO PARTS							
	I-160736	831	R	5/28/2026	44.75		317533		44.75
5006		O'REILLY AUTO PARTS							
	C-5069221258	2907108	R	5/28/2026	22.00CR		317534		
	I-5069221158	2907108	R	5/28/2026	245.07		317534		
	I-5069221165	2586233	R	5/28/2026	174.19		317534		397.26
1		REBEKAH LOVINS							
	I-41080	41080	R	5/28/2026	162.20		317535		162.20
1		RECOVERY SOLUTIONS							
	I-41239	41239	R	5/28/2026	812.50		317536		812.50
1		RECOVERY SOLUTIONS							
	I-DDESO65066	39439	R	5/28/2026	812.50		317537		812.50
3389		RING POWER CORPORATION							
	I-15BC0009966	011803	R	5/28/2026	13.48		317538		13.48
1		SANDRA ADANG							
	I-33063	33063	R	5/28/2026	111.82		317539		111.82
1		SANDRA MCLAUCHLAN							
	I-33593	33593	R	5/28/2026	104.57		317540		104.57
1		SANDRA MICKEY							
	I-41165	41165	R	5/28/2026	5.00		317541		5.00
4775		SANTANDER LEASING, LLC							
	I-21159783	002-0027669-000	R	5/28/2026	9,568.92		317542		9,568.92
6119		SARASOTA CO. BOARD OF COUNTY C							
	I-2504B	2ND QTR 2025	R	5/28/2026	219.47		317543		
	I-2601B	1ST QTR 2026	R	5/28/2026	125.02		317543		344.49

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
2855		SCS ENGINEERS							
	I-0576319	landfill	R	5/28/2026	10,892.18		317544		10,892.18
0587		SOUTH FLORIDA STATE COLLEGE							
	I-202605273012	PSD	R	5/28/2026	1,925.00		317545		1,925.00
0259		SMITH'S RANCH & GARDEN							
	I-139096	5142224	R	5/28/2026	7.36		317546		
	I-139128	5142224	R	5/28/2026	20.98		317546		28.34
2940		SOUTHERN OXYGEN & WELDING SUPP							
	I-0000004740	DC4842	R	5/28/2026	124.44		317547		
	I-0000004911	DC4842	R	5/28/2026	81.90		317547		206.34
1464		SUN STATE INT'L TRUCKS,LLC							
	I-X40018764301	10600	R	5/28/2026	291.40		317548		291.40
4805		SUNCOAST PRINT & PROMOTIONS, I							
	I-424401	0005	R	5/28/2026	213.13		317549		213.13
0310		TEN-8 FIRE EQUIPMENT INC							
	I-1310104201	C00269	R	5/28/2026	1,376.09		317550		1,376.09
1		THOMAS NORRIS							
	I-39773	39773	R	5/28/2026	25.00		317551		25.00
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5037803382	450-0112216-010	R	5/28/2026	174.24		317552		174.24
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5037813174	450-0112216-010	R	5/28/2026	174.24		317553		174.24
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038069545	450-0112216-003	R	5/28/2026	884.62		317554		884.62
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038163886	450-0112216-010	R	5/28/2026	236.69		317555		236.69
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038428448	450-0112216-003	R	5/28/2026	199.01		317556		199.01
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038502114	450-0112216-010	R	5/28/2026	364.77		317557		364.77

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038766044	450-0172008-000	R	5/28/2026	164.10		317558		164.10
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-50387833-0112216	450-0112216-002	R	5/28/2026	144.41		317559		144.41
1		UNITED HEALTHCARE							
	I-KLC9789968200	41307	R	5/28/2026	422.37		317560		422.37
5025		VISION ACE HARDWARE, LLC							
	I-407749	920174	R	5/28/2026	24.17		317561		
	I-407757	920174	R	5/28/2026	75.96		317561		100.13
5026		VISION ACE HARDWARE, LLC							
	I-407606	920175	R	5/28/2026	31.42		317562		
	I-407654	920175	R	5/28/2026	81.37		317562		
	I-407656	920175	R	5/28/2026	19.99		317562		
	I-407847	920175	R	5/28/2026	31.98		317562		164.76
5028		VISION ACE HARDWARE, LLC							
	I-406084	920171	R	5/28/2026	17.99		317563		
	I-407523	920171	R	5/28/2026	56.97		317563		74.96
5162		WATER BOY, INC							
	I-25137373	037855	R	5/28/2026	90.35		317564		90.35
4349		YARBROUGH TIRE SERVICE, INC							
	I-1111305	100539	R	5/28/2026	749.36		317565		749.36
6020		ZAMORAS LAWN & LANDSCAPE LLC							
	I-CI3838-454	MOWING ADMIN BUILDING, ETC	R	5/28/2026	2,762.50		317566		
	I-CI3840-453	MOWING COURTHOUSE	R	5/28/2026	543.33		317566		3,305.83
1416		DESOTO CO PUBLIC HEALTH							
	I-052026-2020	3RD QTR PYMT	R	5/28/2026	3,750.00		317567		3,750.00
3503		COMTEL TECHNOLOGY GROUP, INC							
	I-38393	300799	R	5/28/2026	6,368.98		317568		6,368.98
5465		ADVANTAGE MEDICAL WASTE SOLUTI							
	I-M96619	ANIMAL CONTROL	R	6/04/2026	75.00		317570		75.00
3961		AIR MECHANICAL & SERVICE CORP							
	I-151411	DESOTO10	R	6/04/2026	843.41		317571		
	I-151412	DESOTO10	R	6/04/2026	588.74		317571		1,432.15

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5409		ALISON SHUMAN							
	I-202606033036	TRAVEL VOUCHER	R	6/04/2026	77.98		317572		77.98
5654		AUTO ZONE STORES, INC							
	I-01088354655	11356068	R	6/04/2026	39.76		317573		39.76
0233		BARTOW FORD							
	I-197549	375371	R	6/04/2026	81.00		317574		81.00
4752		BEST LINE OIL COMPANY							
	I-6119720	1894	R	6/04/2026	1,942.90		317575		1,942.90
2317		BOUND TREE MEDICAL. LLC							
	I-86223952	108367	R	6/04/2026	1,689.99		317576		
	I-86225659	108367	R	6/04/2026	932.17		317576		2,622.16
5482		BRIGGS EQUIPMENT, INC							
	I-INV3693600	C2133322	R	6/04/2026	295.10		317577		295.10
0974		CARDINAL HEALTH 110, INC							
	I-7474802301	2052028004	R	6/04/2026	1,064.91		317578		
	I-7474802303	2052028004	R	6/04/2026	8.58		317578		1,073.49
6391		CENTRAL FLORIDA BEHAVIORAL HEA							
	I-202606023035	OPIOD FUNDING	R	6/04/2026	90,905.00		317579		90,905.00
3635		CINTAS CORPORATION NO.2							
	I-4265145184	24040476	R	6/04/2026	58.86		317580		
	I-4265882861	24040476	R	6/04/2026	58.86		317580		
	I-4266622620	24040476	R	6/04/2026	58.86		317580		
	I-4267371672	24040476	R	6/04/2026	58.86		317580		
	I-4268126011	24040476	R	6/04/2026	58.86		317580		
	I-4268881519	24040476	R	6/04/2026	58.86		317580		
	I-4269605945	24040476	R	6/04/2026	58.86		317580		
	I-4270464190	24040476	R	6/04/2026	58.86		317580		
	I-4270969296	24030035	R	6/04/2026	35.00		317580		
	I-4270969442	24060156	R	6/04/2026	275.20		317580		
	I-4271131689	24049758	R	6/04/2026	63.45		317580		
	I-4271131762	24040476	R	6/04/2026	60.58		317580		
	I-8408369380	24030035	R	6/04/2026	7.53		317580		912.64
0084		CITY OF ARCADIA,							
	I-202606023032	0300001772-002890684	R	6/04/2026	880.00		317582		880.00

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3503		COMTEL TECHNOLOGY GROUP, INC							
	I-38370	300799	R	6/04/2026	547.40		317583		547.40
4745		COPY LIFE INC.							
	I-AR120289	DC06	R	6/04/2026	133.00		317584		
	I-AR122437	CF1045	R	6/04/2026	65.97		317584		
	I-AR122775	CF0375	R	6/04/2026	167.01		317584		
	I-AR122778	DC06	R	6/04/2026	133.00		317584		498.98
2724		CULLIGAN WATER							
	I-1391213	1176489	R	6/04/2026	67.25		317585		
	I-1391214	1176060	R	6/04/2026	7.75		317585		
	I-1400768	1020379	R	6/04/2026	46.50		317585		
	I-1404006	1013721	R	6/04/2026	24.00		317585		
	I-1404573	1173883	R	6/04/2026	20.37		317585		
	I-1404794	1176060	R	6/04/2026	36.99		317585		202.86
1		CW BLOSSER							
	I-202606033037	GLOSSER DEPOSIT	R	6/04/2026	200.00		317586		200.00
4919		CYPRESS SUPPLY, INC.							
	I-136178	10007	R	6/04/2026	87.10		317587		87.10
4850		DESOTO AGRICULTURE &							
	C-163378	2800	R	6/04/2026	0.55CR		317588		
	I-161276	2800	R	6/04/2026	7.87		317588		
	I-163223	2813	R	6/04/2026	11.87		317588		19.19
1416		DESOTO CO PUBLIC HEALTH							
	I-202605293024	STEVEN KING	R	6/04/2026	105.00		317589		105.00
3558		EMERGENCY MEDICAL SERVICES							
	I-202606033041	ALS RENEWAL	R	6/04/2026	1,675.00		317590		1,675.00
6341		EUROFINS DRINKING WATER & WAST							
	I-89120	DESOTO CORRECTIONAL WTP	R	6/04/2026	24.00		317591		
	I-89130	DESOTO CORRETIONAL WTP	R	6/04/2026	12.00		317591		
	I-90439	DESOTO CORRECTIONAL WTP	R	6/04/2026	84.00		317591		120.00
5431		EVOQUA WATER TECHNOLOGIES LLC							
	I-907592242	1069199	R	6/04/2026	2,064.00		317592		2,064.00
0306		FENDER AUTO PARTS INC							
	I-086774	168	R	6/04/2026	11.12		317593		
	I-086805	166	R	6/04/2026	253.95		317593		
	I-087143	168	R	6/04/2026	27.47		317593		
	I-087286	168	R	6/04/2026	163.46		317593		456.00

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0605		FENDERS TIRE & BATTERY, INC.							
	I-73021	580	R	6/04/2026	20.95		317594		20.95
6123		FERGUSON ENTERPRISES, LLC							
	I-1731470	32999	R	6/04/2026	345.40		317595		345.40
1391		GRAINGER INC							
	I-9923279872	851295683	R	6/04/2026	126.73		317596		126.73
2108		HARDEE ANIMAL CLINIC							
	I-376934	6205	R	6/04/2026	37.00		317597		37.00
4900		HAWKINS, INC							
	I-7443908	292984	R	6/04/2026	3,164.80		317598		
	I-7443911	292984	R	6/04/2026	2,092.20		317598		5,257.00
6089		HD SUPPLY PSD							
	I-9249070922	18908916	R	6/04/2026	245.07		317599		245.07
1512		HILL MANUFACTURING CO INC							
	I-222489	2128917	R	6/04/2026	361.00		317600		361.00
3000		HILLS PET NUTRITION ,INC							
	I-257331738	726022	R	6/04/2026	225.22		317601		225.22
6074		KINGS III EMERGENCY COMMUNICTI							
	I-3436357	91686	R	6/04/2026	264.45		317602		264.45
0423		KNIGHT SUPPLY OF							
	I-101981	FACILITIES	R	6/04/2026	360.25		317603		
	I-102033	UTILITIES	R	6/04/2026	228.16		317603		
	I-102059	UTILITIES	R	6/04/2026	40.45		317603		628.86
4864		LEAF							
	I-20342758	100-4333359-004	R	6/04/2026	79.94		317604		79.94
4864		LEAF							
	I-20348140	047-6578391-001	R	6/04/2026	53.74		317605		53.74
5361		LOWES HOME CENTER, INC							
	I-983484QNBVNB	9800 293174 3	R	6/04/2026	153.81		317606		
	I-983641QNBVNG	9800 293174 3	R	6/04/2026	1,116.90		317606		
	I-983917QNBVNJ	9800 293174 3	R	6/04/2026	84.99		317606		
	I-983944QNBVNK	9800 293174 3	R	6/04/2026	84.99		317606		1,440.69

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5739		NAPA AUTO PARTS							
	I-161106	831	R	6/04/2026	904.28		317607		904.28
5006		O'REILLY AUTO PARTS							
	I-5069221396	2192285	R	6/04/2026	5.29		317608		
	I-5069221438	2192285	R	6/04/2026	74.69		317608		
	I-5069222316	2192285	R	6/04/2026	79.23		317608		
	I-5069222329	2192285	R	6/04/2026	31.00		317608		190.21
5766		ODP BUSINESS SOLUTIONS, LLC							
	I-468547814001	27272349	R	6/04/2026	45.58		317609		
	I-470963680001	27272349	R	6/04/2026	53.64		317609		99.22
4922		PETER DANAO- PETTY CASH							
	I-202605293023	MAY PETTY CASH	R	6/04/2026	120.87		317610		120.87
4922		PETER DANAO- PETTY CASH							
	I-202606023033	REIMBURSEMENT	R	6/04/2026	40.00		317611		40.00
3789		RYAN'S CLEANING SERVICE.INC							
	I-164	MAY 2026	R	6/04/2026	800.00		317612		800.00
2950		SAFEGUARD SECURITY,INC							
	I-080153	2165	R	6/04/2026	1,620.00		317613		1,620.00
1803		SAFETY PRODUCTS INC							
	I-2026146524	DES36	R	6/04/2026	142.20		317614		
	I-2026146524A	DES36	R	6/04/2026	25.44		317614		167.64
2809		SHERWIN-WILLIAMS CO.							
	I-03218157950526	4202-4789-2	R	6/04/2026	95.90		317615		
	I-51142157760526	4202-4789-2	R	6/04/2026	128.78		317615		224.68
0259		SMITH'S RANCH & GARDEN							
	I-139309	5142224	R	6/04/2026	1.98		317616		
	I-140510	5142224	R	6/04/2026	53.97		317616		
	I-140597	5142224	R	6/04/2026	89.99		317616		
	I-142549	5142224	R	6/04/2026	122.99		317616		
	I-142602	5142224	R	6/04/2026	18.75		317616		
	I-142656	5142224	R	6/04/2026	86.97		317616		374.65
2940		SOUTHERN OXYGEN & WELDING SUPP							
	I-0000012150	DC4842	R	6/04/2026	963.47		317617		
	I-0000100602	DC4842	R	6/04/2026	2.27		317617		965.74

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5780		SPARKLY SUNSHINE CLEANING SERV							
	I-00049	MAY 2026 CLEANING SERVICES	R	6/04/2026	200.00		317618		200.00
4805		SUNCOAST PRINT & PROMOTIONS, I							
	I-424527	0001	R	6/04/2026	150.00		317619		150.00
6090		SUPER T LLC							
	I-3276	PSD	R	6/04/2026	98.80		317620		98.80
6068		T-MOBILE USA, INC							
	I-202606023028	998198432	R	6/04/2026	77.25		317621		77.25
0310		TEN-8 FIRE EQUIPMENT INC							
	I-1310103150	C00269	R	6/04/2026	352.37		317622		
	I-1310105943	C00269	R	6/04/2026	942.50		317622		1,294.87
4777		THE LAKE DOCTORS, INC							
	I-378398B	721714	R	6/04/2026	234.00		317623		234.00
0697		THE SUN							
	I-3980660	101305	R	6/04/2026	38.61		317624		38.61
0697		THE SUN							
	I-3982633	101305	R	6/04/2026	78.65		317625		78.65
0697		THE SUN							
	I-3983239	101305	R	6/04/2026	31.46		317626		31.46
0697		THE SUN							
	I-3983240	101305	R	6/04/2026	40.04		317627		40.04
0697		THE SUN							
	I-3985113	101305	R	6/04/2026	32.89		317628		32.89
0697		THE SUN							
	I-3986018	101305	R	6/04/2026	37.18		317629		37.18
1		THELMA GUICE							
	I-202606033038	GUICE DEPOSIT	R	6/04/2026	200.00		317630		200.00
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038428449	450-0112216-008	R	6/04/2026	158.48		317631		158.48

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038586677	450-0112216-006	R	6/04/2026	242.20		317632		242.20
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038783356	450-0112216-003	R	6/04/2026	362.44		317633		362.44
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038792083	450-0112216-008	R	6/04/2026	158.48		317634		158.48
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038792083A	450-0112216-008	R	6/04/2026	91.85		317635		91.85
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038801243	450-0112216-009	R	6/04/2026	137.59		317636		137.59
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038832476	450-0112216-001	R	6/04/2026	242.71		317637		242.71
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038877002	450-0112216-010	R	6/04/2026	324.43		317638		324.43
5879		USA BLUEBOOK							
	I-INV01060173	959717	R	6/04/2026	509.57		317639		509.57
5025		VISION ACE HARDWARE, LLC							
	I-407911	920174	R	6/04/2026	35.98		317640		
	I-407930	920174	R	6/04/2026	15.96		317640		
	I-407954	920174	R	6/04/2026	25.98		317640		
	I-408045	920174	R	6/04/2026	11.99		317640		89.91
5027		VISION ACE HARDWARE, LLC							
	I-407672	920161	R	6/04/2026	14.99		317641		
	I-407678	920161	R	6/04/2026	50.95		317641		
	I-407705	920161	R	6/04/2026	13.98		317641		
	I-407711	920161	R	6/04/2026	5.76		317641		
	I-407734	920161	R	6/04/2026	24.17		317641		
	I-407758	920161	R	6/04/2026	5.56		317641		
	I-407775	920161	R	6/04/2026	70.13		317641		
	I-407872	920161	R	6/04/2026	20.17		317641		
	I-407880	920161	R	6/04/2026	63.98		317641		
	I-407892	920161	R	6/04/2026	44.99		317641		
	I-407902	920161	R	6/04/2026	36.99		317641		
	I-407903	920161	R	6/04/2026	22.98		317641		
	I-407909	920161	R	6/04/2026	114.94		317641		
	I-408030	920161	R	6/04/2026	2.38		317641		
	I-408050	920161	R	6/04/2026	29.98		317641		
	I-408052	920161	R	6/04/2026	23.94		317641		545.89

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5030		VISION ACE HARDWARE, LLC.							
	I-407863	920165	R	6/04/2026	26.99		317643		
	I-407900	920165	R	6/04/2026	19.99		317643		
	I-407939	920165	R	6/04/2026	63.33		317643		
	I-408069	920165	R	6/04/2026	26.73		317643		137.04
5162		WATER BOY, INC							
	I-00618026	009447	R	6/04/2026	4.85		317644		4.85
5084		WIDEIKIS, BENEDICT & BERNTSSON							
	I-39042	15.0000	R	6/04/2026	525.00		317645		525.00
6020		ZAMORAS LAWN & LANDSCAPE LLC							
	I-CI3883	452	R	6/04/2026	1,470.00		317646		
	I-CI3894	28	R	6/04/2026	140.00		317646		
	I-CI3899	30	R	6/04/2026	300.00		317646		1,910.00
5898		ZORO TOOLS, INC							
	I-INV19153630	CUST15836577	R	6/04/2026	318.81		317647		318.81
5988		A & D RECYCLING LLC							
	I-18257	10387	R	6/11/2026	125.00		317648		125.00
5811		AC DISASTER CONSULTING, LLC							
	I-02459	MAY 2026	R	6/11/2026	1,006.25		317649		1,006.25
1		AISHA ELADEB							
	I-202606103058	TC ELADEB DEPOSIT	R	6/11/2026	200.00		317650		200.00
5016		AMERICAN WATER CHEMICALS INC.							
	I-22035137	C000895	R	6/11/2026	4,956.00		317651		4,956.00
5310		APEX OFFICE PRODUCTS & FURNITU							
	I-28688390	K7614	R	6/11/2026	195.26		317652		
	I-28688391	K7614	R	6/11/2026	12.94		317652		208.20
6219		AQUATIC WEED CONTROL INC.							
	I-1140985	25-0900ITB	R	6/11/2026	26,795.34		317653		
	I-1140986	25-09-00ITB	R	6/11/2026	883.00		317653		27,678.34
5654		AUTO ZONE STORES, INC							
	I-01088361538	11356068	R	6/11/2026	6.64		317654		
	I-01088365764	11356068	R	6/11/2026	59.37		317654		
	I-01088366229	11356068	R	6/11/2026	16.11		317654		82.12

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
6328		BADGER METER, INC							
	I-80238625	33145	R	6/11/2026	219.78		317655		219.78
6394		CBT NUGGETS, LLC							
	I-10407823	6/20/26-6/19/2027	R	6/11/2026	2,396.00		317656		2,396.00
4827		CENTRAL POLY-BAG CORP							
	I-304208	DES0CO	R	6/11/2026	2,485.45		317657		2,485.45
3848		CENTURYLINK							
	I-202606113073	446067989	R	6/11/2026	145.97		317658		145.97
3635		CINTAS CORPORATION NO.2							
	I-4271734462	24030035	R	6/11/2026	35.00		317659		
	I-4271734734	24060156	R	6/11/2026	277.49		317659		
	I-4271888908	24049758	R	6/11/2026	63.45		317659		375.94
6113		CINTAS FIRE PROTECTION							
	I-0F32738437	42567	R	6/11/2026	320.00		317660		
	I-0F32738976	42567	R	6/11/2026	244.50		317660		
	I-0F32738978	42567	R	6/11/2026	240.32		317660		804.82
0084		CITY OF ARCADIA,							
	I-202606083045	0000968225-002906134	R	6/11/2026	601.41		317661		
	I-202606083046	0000967581-002899694	R	6/11/2026	108.36		317661		
	I-202606103050	0000967583-002899714	R	6/11/2026	114.64		317661		
	I-202606103051	0000967584-002899724	R	6/11/2026	1,470.35		317661		
	I-202606103052	0000967579-002899674	R	6/11/2026	728.97		317661		
	I-202606103053	0000967577-002899654	R	6/11/2026	2,199.58		317661		
	I-202606103054	0000967580-002899684	R	6/11/2026	2,259.70		317661		
	I-202606103055	0000967576-002899644	R	6/11/2026	216.44		317661		7,699.45
3976		COMCAST							
	I-27444135-939776438	JUNE 26 PAYMENT	R	6/11/2026	1,681.87		317662		1,681.87
4745		COPY LIFE INC.							
	I-AR122656-DCO4	MAY26	R	6/11/2026	194.57		317663		194.57
2724		CULLIGAN WATER							
	I-1400769	1176489	R	6/11/2026	58.75		317664		58.75
6213		DAIKIN APPLIED							
	I-3583795	1198319	R	6/11/2026	88,270.00		317665		
	I-3596681	1198319	R	6/11/2026	508.00		317665		88,778.00

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1160		DESOTO VETERINARY SERVICE							
	I-A019227	CERTIFICATION	R	6/11/2026	12.00		317666		12.00
4850		DESOTO AGRICULTURE &							
	I-161369	2813	R	6/11/2026	135.20		317667		
	I-163753	2825	R	6/11/2026	28.96		317667		
	I-163958	2825	R	6/11/2026	29.98		317667		194.14
0291		ELECTRONIC MAINTENANCE & COMMU							
	I-INV109812	LANDFILL	R	6/11/2026	29,089.58		317668		29,089.58
6341		EUROFINS DRINKING WATER & WAST							
	I-90896	DESOTO CORRECTIONAL WTP	R	6/11/2026	84.00		317669		
	I-90897	DESOTO CO PUBLIC WATER SY	R	6/11/2026	60.00		317669		
	I-90898	DESOTO-LAKE SUZY WTP	R	6/11/2026	48.00		317669		192.00
0306		FENDER AUTO PARTS INC							
	I-087469	168	R	6/11/2026	103.32		317670		
	I-087890	166	R	6/11/2026	57.58		317670		160.90
6092		FETTERS KEEP CREATING							
	I-0619A	PSD	R	6/11/2026	168.60		317671		168.60
1		IRVIN GANDARILLA							
	I-202606103057	TC GANDARILLA	R	6/11/2026	200.00		317672		200.00
0423		KNIGHT SUPPLY OF							
	I-102094	FACILITIES	R	6/11/2026	23.37		317673		23.37
4864		LEAF							
	I-20362685-3458108	100-3458108-007	R	6/11/2026	233.41		317674		233.41
4864		LEAF							
	I-20364013-13545158	100-4333359-006	R	6/11/2026	189.76		317675		189.76
6110		LEVEL 3 COMMUNICATIONS, LLC							
	I-788235793	5-C1KDK1RG	R	6/11/2026	2,757.26		317676		
	I-788235793A	5-C1KDK1RG	R	6/11/2026	750.99		317676		
	I-788235793B	5-C1KDK1RG	R	6/11/2026	649.11		317676		4,157.36
3904		LIBERTY TIRE RECYCLING, LLC							
	I-3246413	33330	R	6/11/2026	4,840.00		317677		4,840.00

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
2821		MADER ELECTRIC MOTORS, INC.							
	I-4619	TURNER CENTER	R	6/11/2026	1,800.00		317678		1,800.00
6393		MCS OF TAMPA, INC							
	I-60637	1800	R	6/11/2026	2,678.96		317679		2,678.96
5006		O'REILLY AUTO PARTS							
	I-5069222554	2907108	R	6/11/2026	15.98		317680		
	I-5069223509	2192285	R	6/11/2026	5.29		317680		
	I-5069223516	2192285	R	6/11/2026	19.61		317680		40.88
5766		ODP BUSINESS SOLUTIONS, LLC							
	I-467766968001	27272349	R	6/11/2026	1,611.20		317681		1,611.20
4026		POLLARDWATER.COM							
	I-WW084174	10983	R	6/11/2026	201.00		317682		201.00
5458		QUADIENT FINANCE USA, INC							
	I-202606083044	7900 0440 8121 5315	R	6/11/2026	2,091.81		317683		2,091.81
1730		R M L SERVICES							
	I-17747	LANDFILL	R	6/11/2026	4,447.50		317684		4,447.50
4771		RICOH USA, INC.							
	I-5073296774	3769473	R	6/11/2026	154.37		317685		154.37
0259		SMITH'S RANCH & GARDEN							
	I-140866	5142224	R	6/11/2026	39.98		317686		
	I-141480	5142224	R	6/11/2026	3.99		317686		43.97
6381		SOLA							
	I-2123783	LANDFILL	R	6/11/2026	505.59		317687		505.59
3800		STATE CHEMICAL							
	I-904187762	738188	R	6/11/2026	454.61		317688		454.61
3998		SWANK MOVIE							
	I-INV10109918	CUS0130124	R	6/11/2026	596.00		317689		596.00
4098		THE AVANTI COMPANY, INC.							
	I-139517	UTILITIES	R	6/11/2026	570.00		317690		
	I-139518	UTILITIES	R	6/11/2026	570.00		317690		
	I-139519	UTILITIES	R	6/11/2026	855.00		317690		1,995.00

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0697		THE SUN							
	I-3982138	400371	R	6/11/2026	85.80		317691		85.80
0697		THE SUN							
	I-3991189	413794	R	6/11/2026	200.20		317692		200.20
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038265647	450-0112216-005	R	6/11/2026	150.48		317693		150.48
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038265647A	450-0112216-005	R	6/11/2026	85.51		317694		85.51
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038265648	450-0112216-004	R	6/11/2026	132.22		317695		132.22
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038265648A	450-0112216-004	R	6/11/2026	25.34		317696		25.34
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038636557	450-0112216-005	R	6/11/2026	150.48		317697		150.48
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038636557A	450-0112216-005	R	6/11/2026	55.79		317698		55.79
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038636558	450-0112216-004	R	6/11/2026	132.22		317699		132.22
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038636558A	450-0112216-004	R	6/11/2026	24.76		317700		24.76
5025		VISION ACE HARDWARE, LLC							
	I-408233	920174	R	6/11/2026	46.99		317701		46.99
5027		VISION ACE HARDWARE, LLC							
	I-408102	920161	R	6/11/2026	27.99		317702		
	I-408234	920161	R	6/11/2026	30.98		317702		
	I-408248	920161	R	6/11/2026	12.99		317702		
	I-408266	920161	R	6/11/2026	14.95		317702		
	I-408297	920161	R	6/11/2026	6.49		317702		93.40
5028		VISION ACE HARDWARE, LLC							
	I-408067	920171	R	6/11/2026	9.27		317703		9.27

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5030		VISION ACE HARDWARE, LLC.							
	I-408082	920165	R	6/11/2026	687.56		317704		
	I-408110	920165	R	6/11/2026	22.99		317704		
	I-408114	920165	R	6/11/2026	343.78		317704		
	I-408142	920165	R	6/11/2026	80.42		317704		
	I-408243	920165	R	6/11/2026	17.99		317704		1,152.74
6225		ELICIA TAYLOR							
	I-202606113074	TRAVEL VOUCHER	R	6/11/2026	252.33		317716		252.33
5766		ODP BUSINESS SOLUTIONS, LLC							
	I-467766968001A	ODP BUSINESS SOLUTIONS, LLC	R	6/11/2026	50.00		317717		50.00
2832		ARCADIA MAIN STREET PROGRAM							
	I-203	TURNER CENTER	R	6/18/2026	3,000.00		317718		3,000.00
2317		BOUND TREE MEDICAL. LLC							
	I-86229343	108367	R	6/18/2026	2,108.71		317719		2,108.71
0974		CARDINAL HEALTH 110, INC							
	I-7471674500	2052028004	R	6/18/2026	136.32		317720		
	I-7472572576	2052028004	R	6/18/2026	1,114.16		317720		1,250.48
5655		CHARLOTTE COUNTY BOARD OF COUN							
	I-FY2526008MAY2026	LANDFILL	R	6/18/2026	2,454.30		317721		2,454.30
3635		CINTAS CORPORATION NO.2							
	I-4272483942	24030035	R	6/18/2026	35.00		317722		
	I-4272484119	24060156	R	6/18/2026	294.86		317722		
	I-4272634710	24049758	R	6/18/2026	54.82		317722		384.68
6113		CINTAS FIRE PROTECTION							
	I-0F32738559	42567	R	6/18/2026	365.65		317723		365.65
0084		CITY OF ARCADIA,							
	I-202606123087	0000963382-002857704	R	6/18/2026	877.35		317724		
	I-202606123088	0000963380-02857684	R	6/18/2026	444.23		317724		1,321.58
4612		COMCAST COMMUNICATIONS							
	I-202606183103	8535 10 064 0066556	R	6/18/2026	84.00		317725		84.00
3503		COMTEL TECHNOLOGY GROUP, INC							
	I-38418	300799	R	6/18/2026	949.10		317726		949.10

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5154		CORE & MAIN LP							
	I-Z087352	164427	R	6/18/2026	1,940.00		317727		1,940.00
1104		COX PEST CONTROL INC							
	I-344911	117747	R	6/18/2026	40.00		317728		
	I-344936	117757	R	6/18/2026	40.00		317728		
	I-345009	118988	R	6/18/2026	50.00		317728		
	I-345010	117742	R	6/18/2026	40.00		317728		
	I-345011	117743	R	6/18/2026	40.00		317728		
	I-345012	117744	R	6/18/2026	40.00		317728		
	I-345206	117750	R	6/18/2026	40.00		317728		
	I-345207	117750	R	6/18/2026	30.00		317728		
	I-345265	117746	R	6/18/2026	50.00		317728		
	I-345266	117755	R	6/18/2026	65.00		317728		
	I-345267	117756	R	6/18/2026	40.00		317728		
	I-345268	117754	R	6/18/2026	40.00		317728		
	I-345270	117752	R	6/18/2026	45.00		317728		
	I-345399	117758	R	6/18/2026	40.00		317728		
	I-345411	117759	R	6/18/2026	40.00		317728		640.00
2871		CRUMPTON WELDING SUPPLY							
	I-0001475340	2195	R	6/18/2026	481.88		317730		481.88
0229		DESOTO FORD AUTOMALL INC							
	I-6041667	1FTRF12208KE93124	R	6/18/2026	199.95		317731		199.95
1158		DESOTO SIGN CO							
	I-7816	PLANNING	R	6/18/2026	470.00		317732		470.00
6341		EUROFINS DRINKING WATER & WAST							
	I-90973	DESOTO WWTP	R	6/18/2026	173.00		317733		
	I-91062	DESOTO WTP	R	6/18/2026	99.00		317733		
	I-91063	DESOTO WTP	R	6/18/2026	99.00		317733		
	I-91064	DESOTO WTP	R	6/18/2026	99.00		317733		470.00
1		FDACS							
	I-202606123085	CARCASSSES/REFUSE PERMIT	R	6/18/2026	200.00		317734		200.00
0306		FENDER AUTO PARTS INC							
	I-088133	168	R	6/18/2026	30.59		317735		
	I-088483	168	R	6/18/2026	510.17		317735		540.76
5430		GINA'S POOL SERVICE OF ARCADIA							
	I-3488482	585-000036	R	6/18/2026	25.00		317736		25.00

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
6033		HD SUPPLY FACILITIES MAINTENAN							
	I-9250304310	15786388	R	6/18/2026	2,037.92		317737		2,037.92
6089		HD SUPPLY PSD							
	C-9249457666	18908916	R	6/18/2026	9.28CR		317738		
	I-9249599121	18908916	R	6/18/2026	173.81		317738		
	I-9249667692	18908916	R	6/18/2026	52.01		317738		216.54
3000		HILLS PET NUTRITION ,INC							
	I-257406734	726022	R	6/18/2026	265.28		317739		265.28
0456		HOME DEPOT CREDIT SVCS							
	I-4530613	6035 3225 0133 4068	R	6/18/2026	13.97		317740		
	I-7011076	00009	R	6/18/2026	498.90		317740		
	I-7900256	00009	R	6/18/2026	229.00		317740		
	I-8902278	00009	R	6/18/2026	499.00		317740		1,240.87
0423		KNIGHT SUPPLY OF							
	I-102195	UTILITIES	R	6/18/2026	15.62		317741		15.62
4864		LEAF							
	I-20364014	047-4333359-003	R	6/18/2026	73.29		317742		73.29
5929		LESYANI MARTINEZ							
	I-202606183099	TRAVEL VOUCHER	R	6/18/2026	94.00		317743		94.00
1		LINDA SEGOVIA							
	I-202606183101	TC SEGOVIA DEPOS	R	6/18/2026	200.00		317744		200.00
2821		MADER ELECTRIC MOTORS, INC.							
	I-4241	TURNER CENTER	R	6/18/2026	6,936.00		317745		6,936.00
5739		NAPA AUTO PARTS							
	I-162316	831	R	6/18/2026	71.40		317746		71.40
5006		O'REILLY AUTO PARTS							
	I-5069223739	PARKS	R	6/18/2026	61.88		317747		
	I-5069224545	2192285	R	6/18/2026	154.99		317747		
	I-5069224560	2192285	R	6/18/2026	5.29		317747		
	I-5069224718	2192285	R	6/18/2026	41.98		317747		264.14
5766		ODP BUSINESS SOLUTIONS, LLC							
	I-471055084001	27272349	R	6/18/2026	295.95		317748		
	I-471075225001	27272349	R	6/18/2026	3.02		317748		
	I-471075227001	27272349	R	6/18/2026	4.65		317748		303.62

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0331		PEACE RIVER ELECTRIC CORP							
	I-202606123091	97457001	R	6/18/2026	614.13		317749		614.13
3772		PIPER FIRE PROTECTION, INC.							
	I-222691	TCA0277	R	6/18/2026	22,152.26		317750		22,152.26
2799		PYRAMID FASTENERS, INC.							
	C-439713	DECORB	R	6/18/2026	95.04CR		317751		
	I-439140	DECORB	R	6/18/2026	95.04		317751		
	I-439712	DECORB	R	6/18/2026	95.04		317751		95.04
6039		RCS TRAINING							
	I-RCS85392	TURNER CENTER	R	6/18/2026	1,350.00		317752		1,350.00
6333		REVIVAL SMALL ENGINE REPAIR LL							
	I-INV127	R&B	R	6/18/2026	1,312.53		317753		1,312.53
3389		RING POWER CORPORATION							
	I-15CC01476540	011806	R	6/18/2026	588.03		317754		588.03
1		ROBERTO CUEVAS							
	I-202606183102	CUEVAS DEPOSIT	R	6/18/2026	200.00		317755		200.00
2950		SAFEGUARD SECURITY,INC							
	I-079851	2524	R	6/18/2026	123.00		317756		123.00
6271		SAVVIK BUYING GROUP							
	I-3495	PSD	R	6/18/2026	1,024.00		317757		1,024.00
6159		SC MOBILE REPAIR LLC							
	I-7017	&B	R	6/18/2026	45.90		317758		45.90
0259		SMITH'S RANCH & GARDEN							
	I-144010	5142224	R	6/18/2026	10.99		317759		10.99
5038		SOUTHERN GLAZER'S WINE AND SPI							
	I-1363461	1500818	R	6/18/2026	1,233.40		317760		1,233.40
2940		SOUTHERN OXYGEN & WELDING SUPP							
	I-0000003985	DC4842	R	6/18/2026	113.63		317761		
	I-0000005255	DC4842	R	6/18/2026	264.42		317761		
	I-0000005450	DC4842	R	6/18/2026	138.20		317761		516.25

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
2981		STRYKER SALES CORP							
	I-9212440089	20101786	R	6/18/2026	5,944.64		317762		
	I-9212456790	20101786	R	6/18/2026	5,944.64		317762		11,889.28
0697		THE SUN							
	I-3989781	379254	R	6/18/2026	1,470.15		317763		1,470.15
0697		THE SUN							
	I-3990209	379254	R	6/18/2026	726.00		317764		726.00
0697		THE SUN							
	I-3990210	379254	R	6/18/2026	980.10		317765		980.10
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5038832475	450-0112216-000	R	6/18/2026	225.00		317766		225.00
4315		UNITED HEALTHCARE							
	I-202606183100	JULY 26 RETIREE HEALTH AARP Rx	R	6/18/2026	3,721.20		317767		3,721.20
4314		UNITED HEALTHCARE INSURANCE CO							
	I-202606183100	RETIREE HEALTH SUPPLEMENT	R	6/18/2026	10,577.33		317768		10,577.33
3708		VERIZON WIRELESS							
	I-6141808884	322824883-00001	R	6/18/2026	4,402.59		317769		4,402.59
5025		VISION ACE HARDWARE, LLC							
	I-408452	920174	R	6/18/2026	18.17		317772		18.17
5026		VISION ACE HARDWARE, LLC							
	I-407898	920175	R	6/18/2026	26.99		317773		
	I-408150	920175	R	6/18/2026	10.99		317773		37.98
5027		VISION ACE HARDWARE, LLC							
	I-408283	920161	R	6/18/2026	5.99		317774		
	I-408299	920161	R	6/18/2026	19.99		317774		
	I-408311	920161	R	6/18/2026	60.27		317774		
	I-408330	920161	R	6/18/2026	14.98		317774		
	I-408343	920161	R	6/18/2026	7.98		317774		
	I-408420	920161	R	6/18/2026	23.99		317774		
	I-408450	920161	R	6/18/2026	291.93		317774		
	I-408478	920161	R	6/18/2026	32.57		317774		457.70
4552		WEATHERBUG, INC							
	I-INV113616	27329	R	6/18/2026	3,011.80		317775		3,011.80

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1		IRBY CONSTRUCTION CO							
	I-000202606163094	US REFUND	R	6/18/2026	605.35		317778		605.35
1		POUND, JOANNA, WILLI							
	I-000202606163095	US REFUND	R	6/18/2026	268.19		317779		268.19
1		CALVIN HOLDER;							
	I-202606183105	PAYROLL	R	6/18/2026	533.68		317783		533.68
1		JESSICA YOUNG-HOLDER;							
	I-202606183104	PAYROLL	R	6/18/2026	862.53		317784		862.53

* * T O T A L S * *	NO		INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	270		690,532.20	0.00	675,532.20
HAND CHECKS:	0		0.00	0.00	0.00
DRAFTS:	9		276,772.69	0.00	276,772.69
EFT:	63		2,853,485.46	0.00	2,853,485.46
NON CHECKS:	0		0.00	0.00	0.00
VOID CHECKS:	1	VOID DEBITS	0.00		
		VOID CREDITS	15,000.00CR	15,000.00CR	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: APBK TOTALS:	343	3,805,790.35	0.00	3,805,790.35
BANK: APBK TOTALS:	343	3,805,790.35	0.00	3,805,790.35

VENDOR SET: 01 Desoto County
BANK: FSA FLEXIBLE SPENDING ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5838	WAGEWORKS, INC							
I-202606023031	MAY 2026 CLAIM PYMT	D	5/30/2026	1,655.93		005237		1,655.93

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0			0.00	0.00	0.00
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	1			1,655.93	0.00	1,655.93
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: FSA TOTALS:	1	1,655.93	0.00	1,655.93
BANK: FSA TOTALS:	1	1,655.93	0.00	1,655.93

VENDOR SET: 01 Desoto County
BANK: IHC INDIGENT HEALTH CARE TRUS
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0702	DESOTO MEMORIAL HOSPITAL							
I-202605273006	MARCH 2026 INDGNT HLTH CARE TA	E	5/27/2026	180,409.49		007592		180,409.49

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0			0.00	0.00	0.00
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	1			180,409.49	0.00	180,409.49
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: IHC TOTALS:	1	180,409.49	0.00	180,409.49
BANK: IHC TOTALS:	1	180,409.49	0.00	180,409.49

VENDOR SET: 01 Desoto County
BANK: PYBK CONSOLIDATED ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0017		DEPARTMENT OF TREASURY							
	I-T1 202605212998	FEDERAL WITHHOLDING	D	5/27/2026	15,937.65		005246		
	I-T3 202605212998	FICA WITHHOLDING	D	5/27/2026	25,033.76		005246		
	I-T4 202605212998	MEDICARE WITHHOLDING	D	5/27/2026	5,854.66		005246		46,826.07
0006		VALIC RETIREMENT SERVICES							
	I-DC3202605263004	DEFERRED COMP/VALIC	D	5/29/2026	720.00		005247		720.00
0017		DEPARTMENT OF TREASURY							
	I-T1 202605263004	FEDERAL WITHHOLDING	D	5/29/2026	17,356.48		005248		
	I-T3 202605263004	FICA WITHHOLDING	D	5/29/2026	26,254.08		005248		
	I-T4 202605263004	MEDICARE WITHHOLDING	D	5/29/2026	6,140.22		005248		49,750.78
1288		DESOTO CO BOCC PAYROLL ACCOUNT							
	I-001202605263004	PAYROLL REIMBURSEMENT	D	5/29/2026	54,453.00		005249		
	I-102202605263004	PAYROLL REIMBURSEMENT	D	5/29/2026	24,405.07		005249		
	I-105202605263004	PAYROLL REIMBURSEMENT	D	5/29/2026	5,803.42		005249		
	I-106202605263004	PAYROLL REIMBURSEMENT	D	5/29/2026	64,327.00		005249		
	I-134202605263004	PAYROLL REIMBRSEMENT	D	5/29/2026	2,212.00		005249		
	I-150202605263004	PAYROLL REIMBURSEMENT	D	5/29/2026	335.58		005249		
	I-190202605263004	PAYROLL REIMBURSEMENT	D	5/29/2026	574.88		005249		
	I-400202605263004	PAYROLL REIMBURSEMENT	D	5/29/2026	6,451.38		005249		
	I-410202605263004	PAYROLL REIMBURSEMENT	D	5/29/2026	9,435.99		005249		167,998.32
3125		EXPERTPAY							
	I-C08202605263004	REMIT ID#0150000117DR14	D	5/29/2026	48.23		005250		
	I-C55202605263004	CASE# 2013 DR 00069	D	5/29/2026	246.81		005250		
	I-C57202605263004	CASE# 2013 DR 00069	D	5/29/2026	5.25		005250		
	I-C76202605263004	CASE #142020DR000338	D	5/29/2026	43.10		005250		
	I-C83202605263004	#25180000130DR	D	5/29/2026	111.50		005250		
	I-C84202605263004	#58140005806CA	D	5/29/2026	64.96		005250		
	I-C85202605263004	#08240000906DR	D	5/29/2026	214.70		005250		
	I-C87202605263004	#35170000034DR	D	5/29/2026	84.58		005250		
	I-C89202605263004	52230005822FD	D	5/29/2026	122.65		005250		
	I-C90202605263004	14150000238DR	D	5/29/2026	90.51		005250		1,032.29
3756		NATIONWIDE RETIREMENT SOLUTION							
	I-DC2202605263004	DEFERRED COMP/NACO	D	5/29/2026	1,778.46		005251		1,778.46
4974		BOSTON MUTUAL LIFE INSURANCE C							
	I-LBA202605263004	EMPLOYEE PAID LIFE INS AFT TAX	D	5/29/2026	137.69		005252		137.69
0004		HARTFORD LIFE INSUR CO (EMPOWE							
	I-DC1202605263004	DEFERRED COMP/HARTFORD	D	6/01/2026	75.00		005253		75.00

VENDOR SET: 01 Desoto County
BANK: PYBK CONSOLIDATED ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
6307		US DEPARTMENT OF THE TREASURY							
	I-202606033040	US DEPARTMENT OF THE TREASURY	D	6/01/2026	98.37		005254		98.37
5419		DESOTO COUNTY FLEXIBLE SPENDIN							
	I-FSA202604292915	FLEX SPENDING ACCT DEDUCTIONS	D	6/01/2026	640.00		005262		
	I-FSA202605082947	FLEX SPENDING ACCT DEDUCTIONS	D	6/01/2026	640.00		005262		
	I-FSA202605132975	FLEX SPENDING ACCT DEDUCTIONS	D	6/01/2026	598.33		005262		
	I-FSA202605212998	FLEX SPENDING ACCT DEDUCTIONS	D	6/01/2026	598.33		005262		2,476.66
5398		UNITED WAY SUNCOAST, INC							
	I-UWY202604292915	UNITED WAY DEDUCTIONS	D	6/01/2026	6.00		005263		
	I-UWY202605082947	UNITED WAY DEDUCTIONS	D	6/01/2026	6.00		005263		
	I-UWY202605132975	UNITED WAY DEDUCTIONS	D	6/01/2026	6.00		005263		
	I-UWY202605212998	UNITED WAY DEDUCTIONS	D	6/01/2026	6.00		005263		
	I-UWY202605263004	UNITED WAY DEDUCTIONS	D	6/01/2026	6.00		005263		30.00
3756		NATIONWIDE RETIREMENT SOLUTION							
	I-NA1202604292915	ELECTED OFFICIALS/HI RTMT	D	6/02/2026	469.81		005264		
	I-NA1202605082947	ELECTED OFFICIALS/HI RTMT	D	6/02/2026	469.81		005264		
	I-NA1202605132975	ELECTED OFFICIALS/HI RTMT	D	6/02/2026	469.81		005264		
	I-NA1202605212998	ELECTED OFFICIALS/HI RTMT	D	6/02/2026	469.81		005264		
	I-NA1202605263004	ELECTED OFFICIALS/HI RTMT	D	6/02/2026	469.81		005264		
	I-NA3202604292915	SPECIAL RISK/UB NACO	D	6/02/2026	343.52		005264		
	I-NA3202605082947	SPECIAL RISK/UB NACO	D	6/02/2026	374.16		005264		
	I-NA3202605132975	SPECIAL RISK/UB NACO	D	6/02/2026	343.52		005264		
	I-NA3202605212998	SPECIAL RISK/UB NACO	D	6/02/2026	343.52		005264		
	I-NA3202605263004	SPECIAL RISK/UB NACO	D	6/02/2026	343.52		005264		4,097.29
0010		AFLAC							
	I-202606103066	MAY 26 INS BEN	R	6/11/2026	95.93		317705		
	I-LF1202604292915	AFLAC PRETAX	R	6/11/2026	799.38		317705		
	I-LF1202605082947	AFLAC PRETAX	R	6/11/2026	822.26		317705		
	I-LF1202605132975	AFLAC PRETAX	R	6/11/2026	799.38		317705		
	I-LF1202605212998	AFLAC PRETAX	R	6/11/2026	799.38		317705		
	I-LF2202604292915	AFLAC AFTER TAX	R	6/11/2026	425.70		317705		
	I-LF2202605082947	AFLAC AFTER TAX	R	6/11/2026	434.49		317705		
	I-LF2202605132975	AFLAC AFTER TAX	R	6/11/2026	425.70		317705		
	I-LF2202605212998	AFLAC AFTER TAX	R	6/11/2026	425.70		317705		5,027.92
0011		COLONIAL SUPPLEMENTAL INS							
	I-LF4202604292915	E9599903	R	6/11/2026	4.38		317706		
	I-LF4202605082947	E9599903	R	6/11/2026	4.38		317706		
	I-LF4202605132975	E9599903	R	6/11/2026	4.38		317706		
	I-LF4202605212998	E9599903	R	6/11/2026	4.38		317706		17.52

VENDOR SET: 01 Desoto County
BANK: PYBK CONSOLIDATED ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4873		FIDELITY SECURITY LIFE INSURAN							
	I-202606103061	FIDELITY SECURITY LIFE INSURAN	R	6/11/2026	158.44		317707		158.44
0009		LEGALSHIELD							
	C-202606103067	JUNE 2026	R	6/11/2026	0.10CR		317708		
	I-LEG202604292915	PREPAID LEGAL	R	6/11/2026	40.40		317708		
	I-LEG202605082947	PREPAID LEGAL	R	6/11/2026	54.36		317708		
	I-LEG202605132975	PREPAID LEGAL	R	6/11/2026	33.42		317708		
	I-LEG202605212998	PREPAID LEGAL	R	6/11/2026	33.42		317708		161.50
0012		LIBERTY NATIONAL							
	C-202606103065	JUNE 26 LIFE INS BEN	R	6/11/2026	1.93CR		317709		
	I-LF5202604292915	LIBERTY NATIONAL/BEFORE TAX	R	6/11/2026	600.23		317709		
	I-LF5202605082947	LIBERTY NATIONAL/BEFORE TAX	R	6/11/2026	600.23		317709		
	I-LF5202605132975	LIBERTY NATIONAL/BEFORE TAX	R	6/11/2026	600.23		317709		
	I-LF5202605212998	LIBERTY NATIONAL/BEFORE TAX	R	6/11/2026	600.23		317709		
	I-LF6202604292915	LIBERTY NATIONAL/AFTER TAX	R	6/11/2026	213.29		317709		
	I-LF6202605082947	LIBERTY NATIONAL/AFTER TAX	R	6/11/2026	213.29		317709		
	I-LF6202605132975	LIBERTY NATIONAL/AFTER TAX	R	6/11/2026	213.29		317709		
	I-LF6202605212998	LIBERTY NATIONAL/AFTER TAX	R	6/11/2026	213.29		317709		3,252.15
5130		PETTY CASH							
	I-COK202604292915	COKE FUND DEDUCTIONS	R	6/11/2026	150.00		317710		
	I-COK202605082947	COKE FUND DEDUCTIONS	R	6/11/2026	154.00		317710		
	I-COK202605132975	COKE FUND DEDUCTIONS	R	6/11/2026	152.00		317710		
	I-COK202605212998	COKE FUND DEDUCTIONS	R	6/11/2026	152.00		317710		
	I-COK202605263004	COKE FUND DEDUCTIONS	R	6/11/2026	152.00		317710		760.00
6270		USABLE LIFE							
	I-202606103069	JUNE 2026	R	6/11/2026	1,088.51		317711		
	I-L11202604292915	EMPLOYEE PAID LIFE INS AFT TAX	R	6/11/2026	807.86		317711		
	I-L11202605082947	EMPLOYEE PAID LIFE INS AFT TAX	R	6/11/2026	807.86		317711		
	I-L11202605132975	EMPLOYEE PAID LIFE INS AFT TAX	R	6/11/2026	807.86		317711		
	I-L11202605212998	EMPLOYEE PAID LIFE INS AFT TAX	R	6/11/2026	807.86		317711		
	I-LSI202604292915	COUNTY PAID LIFE INSURANCE	R	6/11/2026	651.70		317711		
	I-LSI202605082947	COUNTY PAID LIFE INSURANCE	R	6/11/2026	658.58		317711		
	I-LSI202605132975	COUNTY PAID LIFE INSURANCE	R	6/11/2026	655.14		317711		
	I-LSI202605212998	COUNTY PAID LIFE INSURANCE	R	6/11/2026	655.14		317711		6,940.51
4983		WASHINGTON NATIONAL INS CO							
	I-202606103062	MAY 2026 INS BEN	R	6/11/2026	23.76		317712		
	I-LF8202604292915	WASHINGTON NATIONAL INSURANCE	R	6/11/2026	612.63		317712		
	I-LF8202605082947	WASHINGTON NATIONAL INSURANCE	R	6/11/2026	612.63		317712		
	I-LF8202605132975	WASHINGTON NATIONAL INSURANCE	R	6/11/2026	612.63		317712		
	I-LF8202605212998	WASHINGTON NATIONAL INSURANCE	R	6/11/2026	612.63		317712		2,474.28

VENDOR SET: 01 Desoto County
BANK: PYBK CONSOLIDATED ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4873		FIDELITY SECURITY LIFE INSURAN							
	I-202606103063	JUNE 26 VISION INS BE	R	6/11/2026	7.84		317713		
	I-ECB202604292915	VISION EMP CHILD BEFORE TAX	R	6/11/2026	23.50		317713		
	I-ECB202605082947	VISION EMP CHILD BEFORE TAX	R	6/11/2026	23.50		317713		
	I-ECB202605132975	VISION EMP CHILD BEFORE TAX	R	6/11/2026	23.50		317713		
	I-ECB202605212998	VISION EMP CHILD BEFORE TAX	R	6/11/2026	23.50		317713		
	I-EEB202604292915	VISION EE BEFORE TAX	R	6/11/2026	86.14		317713		
	I-EEB202605082947	VISION EE BEFORE TAX	R	6/11/2026	86.14		317713		
	I-EEB202605132975	VISION EE BEFORE TAX	R	6/11/2026	86.14		317713		
	I-EEB202605212998	VISION EE BEFORE TAX	R	6/11/2026	86.14		317713		
	I-EFB202604292915	VISION EMP FAMILY BEFORE TAX	R	6/11/2026	79.35		317713		
	I-EFB202605082947	VISION EMP FAMILY BEFORE TAX	R	6/11/2026	79.35		317713		
	I-EFB202605132975	VISION EMP FAMILY BEFORE TAX	R	6/11/2026	79.35		317713		
	I-EFB202605212998	VISION EMP FAMILY BEFORE TAX	R	6/11/2026	79.35		317713		
	I-ESB202604292915	VISION EMP SPOUSE BEFORE TAX	R	6/11/2026	26.76		317713		
	I-ESB202605082947	VISION EMP SPOUSE BEFORE TAX	R	6/11/2026	26.76		317713		
	I-ESB202605132975	VISION EMP SPOUSE BEFORE TAX	R	6/11/2026	26.76		317713		
	I-ESB202605212998	VISION EMP SPOUSE BEFORE TAX	R	6/11/2026	26.76		317713		870.84
6270		USABLE LIFE							
	I-202606103070	JUNE 26	R	6/11/2026	252.19		317715		252.19
6099		FLORIDA COMBINED LIFE							
	I-202606123089	JUNE 26 DENTAL INS PREM	R	6/18/2026	8,079.62		317776		8,079.62
6099		FLORIDA COMBINED LIFE							
	I-202606123090	JUNE 26 DENTAL INS PREM	R	6/18/2026	116.56		317777		116.56
6099		FLORIDA COMBINED LIFE							
	I-DCH202604292915	DENTAL CHILD HIGH	R	6/18/2026	126.36		317780		
	I-DCH202605082947	DENTAL CHILD HIGH	R	6/18/2026	126.36		317780		
	I-DCH202605132975	DENTAL CHILD HIGH	R	6/18/2026	126.36		317780		
	I-DCH202605212998	DENTAL CHILD HIGH	R	6/18/2026	126.36		317780		
	I-DCL202604292915	DENTAL CHILD LOW	R	6/18/2026	99.72		317780		
	I-DCL202605082947	DENTAL CHILD LOW	R	6/18/2026	99.72		317780		
	I-DCL202605132975	DENTAL CHILD LOW	R	6/18/2026	99.72		317780		
	I-DCL202605212998	DENTAL CHILD LOW	R	6/18/2026	99.72		317780		
	I-DEH202604292915	DENTAL EMP HIGH	R	6/18/2026	531.30		317780		
	I-DEH202605082947	DENTAL EMP HIGH	R	6/18/2026	531.30		317780		
	I-DEH202605132975	DENTAL EMP HIGH	R	6/18/2026	531.30		317780		
	I-DEH202605212998	DENTAL EMP HIGH	R	6/18/2026	531.30		317780		
	I-DEL202604292915	DENTAL EMP LOW	R	6/18/2026	166.86		317780		
	I-DEL202605082947	DENTAL EMP LOW	R	6/18/2026	166.86		317780		
	I-DEL202605132975	DENTAL EMP LOW	R	6/18/2026	166.86		317780		
	I-DEL202605212998	DENTAL EMP LOW	R	6/18/2026	166.86		317780		
	I-DFH202604292915	DENTAL FAMILY HIGH	R	6/18/2026	553.66		317780		
	I-DFH202605082947	DENTAL FAMILY HIGH	R	6/18/2026	553.66		317780		
	I-DFH202605132975	DENTAL FAMILY HIGH	R	6/18/2026	553.66		317780		

VENDOR SET: 01 Desoto County
BANK: PYBK CONSOLIDATED ACCOUNT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
I-DFH202605212998	DENTAL FAMILY HIGH	R	6/18/2026	553.66		317780		
I-DFL202604292915	DENTAL FAM LOW	R	6/18/2026	92.72		317780		
I-DFL202605082947	DENTAL FAM LOW	R	6/18/2026	92.72		317780		
I-DFL202605132975	DENTAL FAM LOW	R	6/18/2026	92.72		317780		
I-DFL202605212998	DENTAL FAM LOW	R	6/18/2026	92.72		317780		
I-DSH202604292915	DENTAL SPOUSE HIGH	R	6/18/2026	250.88		317780		
I-DSH202605082947	DENTAL SPOUSE HIGH	R	6/18/2026	250.88		317780		
I-DSH202605132975	DENTAL SPOUSE HIGH	R	6/18/2026	250.88		317780		
I-DSH202605212998	DENTAL SPOUSE HIGH	R	6/18/2026	250.88		317780		
I-DSL202604292915	DENTAL SPOUSE LOW	R	6/18/2026	51.12		317780		
I-DSL202605082947	DENTAL SPOUSE LOW	R	6/18/2026	51.12		317780		
I-DSL202605132975	DENTAL SPOUSE LOW	R	6/18/2026	51.12		317780		
I-DSL202605212998	DENTAL SPOUSE LOW	R	6/18/2026	51.12		317780		7,490.48

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	13			35,602.01	0.00	35,602.01
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	12			275,020.93	0.00	275,020.93
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: PYBK TOTALS:	25	310,622.94	0.00	310,622.94
BANK: PYBK TOTALS:	25	310,622.94	0.00	310,622.94

VENDOR SET: 01 Desoto County
BANK: SHIP LOCAL HOUSING/ SHIP ACCT
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4899	NADIA DAUGHTREY, CLERK OF COUR							
I-202606183098	RECORDING FEES	R	6/18/2026	20.00		001828		20.00

* * T O T A L S * *	NO		INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	1		20.00	0.00	20.00
HAND CHECKS:	0		0.00	0.00	0.00
DRAFTS:	0		0.00	0.00	0.00
EFT:	0		0.00	0.00	0.00
NON CHECKS:	0		0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00		
		VOID CREDITS	0.00	0.00	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: SHIP TOTALS:	1	20.00	0.00	20.00
BANK: SHIP TOTALS:	1	20.00	0.00	20.00

VENDOR SET: 01 Desoto County
BANK: U-CAP UTILITIES CAPITAL-CONSOL
DATE RANGE: 5/27/2026 THRU 6/22/2026

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
2643		KIMLEY-HORN & ASSOCIATES, INC.							
	I-0484390200426	048439020	R	6/04/2026	9,995.50		000559		9,995.50
2643		KIMLEY-HORN & ASSOCIATES, INC.							
	I-0484390200426A	048439020	R	6/04/2026	36,597.50		000560		36,597.50
2643		KIMLEY-HORN & ASSOCIATES, INC.							
	I-35752941	048439022.1	R	6/04/2026	5,000.00		000561		5,000.00

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	3			51,593.00	0.00	51,593.00
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: U-CAP TOTALS:	3	51,593.00	0.00	51,593.00
BANK: U-CAP TOTALS:	3	51,593.00	0.00	51,593.00
REPORT TOTALS:	374	4,350,091.71	0.00	4,350,091.71

SELECTION CRITERIA

VENDOR SET: 01-DESOTO COUNTY
VENDOR: ALL
BANK CODES: All
FUNDS: All

CHECK SELECTION

CHECK RANGE: 000000 THRU 999999
DATE RANGE: 5/27/2026 THRU 6/22/2026
CHECK AMOUNT RANGE: 0.00 THRU 999,999,999.99
INCLUDE ALL VOIDS: YES

PRINT OPTIONS
SEQUENCE: CHECK NUMBER

PRINT TRANSACTIONS: YES
PRINT G/L: NO
UNPOSTED ONLY: NO
EXCLUDE UNPOSTED: NO
MANUAL ONLY: NO
STUB COMMENTS: NO
REPORT FOOTER: NO
CHECK STATUS: NO
PRINT STATUS: * - All

DeSoto County

7/14/2026

Item #: 8.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: **Peggy Waters**
PRESENTED BY: **Peggy Waters**

TITLE & DESCRIPTION:
Resolution / Preliminary Rate Resolution for Fire Protection

REQUESTED MOTION:
To adopt the Preliminary Rate Resolution for Fire Protection as presented.

SUMMARY:
This resolution constitutes the Preliminary Rate Resolution as defined in Ordinance 2025-009. It initiates the annual process for updating the Fire Protection Assessment Roll and directs the reimposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2026.

BACKGROUND:
The Municipal Services Benefit Unit (MSBU) for Fire Protection is hereby expanded to include the entire unincorporated area of the County and the incorporated area of the City of Arcadia whose City Council consented to inclusion with the passage of City Ordinance number 1114 on or about March 3, 2026.

FUNDS:
Budget Amount: **n/a**
Actual Agenda Item Cost: **n/a**
Account Number: **n/a**
Explanation: **n/a**

DESOTO COUNTY, FLORIDA

PRELIMINARY RATE RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2026-_____

ADOPTED JULY 14, 2026

TABLE OF CONTENTS

Page

SECTION 1.	AUTHORITY.	1
SECTION 2.	PURPOSE AND DEFINITIONS	2
SECTION 3.	DESOTO COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES.	2
SECTION 4.	PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.	3
SECTION 5.	IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS.	3
SECTION 6.	LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.	4
SECTION 7.	COST APPORTIONMENT METHODOLOGY AND COST FACTOR.	4
SECTION 8.	PARCEL APPORTIONMENT METHODOLOGY	4
SECTION 9.	DETERMINATION OF FIRE PROTECTION ASSESSED COST; ESTABLISHMENT OF PRELIMINARY FIRE PROTECTION ASSESSMENTS.	5
SECTION 10.	FIRE PROTECTION ASSESSMENT ROLL.	8
SECTION 11.	VACANCY ADJUSTMENT.	9
SECTION 12.	AUTHORIZATION OF PUBLIC HEARING.	10
SECTION 13.	NOTICE BY PUBLICATION.	10
SECTION 14.	NOTICE BY MAIL.	11
SECTION 15.	METHOD OF COLLECTION.	11
SECTION 16.	APPLICATION OF ASSESSMENT PROCEEDS.	11
SECTION 17.	CONFLICTS.	12
SECTION 18.	SEVERABILITY.	12
SECTION 19.	EFFECTIVE DATE.	12

APPENDIX A:	FORM OF NOTICE TO BE PUBLISHED	A-1
APPENDIX B:	FORM OF NOTICE TO BE MAILED	B-1

RESOLUTION NO. 2026-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE DESOTO COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; EXPANDING THE DESOTO COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES TO INCLUDE THE INCORPORATED AREA OF THE CITY OF ARCADIA; DESCRIBING THE METHOD OF ASSESSING THE FIRE PROTECTION ASSESSED COST AGAINST ASSESSED PROPERTY LOCATED WITHIN THE MUNICIPAL SERVICE BENEFIT UNIT; DETERMINING THE FIRE PROTECTION ASSESSED COST AND ESTABLISHING THE PRELIMINARY FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A VACANCY ADJUSTMENT; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING THE METHOD OF COLLECTION; PROVIDING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Service Assessment Ordinance No. 2025-009, as codified in Article VI, Chapter 10 of the DeSoto County Code of Ordinances (the "Ordinance"); Resolution No. 2025-057 (the "Amended and Restated Initial Assessment Resolution"); Resolution No. 2025-081 (the "Amended and Restated Final Assessment Resolution"); Article VIII, section 1 of the Florida Constitution; sections 125.01 and 125.66, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the Fire Protection Assessment Roll and directs the reimposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2026.

(B) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise. Words imparting the singular number, include the plural number, and vice versa.

(C) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution.

SECTION 3. DESOTO COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES.

(A) The DeSoto County Municipal Service Benefit Unit for Fire Protection Services is hereby expanded to include the entire unincorporated area of the County and the incorporated area of the City of Arcadia, whose City Council consented to inclusion with the passage of City Ordinance No. 1114 on or about March 3, 2026.

(B) The DeSoto County Municipal Service Benefit Unit for Fire Protection Services is created to fund the provision of fire protection services, facilities, and programs,

which services, facilities, and programs provide a special benefit to all Assessed Property within the Fire MSBU.

SECTION 4. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

(A) Upon the reimposition of a Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property located within the Fire MSBU, the County shall provide fire protection services to such Assessed Property. All or a portion of the cost to provide such fire protection services, facilities, and programs shall be funded from proceeds of the Fire Protection Assessments. The remaining cost, if any, required to provide fire protection services, facilities, and programs shall be funded by available County revenues other than Fire Protection Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Fire MSBU will be benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth herein.

SECTION 5. IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS. Unless exempted as provided herein or pursuant to state law, Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 6. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

(A) The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution are affirmed and incorporated herein by reference.

(B) In accordance with Section 125.0168, as amended in 2026, as a consequence of the transient use and potential extraordinary vacancies within Recreational Vehicle Park property, and the lack of demand for fire protection services for unoccupied spaces, it is fair and reasonable to provide for a vacancy adjustment procedure for Recreational Vehicle Park property.

SECTION 7. COST APPORTIONMENT METHODOLOGY AND COST FACTOR.

(A) The Cost Apportionment methodology embodied in Section 7 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

(B) The Cost Factor methodology embodied in Section 8 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.

(A) The Parcel Apportionment methodology embodied in Section 9 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in the Amended and Restated Initial Assessment Resolution, as

confirmed by the Amended and Restated Final Assessment Resolution, is to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 9 of this Preliminary Rate Resolution.

SECTION 9. DETERMINATION OF FIRE PROTECTION ASSESSED COST; ESTABLISHMENT OF PRELIMINARY FIRE PROTECTION ASSESSMENTS.

(A) The Fire Protection Assessed Cost to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2026, is $2,344,729.50.

(B) The estimated Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment, Cost Factor, and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

FIRE PROTECTION ASSESSMENTS FOR FY26-27

Residential Property Use Category	**Rate Per Dwelling Unit**
Residential	$145.00
Non-Residential Property Use Categories	**Rate Per EBU**
Commercial/Institutional	$271.00
Industrial/Warehouse	$30.00
Transient Occupancy Property Use Category	**Rate Per Unit**
Transient Occupancy	$7.50
Land Property Use Categories	**Rate Per Vacant Unit**
Land	$57.00

(C) As authorized in the Ordinance, the Maximum Assessment Rates that can, but are not required to, be assessed and apportioned among benefited parcels in future fiscal years without additional notice to Owners of the Tax Parcels of Assessed Property

are hereby established as follows for the purpose of this Preliminary Rate Resolution:

MAXIMUM FIRE PROTECTION ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$175.00

Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	$327.00
Industrial/Warehouse	$36.00

Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	$9.00

Land Property Use Categories	Rate Per Vacant Unit
Land	$69.00

(D) The following exemptions shall apply to the Fire Protection Assessment program:

(1) No Fire Protection Assessment shall be imposed upon a parcel of Government Property; however, Government Leaseholds and Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Protection Assessment;

(2) No Fire Protection Assessment shall be imposed against Land that is classified as agricultural land pursuant to Section 193.461, Florida Statutes, or Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes; and

(3) No Fire Protection Assessment shall be imposed against any Buildings assigned an Exemption Code of 2, 9,15, 20, 24, 37, 39, 75, 98, or 99.

(E) Any shortfall in the expected Fire Protection proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such

funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(F) The approval of the Estimated Fire Protection Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Protection Assessed Cost. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available County revenue other than Fire Protection Assessment proceeds.

(G) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule in subsection (B) above are hereby established to fund the specified Fire Protection Assessed Cost determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion of such Fire Protection Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Cost is attributable to emergency medical services.

(H) The estimated Fire Protection Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the County Administrator in the preparation of the updated Fire Protection Assessment Roll for the Fiscal Year commencing October 1, 2026.

SECTION 10. FIRE PROTECTION ASSESSMENT ROLL.

(A) The County Administrator is hereby directed to prepare, or cause to be prepared, an updated Fire Protection Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. Unless exempted as provided herein or pursuant to state law, the updated Fire Protection Assessment Roll shall include all Tax Parcels within the Property Use Categories. The County Administrator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, this Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the updated Fire Protection Assessment Roll shall be maintained on file in the office of the County Administrator and open to public inspection. The foregoing shall not be construed to require that the updated Fire Protection Assessment Roll be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments for fire protection services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the Fire MSBU.

SECTION 11. VACANCY ADJUSTMENT.

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Recreational Vehicle Parks and the potential sustained lack of demand for fire protection services for unoccupied spaces, each Owner of Recreational Vehicle Park property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the Fire Protection Assessments imposed upon such property.

(B) Vacant spaces shall be those determined by the County Administrator based on evidence of a vacancy rate provided by the Owner on or before September 1, 2026 and on or before April 1 of each year thereafter. The vacancy rate shall be defined as the percentage of available spaces within a Recreational Vehicle Park that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the park ____A
(not including overflow areas)

Times (x) Days in Reporting Period (x 365) B

Total Possible Space Nights _____C
A x B = C (Example: 100 sites x 365 days = 36,500)

Actual Space Nights _____D
Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year

Occupancy Percentage _____E
D/C = E (Example: 12,500/36,500 = 34.2%)

Vacancy Rate _____F
Subtract E from 100% (Example: 100% – 34.2% = 65.8%)

The Owner shall certify by affidavit to the County, on a form provided by the County Administrator, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Recreational Vehicle Park, and (3) the vacancy rate.

(C) The County Administrator is directed and authorized to adjust, or cause to be adjusted, any Fire Protection Assessment imposed for the Fiscal Year beginning October 1, 2026, upon a parcel of Recreational Vehicle Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the Fire Protection Assessment attributable to the entire parcel of Recreational Vehicle Park property and reducing the assessment by an equivalent amount.

(D) Any shortfall in the expected Fire Protection Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Protection Assessments.

SECTION 12. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 9:00 a.m. on September 8, 2026, in the County Commission Chambers, 201 E Oak Street, First Floor, Arcadia, Florida, at which time the Board will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider reimposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 13. NOTICE BY PUBLICATION. The County Administrator shall publish a notice of the public hearing authorized by Section 12 hereof in the manner and time

provided in Section 10-56 of the Ordinance. The notice shall be published no later than August 18, 2026, in substantially the form attached hereto as Appendix A.

SECTION 14. NOTICE BY MAIL.

(A) In the event the circumstances in Section 10-59(f) of the Ordinance so require, the County Administrator shall also provide notice of the public hearing authorized by Section 12 hereof by first class mail to the Owner of each parcel of Assessed Property in the manner and time provided in by Section 10-57 of the Ordinance. Such notices shall be mailed no later than August 18, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the County Administrator shall work with the Property Appraiser and Tax Collector for provision of notice.

SECTION 15. METHOD OF COLLECTION. Pursuant to Section 10-60.7 of the Ordinance, the Fire Protection Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2026; provided, however, that any Fire Protection Assessments that are imposed against Government Leaseholds that are not included on the tax bill shall be collected pursuant to the procedure provided in Section 10-60.9 of the Ordinance.

SECTION 16. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Fire Protection Assessments shall be used for the provision of fire protection services, facilities, and programs within the Fire MSBU. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward

and used only to fund fire protection services, facilities, and programs within the Fire MSBU.

SECTION 17. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this Preliminary Rate Resolution are hereby repealed to the extent of any conflict.

SECTION 18. SEVERABILITY. If any provision of this Preliminary Rate Resolution or the application thereof to any person or circumstance is held invalid, it is the intent of the Board that such invalidity shall not affect other provisions or applications of the Preliminary Rate Resolution which can be given effect without the invalid provision or application and, to this end, the provisions of this Preliminary Rate Resolution are declared severable.

SECTION 19. EFFECTIVE DATE. This Preliminary Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 14th DAY OF JULY, 2026.

BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA

(SEAL)

By:_____
Steve Hickox, Chairman

ATTEST:

By:_____
Mandy Hines, County Administrator, as Clerk to the Board

Approved as to Form and Correctness:

By:_____
Valerie Vicente, County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 18, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of DeSoto County, Florida will conduct a public hearing to consider the imposition of annual fire protection special assessments for the provision of fire protection services within the boundaries of the DeSoto County Municipal Service Benefit Unit for Fire Protection Services, which includes all of the unincorporated areas of the County and the incorporated area of the City of Arcadia, and the collection of the fire protection assessment on the tax bill.

The hearing will be held at 9:00 a.m. on September 8, 2026, in the County Commission Chambers, 201 E Oak Street, First Floor, Arcadia, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (863) 993-4800, at least two (2) business days

prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following tables reflects the proposed fire protection assessment rate schedules.

FIRE PROTECTION ASSESSMENT RATES FOR FY26-27

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$145.00

Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	$271.00
Industrial/Warehouse	$30.00

Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	$7.50

Land Property Use Categories	Rate Per Vacant Unit
Land	$57.00

MAXIMUM FIRE PROTECTION ASSESSMENT RATES FOR FUTURE FISCAL YEARS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$175.00

Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	$327.00
Industrial/Warehouse	$36.00

Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	$9.00

Land Property Use Categories	Rate Per Vacant Unit
Land	$69.00

Copies of the Master Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, the Preliminary Rate Resolution, and the updated Assessment Roll are available for inspection at the Office of the County Administrator in the DeSoto County Administration Building, located at 201 E Oak Street, Suite 201, Arcadia, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The assessments imposed against government leasehold property not reflected on the tax roll shall be collected by a separate bill to be sent by the County. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of County Commissioners' action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the County Administrator's Office at (863) 993-4800, Monday through Friday between 8:30 a.m. and 5:00 p.m.

[INSERT MAP OF THE MSBU]

BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

FORM OF NOTICE TO BE MAILED

* * * * * NOTICE TO PROPERTY OWNER * * * * *

DeSoto County
[Address]
[City], Florida [zip code]

DESOTO COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION NON-AD VALOREM ASSESSMENTS

NOTICE DATE: AUGUST 18, 2026

Owner Name
Address
City, State Zip

Tax Parcel # _____
Legal Description: _____

As required by Section 197.3632, Florida Statutes, and the direction of DeSoto County, notice is hereby given that DeSoto County will consider the imposition of a special assessment for fire protection services using the tax bill collection method which may be levied on your property for the fiscal year October 1, 2026 – September 30, 2027 and future fiscal years. The use of the annual special assessment to fund fire protection services benefiting property located within the DeSoto County Municipal Service Benefit Unit for Fire Protection Services consisting of the entire unincorporated area of the County and the incorporated area of the City of Arcadia (the "MSBU") in the past has proven to be a fair, efficient and effective method of funding these essential public services.

The total annual fire protection assessment revenue to be collected within the County is estimated to be $2,344,729.50 for fiscal year October 1, 2026 – September 30, 2027.

The annual fire protection assessment is based on the classification of each parcel of property and number of billing units contained therein. The above listed parcel has the following units:

Category	Type and Number of Billing Units	Fiscal Year 26-27 Assessment	Maximum Assessment
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
	Total Assessment	**$[SumofBld]**	**$[SumofBld]**

The annual Fire Protection Assessment for the above parcel for Fiscal Year 2026-27 is $_____. The maximum annual Fire Protection Assessment that can be imposed without further notice for future fiscal years for the above parcel is $_____.

A public hearing will be held at 9:00 a.m. on September 8, 2026, in the County Commission Chambers, 201 E. Oak Street, First Floor, Arcadia, Florida, for the purpose of receiving public comment on the proposed assessment. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If you decide to appeal any decision made by the Board with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (863) 993-4800 at least two (2) business days before the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment, and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Master Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution (Resolution No. 2025-057), the Amended and Restated Final Assessment Resolution (Resolution No. 2025-081), the Preliminary Rate Resolution, and the updated assessment roll for the upcoming fiscal year are available for inspection at the Office of the County Administrator in the DeSoto County Administration Building located at 201 E Oak Street, Suite 201, Arcadia, Florida, between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

The assessments for tax parcels in the MSBU will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The assessments imposed against government leasehold property not reflected on the tax roll shall be collected by a separate bill to be sent by the County.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the County Administrator's Office at (863) 993-4800, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

DeSoto County

7/14/2026

Item #: 9.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: **Peggy Waters**
PRESENTED BY: **Peggy Waters**

TITLE & DESCRIPTION:
Resolution/ Preliminary Rate Resolution for Emergency Medical Services (EMS)

REQUESTED MOTION:
To adopt the Preliminary Rate Resolution for Emergency Medical Services as presented.

SUMMARY:
This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance 2025-008. It initiates the annual process for updating the EMS Tax Assessment Roll and directs the reimposition of EMS Tax Assessment for the Fiscal Year beginning October 1, 2026.

BACKGROUND:
Upon the levy of an EMS Tax Assessment for emergency medical services, facilities, or programs against Benefitted Property located within the unincorporated area of the County and the incorporated area of the City of Arcadia, the County shall provide emergency medical services to such Benefitted Property. All or a portion of the cost to provide such emergency medical services, facilities, or programs shall be funded from proceeds of the EMS Tax Assessment.

FUNDS:
Budget Amount: **n/a**
Actual Agenda Item Cost: **n/a**
Account Number: **n/a**
Explanation: **n/a**

DESOTO COUNTY, FLORIDA

PRELIMINARY RATE RESOLUTION FOR EMERGENCY MEDICAL SERVICES RESOLUTION NO. 2026-_____

ADOPTED JULY 14, 2026

TABLE OF CONTENTS

Page

SECTION 1.	AUTHORITY.	1
SECTION 2.	PURPOSE AND DEFINITIONS.	2
SECTION 3.	PROVISION AND FUNDING OF EMERGENCY MEDICAL SERVICES.	2
SECTION 4.	IMPOSITION AND COMPUTATION OF EMS TAX ASSESSMENT.	3
SECTION 5.	LEGISLATIVE DETERMINATIONS OF BENEFIT AND FAIR APPORTIONMENT.	3
SECTION 6.	COST APPORTIONMENT METHODOLOGY AND COST FACTOR.	4
SECTION 7.	PARCEL APPORTIONMENT METHODOLOGY.	4
SECTION 8.	DETERMINATION OF EMERGENCY MEDICAL SERVICES COST; ESTABLISHMENT OF EMS TAX ASSESSMENTS.	4
SECTION 9.	EMS TAX ASSESSMENT ROLL.	7
SECTION 10.	VACANCY ADJUSTMENT.	8
SECTION 11.	AUTHORIZATION OF PUBLIC HEARING.	10
SECTION 12.	NOTICE BY PUBLICATION.	10
SECTION 13.	NOTICE BY MAIL.	11
SECTION 14.	METHOD OF COLLECTION.	11
SECTION 15.	APPLICATION OF TAX ASSESSMENT PROCEEDS.	11
SECTION 16.	CONFLICTS.	12
SECTION 17.	SEVERABILITY.	12
SECTION 18.	EFFECTIVE DATE.	12

APPENDIX A:	FORM OF NOTICE TO BE PUBLISHED	A-1
APPENDIX B:	FORM OF NOTICE TO BE MAILED	B-1

RESOLUTION NO. 2026-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, RELATING TO THE PROVISION OF EMERGENCY MEDICAL SERVICES, FACILITIES AND PROGRAMS IN THE UNINCORPORATED AREA OF DESOTO COUNTY AND THE INCORPORATED AREA OF THE CITY OF ARCADIA, FLORIDA; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; DESCRIBING THE METHOD OF APPORTIONING EMERGENCY MEDICAL SERVICES COST AGAINST BENEFITTED PROPERTY; DETERMINING THE EMERGENCY MEDICAL SERVICES COST AND ESTABLISHING THE PRELIMINARY EMS TAX ASSESSMENT RATES FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN EMS TAX ASSESSMENT ROLL; PROVIDING FOR A VACANCY ADJUSTMENT; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING THE METHOD OF COLLECTION; PROVIDING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the EMS Tax Assessment Master Ordinances No. 2025-008, as codified in Article V, Chapter 10 of the DeSoto County Code of Ordinances (the "Ordinance"); Resolution No. 2025-058 (the "Amended and Restated Initial Rate Resolution"); Resolution No. 2025-082 (the "Amended and Restated Final Rate Resolution"); sections 125.01, 125.66, and 125.271, Florida Statutes; Article VIII, Section 1 of the Florida Constitution; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the EMS Tax Assessment Roll and directs the reimposition of EMS Tax Assessments for the Fiscal Year beginning October 1, 2026.

(B) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise. Words imparting the singular number, include the plural number, and vice versa.

(C) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Amended and Restated Initial Rate Resolution, and the Amended and Restated Final Rate Resolution.

SECTION 3. PROVISION AND FUNDING OF EMERGENCY MEDICAL SERVICES.

(A) Upon the levy of an EMS Tax Assessment for emergency medical services, facilities, or programs against Benefitted Property located within the unincorporated area of the County and the incorporated area of the City of Arcadia, the County shall provide emergency medical services to such Benefitted Property. All or a portion of the cost to provide such emergency medical services, facilities, or programs shall be funded from proceeds of the EMS Tax Assessment. The remaining cost, if any,

required to provide emergency medical services, facilities, and programs shall be funded by available revenues other than EMS Tax Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Improved Property within the County will be benefitted by the County's provision of emergency medical services, facilities, and programs in an amount not less than the EMS Tax Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution. Further, Emergency Medical Services Cost are reasonably apportioned among all Improved Properties within the County based upon a methodology that charges a parcel in proportion to the benefits received.

SECTION 4. IMPOSITION AND COMPUTATION OF EMS TAX ASSESSMENT. Unless exempted as provided herein or pursuant to state law, an EMS Tax Assessment shall be imposed against all Improved Property within the unincorporated area of the County and the incorporated area of the City of Arcadia. The EMS Tax Assessment shall be computed in the manner set forth herein.

SECTION 5. LEGISLATIVE DETERMINATIONS OF BENEFIT AND FAIR APPORTIONMENT.

(A) The legislative determinations of benefit and fair apportionment embodied in the Ordinance, the Amended and Restated Initial Rate Resolution, and the Amended and Restated Final Rate Resolution are affirmed and incorporated herein by reference.

(B) In accordance with Section 125.0168, as amended in 2026, as a consequence of the transient use and potential extraordinary vacancies within Recreational Vehicle Park property, and the lack of demand for emergency medical

services for unoccupied spaces, it is fair and reasonable to provide for a vacancy adjustment procedure for Recreational Vehicle Park property.

SECTION 6. COST APPORTIONMENT METHODOLOGY AND COST FACTOR.

(A) The Cost Apportionment methodology embodied in Section 6 of the Amended and Restated Initial Rate Resolution is affirmed and incorporated herein by reference.

(B) The Cost Factor methodology embodied in Section 7 of the Amended and Restated Initial Rate Resolution is affirmed and incorporated herein by reference.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.

(A) The Parcel Apportionment methodology embodied in Section 8 of the Amended and Restated Initial Rate Resolution is affirmed and incorporated herein by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in the Amended and Restated Initial Rate Resolution, as confirmed by the Amended and Restated Final Rate Resolution, is to be applied in the calculation of the estimated EMS Tax Assessment rates established in Section 8 of this Preliminary Rate Resolution.

SECTION 8. DETERMINATION OF EMERGENCY MEDICAL SERVICES COST; ESTABLISHMENT OF EMS TAX ASSESSMENTS.

(A) The Emergency Medical Services Cost to be levied and apportioned among Improved Property for the Fiscal Year commencing October 1, 2026, is $1,383,636.00.

(B) The estimated EMS Tax Assessments to be levied and apportioned among Improved Property pursuant to the Cost Apportionment, Cost Factor, and Parcel Apportionment to generate the estimated Emergency Medical Services Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

EMS TAX ASSESSMENTS FOR FY26-27

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$115.00

Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	$33.00
Industrial Warehouse	$1.25

Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	$3.12

(C) As authorized in the Ordinance, the Maximum EMS Tax Assessment rates that can, but are not required to, to be levied and apportioned among benefitted parcels in future fiscal years without additional notice to Owners of Tax Parcels of Benefited Property are hereby established as follows for the purpose of this Preliminary Rate Resolution:

MAXIMUM EMS TAX ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$218.00

Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	$62.00
Industrial Warehouse	$2.00

Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	$6.00

(D) The following exemptions shall apply to the EMS Tax Assessment program:

(1) No EMS Tax Assessment shall be imposed upon a Tax Parcel of Government Property; however, Government Leaseholds and Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the EMS Tax Assessment; and

(2) No EMS Tax Assessment shall be imposed against any Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes.

(3) No EMS Tax Assessment shall be imposed against any Buildings assigned an Exemption Code of 2, 9,15, 20, 24, 37, 39, 75, 98, or 99.

(E) Any shortfall in the expected EMS Tax Assessment proceeds due to any reduction or exemption from payment of the EMS Tax Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the EMS Tax Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the EMS Tax Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of an EMS Tax Assessment upon each affected Tax Parcel in the amount of the EMS Tax Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(F) The approval of the Estimated EMS Tax Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Emergency Medical Services Cost. The remainder of such Fiscal Year budget, if any, for emergency medical services, facilities, and programs shall be funded from legally available County revenue other than EMS Tax Assessment proceeds.

(G) The estimated EMS Tax Assessments specified in the Estimated EMS Tax Assessment Rate Schedule in subsection (B) above are hereby established to fund the specified Emergency Medical Services Cost determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion of such Emergency Medical Services Cost are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Additionally, no portion of such Emergency Medical Services Cost are attributable to the County's Fire Protection Assessment program.

(H) The estimated EMS Tax Assessments established in this Preliminary Rate Resolution shall be the estimated tax rates applied by the County Administrator in the preparation of the preliminary EMS Tax Assessment Roll for the Fiscal Year commencing October 1, 2026.

SECTION 9. EMS TAX ASSESSMENT ROLL.

(A) The County Administrator is hereby directed to prepare, or cause to be prepared, an updated EMS Tax Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. Unless exempted as provided herein or pursuant to state law, the EMS Tax Assessment Roll shall include all Tax Parcels of Improved Property in the Property Use Categories within the

unincorporated area of the County and the incorporated area of the City of Arcadia. The County Administrator shall apportion the estimated Emergency Medical Services Cost to be recovered through EMS Tax Assessments in the manner set forth in this Preliminary Rate Resolution, which is designed to charge a parcel in proportion to its benefits.

(B) A copy of the Ordinance, the Amended and Restated Initial Rate Resolution, the Amended and Restated Final Rate Resolution, this Preliminary Rate Resolution, documentation related to the estimated amount of the Emergency Medical Services Cost to be recovered through the imposition of EMS Tax Assessment, and the preliminary EMS Tax Assessment Roll shall be maintained on file in the office of the County Administrator and open to public inspection. The foregoing shall not be construed to require that the preliminary EMS Tax Assessment Roll be in printed form if the amount of the EMS Tax Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the EMS Tax Assessment for emergency medical services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Emergency Medical Services Cost among parcels of Improved Property located within the unincorporated area of the County and the incorporated area of the City of Arcadia.

SECTION 10. VACANCY ADJUSTMENT.

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Recreational Vehicle Parks and the potential sustained lack of demand for emergency medical services for unoccupied spaces, each Owner of

Recreational Vehicle Park property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the EMS Tax Assessments imposed upon such property.

(B) Vacant spaces shall be those determined by the County Administrator based on evidence of a vacancy rate provided by the Owner on or before September 1, 2026 and on or before April 1 of each year thereafter. The vacancy rate shall be defined as the percentage of available spaces within a Recreational Vehicle Park that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the park (not including overflow areas)	____A
Times (x) Days in Reporting Period	(x 365) B
Total Possible Space Nights A x B = C (Example: 100 sites x 365 days = 36,500)	_____C
Actual Space Nights Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year	_____D
Occupancy Percentage D/C = E (Example: 12,500/36,500 = 34.2%)	_____E
Vacancy Rate Subtract E from 100% (Example: 100% – 34.2% = 65.8%)	_____F

The Owner shall certify by affidavit to the County, on a form provided by the County Administrator, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify

and affirm (1) the Tax Parcel, (2) the number of spaces and type of improvements in the Recreational Vehicle Park, and (3) the vacancy rate.

(C) The County Administrator is directed and authorized to adjust, or cause to be adjusted, any EMS Tax Assessment imposed for the Fiscal Year beginning October 1, 2026, upon a parcel of Recreational Vehicle Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the EMS Tax Assessment attributable to the entire parcel of Recreational Vehicle Park property and reducing the tax assessment by an equivalent amount.

(D) For any Fiscal Year, any shortfall in the expected EMS Tax Assessment proceeds due to any adjustment for extraordinary vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from EMS Tax Assessments.

SECTION 11. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 9:00 a.m. on September 8, 2026, in the County Commission Chambers, 201 E Oak Street, First Floor, Arcadia, Florida, at which time the Board will receive and consider any comments on the EMS Tax Assessment from the public and affected property owners and consider imposing EMS Tax Assessments and collecting such charges on the same bill as ad valorem taxes.

SECTION 12. NOTICE BY PUBLICATION. The County Administrator shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 10-39 of the Ordinance. The notice shall be published no later than August 18, 2026, in substantially the form attached hereto as Appendix A.

SECTION 13. NOTICE BY MAIL.

(A) In the event the circumstances in Section 10-43(f) of the Ordinance so require, the County Administrator shall also provide notice of the public hearing authorized by Section 11 hereof by first class mail to the Owner of each parcel of Benefited Property in the manner and time provided in by Section 10-40 of the Ordinance. Such notices shall be mailed no later than August 18, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the County Administrator shall work with the Property Appraiser and Tax Collector for provision of notice.

SECTION 14. METHOD OF COLLECTION. Pursuant to Section 10-48.2 of the Ordinance, the EMS Tax Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2026; provided, however, that any EMS Tax Assessments that are imposed against Government Leaseholds that are not included on the tax bill shall be collected pursuant to the procedure provided in Section 10-48.4 of the Ordinance.

SECTION 15. APPLICATION OF TAX ASSESSMENT PROCEEDS. Proceeds derived by the County from the EMS Tax Assessments will be utilized for the provision of emergency medical services, facilities, and programs within the unincorporated area of the County and the incorporated area of the City of Arcadia. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund emergency medical services, facilities, and programs

within the unincorporated area of the County and the incorporated area of the City of Arcadia.

SECTION 16. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this Preliminary Rate Resolution are hereby repealed to the extent of any conflict.

SECTION 17. SEVERABILITY. If any provision of this Preliminary Rate Resolution or the application thereof to any person or circumstance is held invalid, it is the intent of the Board that such invalidity shall not affect other provisions or applications of the Preliminary Rate Resolution which can be given effect without the invalid provision or application and, to this end, the provisions of this Preliminary Rate Resolution are declared severable.

SECTION 18. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 14th DAY OF JULY, 2026.

BOARD OF COUNTY COMMISSIONERS
OF DESOTO COUNTY, FLORIDA

(SEAL)

By:_____
Steve Hickox, Chairman

ATTEST:

By: _____
Mandy Hines, County Administrator, as Clerk to the Board

Approved as to Form and Legal Sufficiency:

By:_____
Valerie Vicente, County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 18, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF EMS TAX ASSESSMENTS

Notice is hereby given that the County Commission of DeSoto County, Florida will conduct a public hearing to consider the imposition of annual emergency medical services tax assessments for the provision of emergency medical services within the unincorporated area of DeSoto County and the incorporated area of the City of Arcadia pursuant to section 125.271, Florida Statutes, and to collect said tax assessment on the same bill as ad valorem taxes.

The hearing will be held at 9:00 a.m. on September 8, 2026, in the County Commission Chambers, 201 E Oak Street, First Floor, Arcadia, Florida, for the purpose of receiving public comment on the proposed tax assessments and their collection on the tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (863) 993-4800, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The tax assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units on the parcel. The following tables reflect the proposed EMS Tax Assessment rate schedules.

EMS TAX ASSESSMENTS FOR FY26-27

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$115.00

Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	$33.00
Industrial Warehouse	$1.25

Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	$3.12

MAXIMUM EMS TAX ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$218.00

Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	$62.00
Industrial Warehouse	$2.00

Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	$6.00

Copies of the EMS Tax Assessment Master Ordinance, the Amended and Restated Initial Rate Resolution, the Amended and Restated Final Rate Resolution, the Preliminary Rate Resolution, and the updated EMS Tax Assessment Roll are available for inspection at the office of the County Administrator in the DeSoto County Administration Building, located at 201 E Oak Street, Suite 201, Arcadia, Florida.

The tax assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the tax will cause a tax certificate to be issued against the property which may result in a loss of title. The assessments imposed against government leasehold property shall be collected by a separate bill to be sent by the County. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of County Commissioners' action at the above hearing (including the method

of apportionment, the rate and the imposition of tax assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the County Administrator's Office at (863) 993-4800, Monday through Friday between 8:30 a.m. and 5:00 p.m.

[INSERT MAP OF DESOTO COUNTY]

COUNTY COMMISSION
DESOTO COUNTY, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

FORM OF NOTICE TO BE MAILED

*** * * * * NOTICE TO PROPERTY OWNER * * * * ***

DeSoto County
[Address]
[City], Florida [zip code]

DESOTO COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF EMS TAX ASSESSMENTS

NOTICE DATE: AUGUST 18, 2026

Owner Name
Address
City, State Zip

Tax Parcel # _____
Legal Description: _____

Pursuant to Section 125.271, Florida Statutes, and as required by Section 197.3632, Florida Statutes, notice is given by DeSoto County that an annual tax assessment for emergency medical services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2026 - September 30, 2027, and future fiscal years. The purpose of this charge is to fund emergency medical services benefiting property located within the unincorporated area of DeSoto County and the incorporated area of the City of Arcadia.

The total annual EMS Tax Assessment revenue to be collected within the County is estimated to be $1,383,636.00 fiscal year October 1, 2026 – September 30, 2027.

The annual emergency medical services tax assessment is computed based on the classification of each parcel and the total number of billing units on the parcel. The above listed parcel has the following units:

Category	Type and Number of Billing Units	Fiscal Year 26-27 Tax Assessment	Maximum Tax Assessment
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
	Total Assessment	**$[SumofBld]**	**$[SumofBld]**

The annual EMS Tax Assessment for the above parcel for Fiscal Year 2026-27 is $_____. The maximum annual EMS Tax Assessment that can be imposed without

further notice for future fiscal years for the above parcel is $_____.

A public hearing will be held at 9:00 a.m. on September 8, 2026, in the County Commission Chambers, 201 E Oak Street, First Floor, Arcadia, Florida, for the purpose of receiving public comment on the proposed tax assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If you decide to appeal any decision made by the County Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (863) 993-4800, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of tax assessment, and the imposition of tax assessments), such action shall be the final adjudication of the issues presented.

Copies of the EMS Tax Assessment Master Ordinance, the Amended and Restated Initial Rate Resolution (Resolution No. 2025-058), the Amended and Restated Final Rate Resolution (Resolution No. 2025-082), the Preliminary Rate Resolution, and the updated tax assessment roll for the upcoming fiscal year are available for inspection at the office of the County Administrator in the DeSoto County Administration Building, located at 201 E Oak Street, Suite 201, Arcadia, Florida between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

The tax assessment will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the tax assessment will cause a tax certificate to be issued against the property which may result in a loss of title. The tax assessments imposed against government leasehold property not reflected on the tax roll shall be collected by a separate bill to be sent by the County.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the County Administrator's Office at (863) 993-4800, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

DeSoto County

7/14/2026

Item #: 10.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: **Brian Wagner**
PRESENTED BY: **Brian Wagner**

TITLE & DESCRIPTION:
Resolution/Budget Amendment Fiscal Year 2025/2026

REQUESTED MOTION:
To adopt a Resolution relating to the attached budget amendments affecting the 2025/2026 adopted budget.

SUMMARY:
The Resolution will approve the additions, corrections and redistribution of the 2025/2026 budget.

BACKGROUND:
Budget Amendments are an ongoing process throughout the fiscal year that more clearly defines the actual revenues and expenses.

FUNDS:
Budget Amount: Click or tap here to enter text.
Actual Agenda Item: Click or tap here to enter text.
Cost: Click or tap here to enter text.
Account Number: Click or tap here to enter text.
Explanation: Click or tap here to enter text.

DESOTO COUNTY, FLORIDA

RESOLUTION NO. 2026- ___

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, AMENDING AND SUPPLEMENTING THE BUDGET FOR FISCAL YEAR 2025/2026; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Desoto County, Florida ("the Board") adopted an annual budget for Fiscal Year 2025/2026 as required by Florida law; and

WHEREAS, since its adoption, the Board has examined the adopted budget for Fiscal Year 2025/2026 and finds that amendments and supplements to the budget are necessary; and

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

Section 1. That the foregoing "WHEREAS" clauses are ratified and confirmed as being true and correct and are hereby incorporated as part of this Resolution.

Section 2. That the adopted budget for Fiscal Year 2025/2026 is hereby amended and supplemented as provided in Budget Amendment 2026-117, 2026-118, 2026-119, 2026-120 and 2026-122.

Section 3. That this Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 14th day of July 2026.

BOARD OF COUNTY COMMISSIONERS
OF DESOTO COUNTY, FLORIDA

ATTEST:

By: _____

Mandy Hines
County Administrator

Steve Hickox
Chairman

Approved as to form and legal sufficiency:

_____
Valerie Vicente
County Attorney

Department	Attachment	Amendment	Description
Law Enforcement Trust-General Fund	2	117	Sheriff request transfer from Law Enforcement Trust to their Law Enforcement supplemental budget for operating expenses.
Library	3	118	Budget State Library Grant Revenue.
Sheriff Article V	4	119	Sheriff request Article V transfer to Sheriff operating account for period Jan. to June 2026.
General Fund	5	120	Record Cedar Property payment and split portion per agreed to Suncoast Credit Union.
Public Safety	6	122	Budget insurance reimbursement for brush truck and budget funds for replacement.

2025/2026 Budget Amendments Packet 18
July 14, 2026

	Revenue Sources				Expenses Account Description	
Attachment	**General Fund**	Funds From:	Fund	B.A.		Funds Disbursed For:
2	5,882.56	Trsf. from Local L.E.T.	601	117	5,882.56	L.E.T. Expenses
3	73,547.00	Library Grant State Aid	001	118	73,547.00	Contingency
4	9,260.00	Trsf.from Courts to Sheriff	001	119	9,260.00	Article V Expense
5	56,500.00	Disposition of Fixed Assets	001	120	56,500.00	Miscellaneous Expenses
	$ 145,189.56				$ 145,189.56	
Attachment	**Special Revenue**	Funds From:	Fund	B.A.		Funds Disbursed For:
4	9,260.00	Reserves	190	119	9,260.00	Trsf. To Sheriff General Fund
6	49,218.00	Insurance Reimbursement	106	122	49,218.00	Capital Equipment-Fire
	$ 58,478.00				$ 58,478.00	
Attachment	**Capital Construction Funds**	Funds From:	Fund	B.A.		Funds Disbursed For:
	$ -				$ -	
Attachment	**Enterprise Funds**	Funds From:	Fund	B.A.		Funds Disbursed For:
	$ -				$ -	
Attachment	**Agency Funds**	Funds From:	Fund	B.A.		Funds Disbursed For:
2	5,882.56	Reserve for Contingency	601	117	5,882.56	Trsf. to General Fund
	$ 5,882.56				$ 5,882.56	
	$ 209,550.12	Total Debits			$ 209,550.12	Total Credits

BUDGET AMENDMENT REQUEST/CORRECTION

2025/2026

Department	Law Enforcement Trust		Date	7/14/2026	Amendment #	2026-117

Account #	Account Description	CURRENT Budget	DEBIT	CREDIT	REVISED Budget Amt	Explanation for Request
60151415810000007	Trsf to Sheriff-General Fund	-	5,882.56		5,882.56	Sheriff request transfer from Law Enforcement Trust to their
60151415219901000	Reserve for Contingency	118,112.87		5,882.56	112,230.31	Law Enforcement supplemental budget for L.E.T. operating
00125095215200601	L.E.T. Expenses	-	5,882.56		5,882.56	expenses.
00100003810000601	Trsf from Local L.E.T.	-		5,882.56	5,882.56	
	Column TOTALS		11,765.12	11,765.12		$ -

APPROVALS

Board Chairman _____ Date: 7/14/2026

County Administrator _____ Date: 7/14/2026

Finance Director _____ Date: 7/14/2026

Budget Coordinator _____ Date: 7/14/2026

Entered By _____ Date: 7/14/2026

ATTACHMENT 2

BUDGET AMENDMENT REQUEST/CORRECTION

2025/2026

Department	Library		Date	7/14/2026	Amendment #	2026-118

Account #	Account Description	CURRENT Budget	DEBIT	CREDIT	REVISED Budget Amt	Explanation for Request
00199985599100000	Contingency	10,024,976.89	73,547.00		10,098,523.89	Budget State Library Grant Revenue.
00100003347100972	Library Grant State Aid	-		73,547.00	73,547.00	
	Column TOTALS		73,547.00	73,547.00		$ -

APPROVALS

Board Chairman _____ Date: 7/14/2026

County Administrator _____ Date: 7/14/2026

Finance Director _____ Date: 7/14/2026

Budget Coordinator _____ Date: 7/14/2026

Entered By _____ Date: 7/14/2026

ATTACHMENT 3

BUDGET AMENDMENT REQUEST/CORRECTION

2025/2026

Department	Sheriff Article V		Date	7/14/2026	Amendment #	2026-119

Account #	Account Description	CURRENT Budget	DEBIT	CREDIT	REVISED Budget Amt	Explanation for Request
00125095214900000	Article V Expense	10,766.00	9,260.00		20,026.00	Sheriff Request Article V Transfer to Sheriff Operating
00100003810200190	Transfer From Courts to Sheriff	10,766.00		9,260.00	20,026.00	Account for period Jan-Jun (Qtr.2 & 3) FY2025/26.
19024105819100000	Transfer to Sheriff General Fund	10,766.00	9,260.00		20,026.00	
19024106019900000	Reserves	552,405.00		9,260.00	543,145.00	
	Column TOTALS		18,520.00	18,520.00		$ -

APPROVALS

Board Chairman _____ Date: 7/14/2026

County Administrator _____ Date: 7/14/2026

Finance Director _____ Date: 7/14/2026

Budget Coordinator _____ Date: 7/14/2026

Entered By _____ Date: 7/14/2026

ATTACHMENT 4

BUDGET AMENDMENT REQUEST/CORRECTION

2025/2026

Department	General Fund		Date	7/14/2026	Amendment #	2026-120

Account #	Account Description	CURRENT Budget	DEBIT	CREDIT	REVISED Budget Amt	Explanation for Request
00171495134902000	Miscellaneous Expenses	50,000.00	56,500.00		106,500.00	Record Cedar Property payment and split portion per
00100003640000000	Disposition of Fixed Assets	7,500.00		56,500.00	64,000.00	agreed to Suncoast Credit Union.
	Column TOTALS		56,500.00	56,500.00		$ -

APPROVALS

Board Chairman _____ Date: 7/14/2026

County Administrator _____ Date: 7/14/2026

Finance Director _____ Date: 7/14/2026

Budget Coordinator _____ Date: 7/14/2026

Entered By _____ Date: 7/14/2026

ATTACHMENT 5

BUDGET AMENDMENT REQUEST/CORRECTION

2025/2026

Department	Public Safety		Date	7/14/2026	Amendment #	2026-122

Account #	Account Description	CURRENT Budget	DEBIT	CREDIT	REVISED Budget Amt	Explanation for Request
10670725226400000	Capital Equipment	25,792.86	49,218.00		75,010.86	Budget insurance reimbursement for brush truck and
10600003699200000	Insurance Reimbursement	36,559.00		49,218.00	85,777.00	budget funds for replacement.
	Column TOTALS		49,218.00	49,218.00		$ -

APPROVALS

Board Chairman _____ Date: 7/14/2026

County Administrator _____ Date: 7/14/2026

Finance Director _____ Date: 7/14/2026

Budget Coordinator _____ Date: 7/14/2026

Entered By _____ Date: 7/14/2026

ATTACHMENT 6

DeSoto County

7/14/2026

Item #: 11.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Grant

DEPARTMENT: Tourism Development
SUBMITTED BY: **Sondra Guffey**
PRESENTED BY: **Sondra Guffey**

TITLE & DESCRIPTION:
Tourism Marketing Matching Grant for the Arcadia Rodeo Association

REQUESTED MOTION:
To approve the grant award as described herein, and finding that the activities funded by the grant award directly and primarily relate to promoting tourism within the County.

SUMMARY:
The Arcadia Rodeo Association applied for a $3,000 Marketing Matching Grant. The Tourism Development Council (TDC) reviewed the grant application and recommended the full $3,000 as it met the criteria.

BACKGROUND:
The Tourism program is funded by the Tourism Development Tax, established by Ordinance 2010-15. In 2013 the DeSoto Board of County Commissioners approved the Marketing Matching Grant program. This was revised in 2016 and 2025. The maximum award is $3,000 and requires a 25% match by the recipient. The TDC reviews each application and makes a recommendation on the award. The TDC recommends the full $3,000 award because it recognizes the Arcadia Rodeo events drive overnight stays in DeSoto County.

FUNDS:
Budget Amount: **$20,000**
Actual Agenda Item: **$3,000**
Cost: **$3,000**
Account Number: **150-20105528200000**
Explanation: **As budgeted**

DESOTO COUNTY TOURISM DEVELOPMENT MARKETING GRANT PROGRAM --2025-2026

GRANT APPLICATION-for Events in 2025-26

A. Event Name: 98th Annual Arcadia All-Florida Championship Rodeo Amount Requested: $3,000.00

B. Sponsoring Organization: Arcadia Rodeo Association
Mailing Address: 2450 NE Roan Street, Arcadia, FL 34266

C. Organization Official/Title (President, Director, etc.)
Signature:
Title: Don T Hall, President
Contact number: 863-494-2014 Email: admin@arcadiarodeo.com

D. Who will be in charge of this event? Don T Hall, President
Cell Phone: 863-494-2014 Email: admin@arcadiarodeo.com

E. Who will be financially responsible for this event?
Name: Arcadia All-Florida Championship Rodeo, Inc.
Title:
Contact number: 863-494-2014 Email: admin@arcadiarodeo.com

F. Describe the event(s): This is a full PRCA 4 day rodeo event

G. Location of event(s): Mosaic Arena

H. Date(s) and times of event: March 12, 13, 14 & 15, 2026

I. Estimate of the total economic impact of the event on the County: 25,000 people

J. How many years has this event existed? 98 years

K. Is this the first time this event has been held in DeSoto County, Florida? Yes ____ No X

DESOTO COUNTY TOURISM DEVELOPMENT
MARKETING GRANT PROGRAM

L. If no, when was the last time it was held in DeSoto County? March 2025

M. Has the event received Tourist Development Tax funds in the past?
Yes _____ No _____

If yes, what year(s) _____ and amount(s) _____

N. Describe previous experience of applicant in events similar to this event.
The experience will allow the Arcadia Rodeo to share with various local businesses by allowing them access to the vast number of people coming to the show

O. For recurring events, please provide the following past two years information regarding this event:

	Year 1	Year 2
Month/Year	03/2025	03/2024
Lodging Facility	Holiday Inn Express	Holiday Inn Express
City	Arcadia, FL	Arcadia, FL
Verifiable # of nights reserved		

P. Estimated number of attendees staying overnight for proposed event. 25.

Q. Have you reserved rooms at a lodging facility?
Yes X No _____

If yes, name the facility: Holiday Inn Express
Number of rooms reserved: 15
Lodging facility room rate $ 225.00

R. Who will be in charge of the Lodging Facility arrangements? Arcadia Rodeo Association

How will this be handled? For example: A. Block of rooms held and rooms are assigned by the host organization; B. Individuals will make their own arrangements; C. Other.
Explain Reservations are made by the Arcadia Rodeo Association

DESOTO COUNTY TOURISM DEVELOPMENT
MARKETING GRANT PROGRAM

S. Does the event itinerary include formalized breakfast, lunch or dinner in local restaurants or catering by local business for event? **Explain and include documentation.**
No

T. Name any local attractions being included in the itinerary for this event?
March Rodeo Parade - March 14th

U. Are local businesses being used during the production of this event (i.e. printing, catering, etc.)?
We use as many local businesses as possible during this event to help us with numerous jobs that need to be done since this is a volunteer driven organization.

V. Does this event incorporate activities that add to the environment such as landscaping (plant trees, shrubs, flowers, or liter pickup, etc.) or any other socially charitable contribution (table arrangements to local hospitals or care centers, financial donation to local charitable organization, etc.)? Provide some evidence (photos, articles, receipts, thank you, etc.)
Explain: Seet Attached Donation List

W. Describe the marketing Plan for event. Include Promotional/Advertising plans for both in and out of County (Attach additional sheets if necessary).
Posters, Postcards, TV and radio advertisement

ORGANIZATIONS MUST HAVE MATCHING FUNDS

Please check the appropriate match:
75% Tourist Development / 25% cash match X
75% Tourist Development / 12.5% cash match /12.5% in-kind match
If in-kind matching is used, specify type:

X. **Additional Information for Consideration: (Optional).**
Applicants may submit a general outline to share additional information for consideration by the Selection Committee. This section may be used to communicate relevant information to the request not specifically asked in the application document or may be used to provide detail on organization/personal capacity and or experience or other information deemed relevant and important by the applicant. ***THIS SECTION SHALL BE LIMITED TO 3 PAGES.**

The Arcadia All-Florida Championship Rodeo
Donations FY 2024 - 2025

What the Arcadia Rodeo Association does for the community. Many local civic organizations rely on our events to help with fundraising. They are primarily youth-oriented groups with ties to the schools. The following organizations work at the rodeos as their yearly fundraisers:

- BSC Cub Scout Troop #39
- Boy Scouts of America Troop #39
- DeSoto County Fire & Rescue
- DeSoto County Sheriff's Auxiliary
- Five Star Youth of America
- DeSoto County High School JORTC
- DeSoto County FFA

In the 2024 - 2025 fiscal year, the Arcadia All-Florida Rodeo Association donated to:

• Arcadia Centennial Lions Club	$ 2,250.00
• Boy Scouts of America Troop #39	$ 2,646.00
• DeSoto County Chamber of Commerce	$ 1,500.00
• DeSoto County Education Foundation	$ 2,000.00
• DeSoto County High School FFA	$ 2,000.00
• DeSoto County Middle School Volleyball	$ 200.00
• DeSoto County High School JROTC	$16,520.68
• DeSoto County 4-H	$ 1,500.00
• Five Star Youth of America	$ 200.00
• Rotary Club	$ 1,000.00
• DeSoto County Sheriffs Auxiliary7298	$ 750.00
• Saddle Club	$ 5,000.00
• Strollin 4 A Cure	$ 1,000.00
• All Florida Junior High Rodeo	$ 2,000.00
• Drug Free DeSoto – Project Graduation	$ 1,000.00
• Ride for Tiny Town	$ 449.14
• DYB Ball Team	$ 250.00
TOTAL	**$40,265.82**

Outside of our rodeo events, our grounds are used for meetings for local clubs and fundraising events at no charge. In addition, we donate tickets to various organizations whose members

may not otherwise be able to attend the rodeo and organizations that utilize these tickets to assist in their fundraisers. These are:

- Big Tree RV Resort
- DeSoto County Chamber of Commerce
- DeSoto/Charlotte Farm Bureau
- Turner Agri-Civic Center
- Tickets for Veterans and First Responders

DESOTO COUNTY TOURISM DEVELOPMENT
MARKETING GRANT PROGRAM

EVENT/PROJECT BUDGET OUTLINE

EVENT/ PROJECT NAME March Rodeo

Previous Year's and Current Year Projected (If applicable)
Approximate Revenue & Expenses Revenues & Expenses

LIST ALL REVENUE	**Previous Year**	**Current Year**
Admissions	978,235	932,654
Concessions	23,544	13,021
Sponsorships	120,500	116,025
Booth Space	16,108	15,678
Advertising Revenue	0	0
Sale of Promotional Items	0	0
TDC Grant	20,000	20,000
Other:	176,746	170,205
Total Revenue	$1,335,133	$1,267,583

LIST ALL EXPENSES		
Administrative	100,034	74,400
Advertising/Promotions	49,596	74,250
Printing	0	0
Promotional Items	0	0
Concessions	12,971	5059
Awards	112,600	115,500
Travel	0	0
Talent	84,727	235,706
Other:	94,475	53,789
Total Expenses	$454,303	$558,704
NET PROFIT/LOSS	$880,830	$708,879

INVOICE

Bill To:
Arcadia Rodeo
Attn: Accounting Department

Description	Amount
Advertising & Media Services -- Arcadia Rodeo	$32,076.00

Total Due: $32,076.00
Payment Terms: Due Upon Receipt

Make Check Payable To:
Elite Auctions LLC

Rush Payment To:
Randy Haddaway
2019 Morning Sun Lane
Naples, FL 34119

BROADCAST TV :30 & :15 BOOKENDS	SPOTS	TOTAL COST
WINK-TV	90	$ 8,770.00
WXCW-TV	87	$ 3,293.00
TV GROSS TOTALS	177	$ 12,063.00
Radio 15s, 30s & 60	SPOTS	TOTAL COST
WCTQ-FM Classic Country	139	$ 2,338.00
WSRZ-FM Classic Hits	157	$ 2,966.00
WTZB-FM Classic Rock	175	$ 1,357.00
WHEL-FM Trump Country	135	$ 3,000.00
WINK-FM 80's, 90's, & Today	120	$ 3,200.00
WCKT-FM Country	155	$ 3,010.00
WIKX-FM Country	223	$ 3,142.00
Talent Fee - WIKX & WCKT		$ 1,000.00
Radio GROSS TOTALS	1104	$ 20,013.00
	SPOTS	TOTAL COST
TOTAL 2026	1281	$ 32,076.00

Client: Arcadia Rodoe
Worksheet Name: Ft.Myers-Naples Radio
Campaign:
Flight Dates: 3/2/2026 - 3/15/2026

Market: Ft. Myers-Naples

	Length	Days	Start Time	End Time	03/02	03/09	Total Spots	Total Dollars
WCKT								
	60	M-F	06:00 AM	07:00 PM	15	20	35	$1,260.00
	15	M-W	06:00 AM	07:00 PM	5	5	10	$0.00
	30	M-F	06:00 AM	07:00 PM	10	15	25	$600.00
	30	M-F	08:00 PM	12:00 AM	5	5	10	$90.00
	30	Sa	06:00 AM	03:00 PM	5	5	10	$140.00
	30	Su	06:00 AM	12:00 PM	5	5	10	$90.00
	15	M-F	08:00 PM	12:00 AM	5	5	10	$50.00
	15	M-F	06:00 AM	07:00 PM	15	20	35	$630.00
	15	Sa	06:00 AM	07:00 PM	5	5	10	$150.00
Station Totals:					**70**	**85**	**155**	**$3,010.00**
WHEL-FM / All Sports / 93.7								
	30	M-F	06:00 AM	07:00 PM	10	10	20	$700.00
	60	M-Su	06:00 AM	12:00 AM	15	20	35	$700.00
	15	M-F	06:00 AM	07:00 PM	40	40	80	$1,600.00
Station Totals:					**65**	**70**	**135**	**$3,000.00**
WIKX								
	60	M-F	06:00 AM	07:00 PM	18	18	36	$1,296.00
	15	M-F	06:00 AM	07:00 PM	22	22	44	$0.00
	30	M-F	06:00 AM	07:00 PM	5	6	11	$264.00
	30	M-Su	06:00 AM	12:00 AM	4	5	9	$45.00
	30	Sa	06:00 AM	03:00 PM	0	6	6	$78.00
	30	Su	06:00 AM	02:00 PM	0	6	6	$60.00
	15	M-Sa	06:00 AM	12:00 AM	20	20	40	$400.00
	15	M-F	06:00 AM	07:00 PM	30	30	60	$900.00
	15	Sa-Su	06:00 AM	07:00 PM	11	0	11	$99.00
Station Totals:					**110**	**113**	**223**	**$3,142.00**
WINK-FM								
	15	M-F	06:00 AM	07:00 PM	20	30	50	$1,500.00
	15	Sa-Su	09:00 AM	06:00 PM	10	10	20	$400.00
	15	M-Su	06:00 AM	05:00 AM	15	15	30	$0.00
	60	M-F	06:00 AM	07:00 PM	0	20	20	$1,300.00
Station Totals:					**45**	**75**	**120**	**$3,200.00**

Client: Arcadia Rodeo
Worksheet Name: TV
Campaign:
Flight Dates: 2/23/2026 - 3/15/2026

Market: Ft. Myers-Naples

	Length	Days	Start Time	End Time	Bookend	02/23	03/02	03/09	Total Spots	Total Dollars
WINK-TV 11.1 / CBS										
	15	M-F	06:00 AM	07:00 AM		0	4	8	12	$1,680.00
	30	M-F	06:00 AM	07:00 AM		0	1	1	2	$560.00
	15	M-F	07:00 AM	09:00 AM		0	2	8	10	$1,690.00
	30	M-F	07:00 AM	09:00 AM		0	1	1	2	$520.00
	15	M-F	04:00 PM	05:00 PM		0	2	2	4	$400.00
	30	M-F	04:00 PM	05:00 PM		0	1	1	2	$400.00
	15	M-F	05:00 PM	06:00 PM		0	2	8	10	$1,500.00
	30	M-F	05:00 PM	06:00 PM		0	1	1	2	$600.00
	15	M-F	11:00 PM	11:35 PM		0	0	6	6	$450.00
	15	M-Sa	06:00 AM	04:00 AM		0	10	10	20	$0.00
	30	M-Sa	06:00 AM	04:00 AM		0	4	6	10	$0.00
	15	Sa	06:00 AM	07:00 AM		0	2	2	4	$520.00
	15	Sa	11:00 PM	12:00 AM		0	2	0	2	$150.00
	15	Su	12:00 PM	01:00 PM		4	0	0	4	$300.00
Station Totals:						4	32	64	90	$8,770.00
WXCW-TV										
	15	M-F	07:00 AM	08:00 AM		0	2	2	4	$300.00
	30	M-F	07:00 AM	08:00 AM		0	1	1	2	$300.00
	15	M-F	08:00 AM	09:00 AM		0	2	6	8	$600.00
	30	M-F	08:00 AM	09:00 AM		0	1	1	2	$300.00
	15	M-F	09:00 AM	10:00 AM		0	2	6	8	$520.00
	30	M-F	09:00 AM	10:00 AM		0	1	1	2	$260.00
	15	M-Sa	06:00 AM	04:00 AM		0	12	20	32	$320.00
	30	M-Sa	06:00 AM	04:00 AM		0	5	5	10	$150.00
	15	M-Sa	11:00 PM	01:00 AM		0	6	10	16	$192.00
	15	Sa	08:00 AM	09:00 AM		0	2	0	2	$176.00
	30	Sa	08:00 AM	09:00 AM		0	1	0	1	$175.00
Station Totals:						0	35	52	87	$3,293.00
Market Totals:						4	67	106	177	$12,063.00

Client: Arcadia Rodeo
Worksheet Name: Arcadia Rodeo Radio Schedule
Campaign:
Flight Dates: 3/2/2026 - 3/15/2026

Market: Sarasota-Bradenton

	Length	Days	Start Time	End Time	03/02	03/09	Total Spots	Total Dollars
WCTQ-FM / Classic Country / 92.1								
	60	M-F	06:00 AM	07:00 PM	10	15	25	$900.00
	30	M-F	06:00 AM	07:00 PM	10	10	20	$520.00
	30	Sa-Su	06:00 AM	07:00 PM	4	4	8	$96.00
	30	Su	06:00 AM	12:00 PM	4	4	8	$80.00
	15	M-F	06:00 AM	07:00 PM	15	25	40	$560.00
	15	M-F	07:00 PM	12:00 AM	6	12	18	$90.00
	15	Sa	06:00 AM	07:00 PM	6	6	12	$60.00
	15	Su	06:00 AM	12:00 PM	4	4	8	$32.00
Station Totals:					**59**	**80**	**139**	**$2,338.00**
WSRZ-FM / Classic Hits / 107.9								
	60	M-F	06:00 AM	07:00 PM	10	15	25	$1,250.00
	30	M-F	06:00 AM	07:00 PM	10	10	20	$600.00
	30	M-F	07:00 PM	12:00 AM	0	4	4	$48.00
	30	Sa	06:00 AM	07:00 PM	6	6	12	$180.00
	30	Su	06:00 AM	12:00 PM	6	6	12	$120.00
	15	M-F	06:00 AM	07:00 PM	15	25	40	$560.00
	15	M-F	07:00 PM	12:00 AM	6	14	20	$100.00
	15	Sa-Su	06:00 AM	07:00 PM	6	6	12	$60.00
	15	Su	06:00 AM	12:00 PM	6	6	12	$48.00
Station Totals:					**65**	**92**	**157**	**$2,966.00**
WTZB-FM / Classic Rock / 105.9								
	60	M-F	06:00 AM	07:00 PM	10	15	25	$500.00
	30	M-F	06:00 AM	07:00 PM	10	15	25	$300.00
	30	M-F	07:00 PM	12:00 AM	0	6	6	$24.00
	30	Sa	06:00 AM	07:00 PM	6	6	12	$36.00
	30	Sa	06:00 AM	12:00 PM	6	6	12	$36.00
	15	M-F	06:00 AM	07:00 PM	20	30	50	$350.00
	15	M-F	07:00 PM	12:00 AM	12	12	24	$48.00
	15	Sa	06:00 AM	07:00 PM	6	6	12	$36.00
	15	Su	06:00 AM	12:00 PM	6	3	9	$27.00
Station Totals:					**76**	**99**	**175**	**$1,357.00**
Market Totals:					**200**	**271**	**471**	**$6,661.00**

CREWS BANK & TRUST

Account: NPChkng 0001
Date: 6/10/2026

CREWS BANK & TRUST 2186

ARCADIA ALL FLORIDA
CHAMPIONSHIP RODEO
2450 NE ROAN ST.
ARCADIA, FL 34266

2/10/2026

PAY TO THE ORDER OF Elite Auctions LLC $ **32,076.00

Thirty-Two Thousand Seventy-Six and 00/100********** DOLLARS

Elite Auctions LLC
2019 Morning Sun Lane
Naples, FL 34119

MEMO

AUTHORIZED SIGNATURE

Photo Safe Deposit®

Details on Back.

[redacted]

Security features exceed industry standards and include.

Deposit cashier

FOR MOBILE DEPOSIT ONLY
THE BANK OF

DESOTO COUNTY TOURISM DEVELOPMENT MARKETING GRANT PROGRAM

GRANT APPLICATION CHECKLIST

For consideration by the DeSoto County Tourist Development Council, please make sure your Application is filled out completely and accompanied by the information listed below. If any item is not applicable, indicate N/A over the check box.

- ☐ Completed checklist (this form)
- ☐ Completed Grant Application
- ☐ Articles of Incorporation--two pages
- ☐ Letter of not-for-profit tax-exempt status, for non-profits
- ☐ IRS Form W-9 Request for Taxpayer Identification Number and Certification
- ☐ Written authorization on official organization l etterhead for AUTHORIZED AGENT to act on behalf of Applicant
- ☐ Organizational outline, including but not limited to names and addresses of each board member and corporate officer
- ☐ All receipts pertaining to marketing costs/expenses.
- ☐ Copies of marketing with Visit DeSoto logo.
- ☐ Screen shot of website with Visit DeSoto logo & link to visitDeSoto.com

Deadline to Apply: All applications must be received by mail or dropped off to the Economic and Tourism Development Office with date and time stamped no later than 30 days following the last event.

Awards and disbursement of funds are subject to budget availability and collections of the Tourist Development Tax. All applications will be reviewed by the Tourist Development Council and final awards will be approved by the Board of County Commissioners, including the total amount of available funds for the award.

Office Location:
Turner Agri-Civic Center
2250 N.E. Roan Street
Arcadia, FL 34266

For Questions, contact: Sondra Guffey or Daniel Sutphin
863-993-4807 or S.Guffey@desotobocc.com or d.sutphin@desotobocc.com

The Minutes and By Laws

OF THE MEETINGS

-OF-

THE ARCADIA ALL-FLORIDA CHAMPIONSHIP RODEO, INC.

PUBLISHED BY
FLORIDA CORPORATION SUPPLIES
"48 Hour Service For The Attorney"
Post Office Box 2087
Hollywood, Florida

State of Florida

Department of State

I certify that the attached is a true and correct copy of the Articles of Incorporation of THE ARCADIA ALL-FLORIDA CHAMPIONSHIP RODEO, INC., filed in the Office of the Clerk of the Circuit Court of Desoto County, on April 16, 1952, coming into this office by Certificate of Reincorporation under the name of THE ARCADIA ALL-FLORIDA CHAMPIONSHIP RODEO, INC., a corporation not for profit organized under the Laws of the State of Florida, filed on November 14, 1980, as shown by the records of this office.

The charter number for this corporation is 755128.

Given under my hand and the Great Seal of the State of Florida, at Tallahassee, the Capital, this the 14th day of November, 1980.

George Firestone
Secretary of State

CER 101 Rev. 5-79

1-3881

FILED
NOV 14 8 21 AM '00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CERTIFICATE OF REINCORPORATION

OF

THE ARCADIA ALL-FLORIDA CHAMPIONSHIP RODEO, INC.

The undersigned, President and Secretary respectively of The Arcadia All-Florida Championship Rodeo, Inc. do hereby, pursuant to Florida Statutes Section 617.012, submit the within Certificate for the Reincorporation of The Arcadia All-Florida Championship Rodeo, Inc. under Chapter 617 of the laws of the State of Florida.

1. The Arcadia All-Florida Championship Rodeo, Inc. was incorporated on May 16, 1952 under the then existing Chapter 616 of the Florida Statutes by a decree of Lynn Gerald, Circuit Judge, duly filed in the Office of the Clerk of the Circuit Court of DeSoto County, Florida, a copy of said Charter and all Amendments thereto, certified by the Clerk of the Circuit Court of DeSoto County, Florida being annexed hereto and incorporated herein by reference.

2. The undersigned represent that the issuance and execution of this Certificate was duly authorized by a meeting of the membership of the said Corporation regularly called, and further that the Amendment of its Charter as hereinafter set forth was likewise duly authorized by its membership.

3. The Charter of The Arcadia All-Florida Championship Rodeo, Inc. a certified copy of which is annexed hereto and incorporated herein by reference, as heretofore filed in the Circuit Court in DeSoto County, Florida and approved by the Board of County Commissioners of DeSoto County, Florida on May 13, 1952 is hereby amended in its entirety and shall hereafter read as follows:

ARTICLES OF INCORPORATION

ARTICLE I

NAME AND PRINCIPAL PLACE OF BUSINESS:

The name of this corporation is:

THE ARCADIA ALL-FLORIDA CHAMPIONSHIP RODEO, INC.

The principal place of business is:
c/o William A. Hackney, C.P.A.
Suite 216, First Federal Building
Arcadia, Florida 33821

ARTICLE II

PURPOSES. This corporation is organized and shall be operated exclusively for religious, charitable, educational and scientific purposes.

All of the assets and earnings shall be used exclusively for the purposes hereinabove set out, including the payment of expenses incidental thereto, and no part of the net earnings shall inure to the benefit of any private member or individual, and no substantial part of the activities of the corporation shall be for the carrying on of propaganda or otherwise attempting to influence legislation. In the event of dissolution all assets and earnings shall be paid over to another corporation or corporations organized and operated exclusively for religious, charitable, educational or scientific purposes.

Notwithstanding any other provisions of these Articles, this corporation will not carry on any other activities not permitted to be carried on by (a) a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 or the corresponding provision of any future United States Internal Revenue Law, or (b) a corporation, contributions to which are deductible under Section 170(c)(2) of

provisions of any future United States Internal Revenue Law.

ARTICLE III

TERM OF EXISTENCE: The term for which this corporation is to exist is perpetual.

ARTICLE IV

MEMBERSHIP:

Section 1. Membership shall be open to all persons interested in the objectives of the corporation.

Section 2. The By-Laws of the corporation may prescribe additional qualifications for membership and may provide for additional classes of members.

Section 3. Prospective members shall be admitted to membership upon approval by the Board of Directors, according to procedures and limitations established in the By-Laws.

ARTICLE V

MANAGEMENT:

Section 1. The affairs of the corporation are to be managed by the President, under policies established by the Board of Directors, the Secretary and the Treasurer; provided, however, that the Board of Directors and the By-Laws may prescribe additional officers to participate in the management of the affairs of the corporation.

Section 2. Said officers and Board of Directors of the corporation shall be elected at the annual meeting of the membership for such terms as may be prescribed in the By-Laws, and the Board of Directors may be comprised, in whole or in part, by the officers of the corporation.

of not less than three nor more than twenty-five members, as established by the By-Laws, and the said Board may include the aforementioned officers.

Section 2. The names and addresses of the persons who are presently Directors are as follows:

NAME	ADDRESS
Delma Allen	P.O.B. 591 Arcadia, Florida
Pat Hansel	Rt. 1 Box 166H Arcadia, Florida
Homer Latham	107 N. Manatee Arcadia, Florida
Lucky Mansfield	P.O.B. 1586 Arcadia, Florida
Steve McAllister	806 E. Maple Arcadia, Florida
Durward Smith	117 W. Magnolia Arcadia, Florida
Frankie Tanner	P.O.B. 525 Arcadia, Florida
Bill Autry	P.O.B. 1887 Arcadia, Florida
Mike Durhan	Rt. 4, Box 81 Arcadia, Florida
Tom Griffin	P.O.B. 1402 Arcadia, Florida
John Lipe	Rt. 3, Box 917 Arcadia, Florida
Don Turner	Rt. 2, Box 316 Arcadia, Florida
Terry Welles	Rt. 4, Box 894 Arcadia, Florida
Rick Dodd	Rt. 4, Box 814 Arcadia, Florida
John Kamberg	P.O.B. 998 Arcadia, Florida
Bill McMullen	P.O.B. 1072

NAME	ADDRESS
Jim Parker	P.O.B. 590 Arcadia, Florida
Mike Show	Rt. 5, 21 Cherry Drive Arcadia, Florida
Al Welch	9. S. Parker Avenue Arcadia, Florida

ARTICLE VII

BY-LAWS.

The By-Laws of the corporation are to be made, altered or rescinded by the general membership or the Board of Directors, or both, as shall be provided in the By-Laws.

ARTICLE VIII

FEES AND ASSESSMENTS: The members of this corporation may be subject to such fees and assessments as are provided for in the By-Laws or authorized by the By-Laws, and different fees and assessments may be provided as between different classes of membership, and some classes of membership may be excused from payments of fees or assessments, or both.

ARTICLE IX

AMENDMENT OF ARTICLES OF INCORPORATION.

Section 1. These Articles of Incorporation may be amended in any regular or special meeting of the corporation by a two-thirds (2/3) vote of those members present and eligible to vote, at which meeting there shall be present not less than one-quarter (1/4) of the total membership.

Section 2. Not less than ten (10) days nor more than thirty (30) days prior to the meeting at which the proposed amendment is to be voted on, a copy of the proposed amendment shall be mailed to each member, postage prepaid, addressed to each member at his or her address as said address appears on the records of the corporation. No amendment shall be presented

ARTICLE X

POWERS. This corporation shall be authorized to exercise the powers permitted under Chapter 617 of the Florida Statutes, as amended, subject, however, to the restrictions imposed by Section 617.0105, thereof, if applicable.

ARTICLE XI

DISSOLUTION. Upon the dissolution of this corporation, all of its assets remaining after payment of all costs and expenses of such dissolution shall be distributed to an organization or organizations which are organized and operated exclusively for religious charitable, educational or scientific purposes which have qualified for exemption under Section 501(c)(3) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent Federal tax laws, or to a state or local government, for a public purpose, and none of the assets will be distributed to any member, officer, or director of this corporation.

ARTICLE XII

CAPITAL STOCK AND LIABILITY OF MEMBERS. The corporation shall have no capital stock and the private property of the subscribers and members shall not be liable for the debts of the corporation.

IN WITNESS WHEREOF, Thomas Griffin as President of The Arcadia All-Florida Championship Rodeo, Inc. and Linda Mansfield as Secretary of The Arcadia All-Florida Championship Rodeo, Inc. have executed this Certificate of Reincorporation this 20th day of August, 1980.

WITNESSES:

THE ARCADIA ALL-FLORIDA CHAMPIONSHIP RODEO, INC.

FILED
NOV 14 8 21 AM '80
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Having been named Registered Agent to accept service of process for the above stated corporation at registered office designated in the Articles, I hereby accept such designation and agree to serve as Registered Agent.

Jeffrey S. Russell
200 S. Washington Blvd.
Sarasota, Fl 33577

STATE OF FLORIDA

COUNTY OF SARASOTA

The foregoing instrument was acknowledged before me this 3rd day of Nov., 1980 by Jeffrey S. Russell as Registered Agent.

Notary Public

My Commission Expires:

NOTARY PUBLIC STATE OF FLORIDA AT LARGE
MY COMMISSION EXPIRES APR 23 1981
BONDED THRU GENERAL INS. UNDERWRITERS

0001084 03/27/21

FLORIDA

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

Certificate Number	Effective Date	Expiration Date	Exemption Category
85-8013486438C-6	04/30/2021	04/30/2026	501(C)(3) ORGANIZATION

This certifies that

ARCADIA ALL FL CHAMPIONSHIP RODEO INC
2450 NE ROAN ST
ARCADIA FL 34266-5050

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

FLORIDA

Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Arcadia All-Florida Championship Rodeo, Inc.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

2450 NE Roan Street

Requester's name and address (optional)

6 City, state, and ZIP code

Arcadia, FL 34266

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	2	1	1	6	5	4	5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | Signature of U.S. person Pat Lindsey | Date 1/5/2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

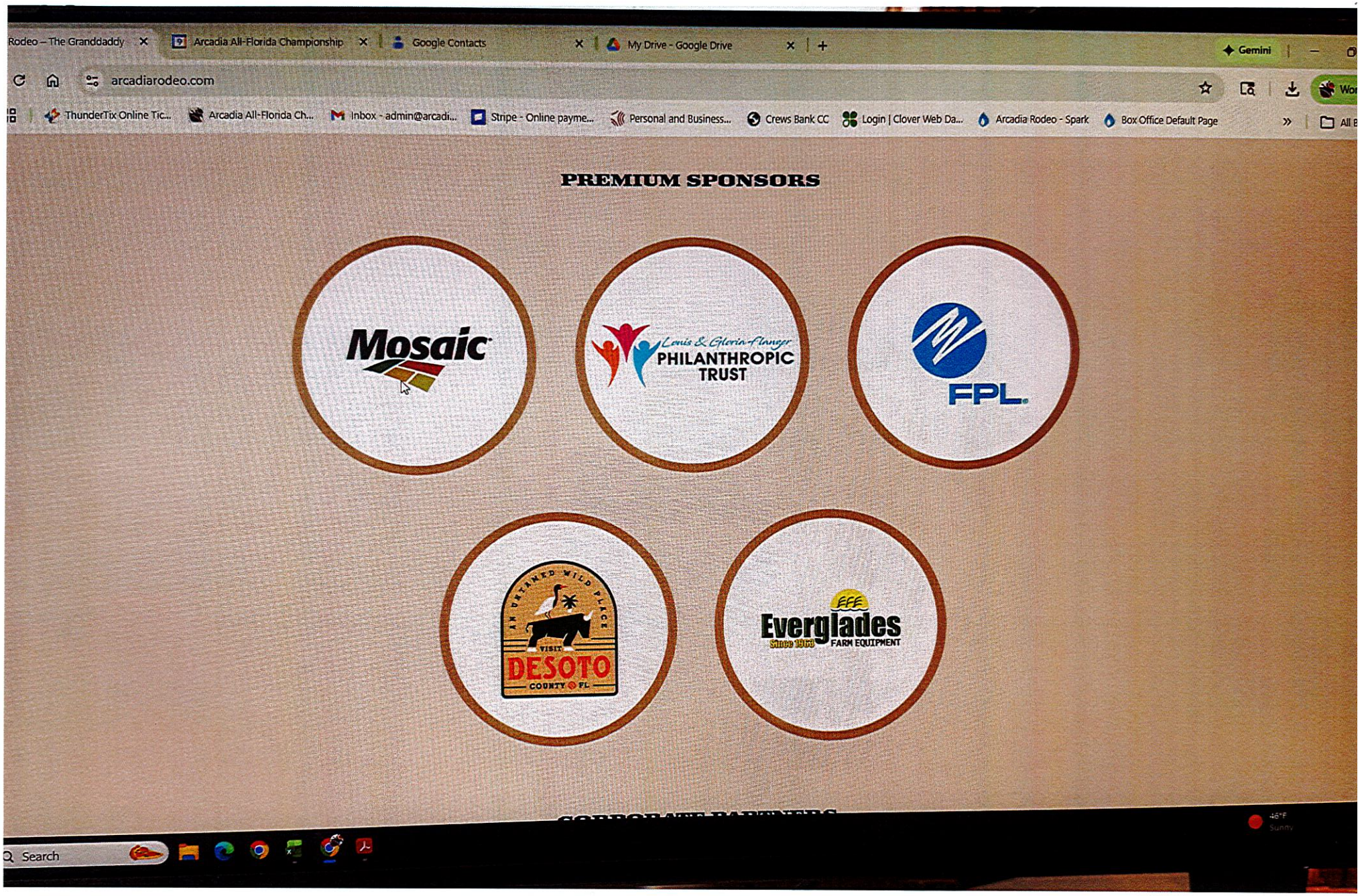
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Directors
9/1/2025 - 8/31/2026

1. Don T. Hall - President (2-yr) 990-1631 – honordth@yahoo.com
2. Weldon Campbell - 1st Vice President (1-yr) (863) 990-4659 – weldon8528@gmail.com
3. Carl McKettrick, Jr. - Treasurer (2-yr) (863) 444-1431 – carl@arcadiastockyard.com
4. Jimmy Fussell - Secretary (1-yr) 990-6073 – jimmyfussell@icloud.com
5. Will Wise – 2nd Vice President (3-yr) 990-1477 – wpwise51@gmail.com
6. Alfred Higginbotham (2-yr) 990-6464 - ahick49@aol.com
7. Tim Vowels (3-yr) 990-6808 – tvowels@arcadiamcds.com
8. John Lipe, Jr (3-yr) 990-0217 – john@allenplumb.com
9. Dr. Dean Hautamaki (2-yr) (941) 302-0316 – dean-hautamaki@smh.com
10. Levi Pearce (1-yr) (863) 634-7009 – levip7009@gmail.com
11. Danielle Brewer (1-yr) (863) 990-2206 – dbrewer777@gmail.com
12. Kevin Shelfer (3-yr) (863) 990-1511 kevin@joshuacitrus.com
13. Butch Strickland (1-yr) (239) 691-7708 bstrick1958@gmail.com
14. Mark Johnson (2-yr) (941) 809-7462- jjshowhorses@yahoo.com
15. Mike Johnson (2-yr) (941) 809-6229- johnsonconcreteservicesinc@gmail.com
16. Kim Bonner (3-yr) (941) 724-3950 - bonner522@gmail.com
17. Linda Strickland (1-yr) (863) 990-1337 - lbstrickland@yahoo.com
18. Frances Parker (3-yr) (863) 990-1462 - francesparker7@icloud.com

1-Year Directors	2-Year Directors	3-Year Directors
Jimmy Fussell	Don T Hall	John Lipe
Butch Strickland	Alfred Higginbotham	Will Wise
Levi Pearce	Carl McKettrick, Jr	Tim Vowels
Danielle Brewer	Dr. Dean Hautamaki	Kevin Shelfer
Weldon Campbell	Mike Johnson	Kim Bonner
Linda Strickland	Mark Johnson	Frances Parker

THIS IS A LIST OF DIRECTORS FOR THE ARCADIA ALL-FLORIDA CHAMPIONSHIP RODEO, AND THEY HAVE NO OWNERSHIP IN THE BUSINESS. 0 PERCENTAGE


Rodeo – The Granddaddy
Arcadia All-Florida Championship
Google Contacts
My Drive - Google Drive
Gemini
arcadiarodeo.com
ThunderTix Online Tic...
Arcadia All-Florida Ch...
Inbox - admin@arcadi...
Stripe - Online payme...
Personal and Business...
Crews Bank CC
Login | Clover Web Da...
Arcadia Rodeo - Spark
Box Office Default Page
PREMIUM SPONSORS
Mosaic
Lewis & Gloria Flanger
PHILANTHROPIC
TRUST
FPL
AN UNTAMED WILD PLACE
VISIT
DESOTO
COUNTY FL
Everglades
Since 1961
FARM EQUIPMENT
Search


ARCADIA
98th Annual
ALL-FLORIDA CHAMPIONSHIP
RODEO
GRANDDADDY
Ol' 'Em All
EST.
1928
MARCH 12-15
MOSAIC ARENA
SCAN THE QR CODE OR PURCHASE TICKETS AT
ARCADIARODEO.COM OR CALL 800-749-7633
ARCADIA RODEO
DESOTO
Mosaic
FPL
Everglades

97TH ANNUAL ARCADIA ALL-FLORIDA CHAMPIONSHIP RODEO
"THE GRANDDADDY OF 'EM ALL"
3RD PERFORMANCE SATURDAY 2:00 P.M.

ARCADIA ALL-FLORIDA CHAMPIONSHIP RODEO

Louis & Gloria Planger PHILANTHROPIC TRUST

Bobby Kerr **Grand Entry** **Military Flags** **Invocation** **National Anthem**

BAREBACK RIDING

Jonah Olson	Brookings, SD	560	Big Dance	_____
Richmond Champion	Stevensville, MT	65	Trap Line	_____
Kade Berry	Weatherford, TX	052	Rocket Man	_____
Jason Wilson	Marshall, MO	903	Big Dreams	_____
Spur Lacasse	Calgary, AB	89	Eagles Pass	_____
Chett Deitz	Milo, AB	969		_____
Bodee Lammers	Tolar, TX	023	Emotional Girl	_____
Tim Murphy	Grandview, TX	766	Sundance Kid	_____
Andy Gingerich	Aberdeen, SD	753	Clayton's Dry Wa	_____

Rerides: 50 Bottom Line FR| 535 Southern Star FR

STEER WRESTLING

Bay Etheredge	Locust Fork, AL	____	Kamry Dymmek	Kissimmee, FL	____
Zack Varner	Villa Rica, GA	____	Cody Green	San Antonio, FL	____
JT Ellison	Calera, AL	____	Juan Alcazar, Jr	Okeechobee, FL	____
Clayton Culligan	Okeechobee, FL	____	Cole Bilbro	Pelahatchie, MS	____
Mose Fleming	Kissimmee, FL	____	Marcus Theriot	Lumberton, MS	____

ACT

TEAM ROPING

Ethan Tays	Crossville, TN	&	Bryson Tays	Crossville, TN	____
Jake Wells	Rainsville, AL	&	Bryer Hamilton	Cleveland, TN	____
Cory Kidd V	Statesville, NC	&	Dustin Davis	Terrell, TX	____
Clint Summers	Lake City, FL	&	Adam Plyler	Pageland, SC	____
Logan Graham	Emmet, AR	&	Cole Walker	Sparta, TN	____
Quinton Parchman	Cumberland City, TN	&	Gus Mosley	Mineral Wells, TX	____
Marcus Theriot	Lumberton, MS	&	Chase Graves	Poplarville, MS	____
Nathan Gray	Tifton, GA	&	Justin Yost	Citra, FL	____
Coy Rahlmann	Ellsinore, MO	&	Cole Curry	Liberty, MS	____
Wes Goodrich	Scooba, MS	&	Jeffery Pierce	Madison, MS	____

SADDLE BRONC RIDING

Codychad Carden	Okeechobee, FL	303	Lil Sugar	_____
Trent Burd	Madison, KS	010	Hot Rocket	_____
Caleb Miller	Welsh, LA	74	Show Off	_____
Drew Bordelon	Ville Platte, LA	842	Molly Brown	_____
Izaah Bartels	New Underwood, SD	700	Big Sister	_____
Joe Priebe	Cody, WY	555	Crazy Buck	_____
Cash Wilson	Wall, SD	856	Final Cut	_____
Brody Wells	Powell, WY	901	Big Ruby	_____
Damian Brennan	Injune, QL	75	Top Pick	_____
Cort Scheer	Elsmere, NE	475	Memphis King	_____
Rusty Wright	Milford, UT	657	Big Country	_____
Kole Ashbacher	Arrowwood, AB	806X		_____

Rerides: 501 High Heels FR| -55 Jimmy FR

Makayla Purcell	Rockledge, FL	____	Jini Justice	Springfield, SC	____
Nikayla Brill	Summerdale, AL	____	Karrigan Cagley	Kentwood, LA	____
Bobbie Alcazar	Okeechobee, FL	____	Kayla Lombardo	Cumberland City, TN	____
Aldyn Ashton	Lorida, FL	____	Summer Williams	Mineral Wells, TX	____
Haley Sage	Beaver, UT	____	Maelee Wade	White, GA	____

Bobby Kerr

TIE DOWN ROPING

Matt Futrell	Union Grove, NC	____	Collin Arnould	Maurice, LA	____
Cole Walker	Sparta, TN	____	Maverick Harper	Iowa, LA	____
Zeke Norfleet IV	Newberry, FL	____	Cheyenne Harper	Iowa, LA	____
Niven Martin	Branford, FL	____	Marcus Theriot	Lumberton, MS	____
James Walsh	Trenton, FL	____	Roan Hudson	Carbon, TX	____

CALF SCRAMBLE

INTERMISSION

WPRA BARREL RACING

Shaeley Jenkins	Palatka, FL	____	Taylor Carver	Broxton, GA	____
Hanna Bilbro	Pelahatchie, MS	____	Abby Yawn	Baxley, GA	____
Addison Roberts	San Antonio, FL	____	Kathleen Menard	Ocala, FL	____
Caitlin Stevens	Zolfo Springs, FL	____	Bobbie Alcazar	Okeechobee, FL	____
Amie Tyre	Jasper, FL	____	Aubrey Sprouse	Lilbourn, MO	____

WPRA JUNIOR BARREL RACING

Mia MacDuff	Cape Coral, FL	Brooke Bates	Arcadia, FL
Reagan Deriso	Arcadia, FL	Ella Kunz	Melbourne, FL

BULL RIDING

Lija Gore	Moore Haven, FL	H17	Rodeo Café	_____
Zack Heimann	Inverness, FL	23H	Babyface Nelson	_____
Brody Yeary	Morgan Mill, TX	1240	Lights Out	_____
Nick Kaczmar	Lake Wales, FL	1248	Ray Lewis	_____
Chase Dougherty	Canby, OR	010	Survivor	_____
Jesse Petri	Dublin, TX	07	Q Ball	_____
Outlaw Outlaw	Hamburg, AR	1234	Revved Up	_____
Riggin Shippy	Colome, SD	042	Iron Claw	_____
Riley Shippy	Colome, SD	211	Man Hunter	_____
Braden Richardson	Jasper, TX	-117	Midnight Train	_____
Cutter Kaylor	Jasper, TX	1225		_____
Kyle Brown	Didsbury, AB	047	High Voltage	_____

Rerides: 032 Super Trooper FR| 5H Cold Roll FR

FPL
EFE Everglades Since 1963 FARM EQUIPMENT
COWBOY CHANNEL
PRORODEO PRCA
AN UNTAMED WILD PLACE VISIT DESOTO COUNTY FL

DeSoto County

7/14/2026

Item #: 12.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Choose an item.

DEPARTMENT: Utilities
SUBMITTED BY: **Jeannine Tatum**
PRESENTED BY: **Greg Harris**

TITLE & DESCRIPTION:
Resolution/Amendment to Utility Fee Schedule B

REQUESTED MOTION:
To adopt a Resolution amending the Utility Fee Schedule B for Liquid Waste Transport Rates and Charges as presented.

SUMMARY:
A modification to the rates for in-county and out-of-county septage disposal for Liquid Waste Transport. The rates were last evaluated and updated in July 2018.

BACKGROUND:
In reviewing the current Utility Rates it has been determined the septage disposal rates (Liquid Waste Transport Rates and Charges) are outdated and insufficient in comparison to surrounding counties. The update is necessary as Desoto County Utilities will begin receiving wastewater from Oak Stone off of CR 760A, ahead of the completion of their wastewater plant as they begin construction for single family homes.

FUNDS:
Budget Amount: Click or tap here to enter text.
Actual Agenda Item: Click or tap here to enter text.
Cost: Click or tap here to enter text.
Account Number: Click or tap here to enter text.
Explanation: Click or tap here to enter text.

Sec. 12-74.5. Transported liquid waste regulations and procedures.

(a) *When permitted; restrictions.* Certain domestic wastes, including primarily those liquid wastes removed from septic tanks, temporary domestic waste holding tanks, portable toilets, and marine vessels that are not able to discharge their domestic wastewater directly into the County's wastewater collection system through approved discharge points designated by the County, may be transported to the wastewater collection system by liquid waste transport or similar vehicles. Transported liquid waste is subject to the restrictions provided in Sections 12-40 and 12-40.5. This section provides regulations and procedures for the control of the discharge of wastes from commercial liquid waste transport vehicles or private septage haulers into the wastewater collection system.

(b) *Administration and permitting.*

(1) A transport waste discharge permit (TWDP) issued by the Department is required for any person who proposes to discharge domestic wastewater from liquid waste transport vehicles into the wastewater collection system. The Director shall approve, deny, or approve with special conditions all applications for permits in accordance with the policies and regulations established in this section. It shall be unlawful for any person to discharge liquid waste transport vehicles at the designated facilities of the wastewater collection system without a current TWDP.

(2) All persons required under the terms of this section to obtain a TWDP, shall submit to the County a completed application for a TWDP together with the required fee. Each application shall include the following information:

a. Name, address and telephone number of applicant. If the applicant is a partnership, corporation or other business, the name of an authorized representative must be provided.

b. The type, license tag number, and description of each vehicle from which waste will be discharged by the applicant. Any new or replacement equipment acquired subsequent to the application shall be reported to the Department prior to any discharge from this new equipment into the wastewater collection system.

c. A statement that the provided information is accurate must be signed by the authorized representative of the wastewater transporter.

(3) Each permit shall be effective for a one-year period and may include special conditions as deemed necessary by the Director. An application for renewal of the permit shall be submitted at least 30 days prior to the expiration date of the existing permit by each applicant wishing to continue to discharge into the wastewater collection system. Failure to submit applications in a timely manner will result in periods when discharge will not be permitted due to lack of authorization.

(4) The TWDP shall be in addition to any other permits, registrations, or occupational licenses which may be required by the Federal, State or local law.

(c) *Revocation of permit.* Any TWDP issued under the provisions of this section is subject to be modified, suspended or revoked in whole or in part during its term for a period of at least one year for cause shown including, but not limited to any one of the following:

(1) Falsification of any information submitted as part of the application for the TWDP.

(2) Falsification of any information contained on a required discharge manifest.

(3) Failure to comply with any requirements or regulations concerning discharges to the wastewater collection system as provided by this division (or any amendments thereto).

(4) Failure to pay required discharge fees, sampling and analytical fees or any assessed surcharges in a timely manner.

(5) When necessary to protect the public health, safety and welfare.

(d) *Withdrawal of permission to discharge.* Withdrawal of permission to discharge shall be in addition to any other penalties for violations of any part of this division.

(e) *Acceptable wastes.* Domestic wastewater generated within the County or outside the County, as authorized by the Director, from septic tanks, temporary domestic waste holding tanks, and portable toilets and sewage wastes generated by marine vessels are the only acceptable wastes for discharge to the wastewater collection system facilities by liquid waste transport vehicles. Wastewaters produced by any type of industrial or manufacturing process and mixtures of industrial and domestic wastewaters from any area are strictly prohibited.

(f) *Pollutant limitations of acceptable wastes.* Acceptable transported liquid wastes as defined in this section are subject to the following pollutant limitations:

(1) All general discharge prohibitions as itemized in Section 12-40; and

(2) All specific limitations as itemized in Section 12-40.5.

(g) *Manifest and permit requirements.* Prior to discharge of each load of waste into the wastewater collection system facilities from a liquid waste transport vehicle, a complete and signed manifest must be presented to the designated wastewater collection system facilities operator in charge. The completed manifest shall indicate the origin of all wastes contained in the vehicle to be discharged. The date, customer name, address served, type and amount of waste must be identified on the manifest for each source of waste contained in the vehicle. The name of the liquid transport company, vehicle license tag number, driver name, date, time and driver's signature must be provided for the manifest to be complete. By signing the manifest, the driver will certify the accuracy of the information provided on that manifest. Discharge will be permitted only when a completed manifest is submitted to the satisfaction of the operator in charge of the wastewater collection system facility.

(h) *Location and time.* Acceptable transported liquid wastes shall be discharged at a primary discharge acceptance location determined by the Director, between the hours of 10:00 a.m. and 4:30 p.m., Monday through Friday, or any other facility authorized by the Department. Discharges may be permitted during other hours and on weekends approved by the Director in advance and at an approved time for the discharge. The exact location of the discharge point within the wastewater collection system facilities shall be identified by the operator in charge as required.

(i) *Fees.* The County hereby adopts the rates, fees, and charges ("fees") applicable to liquid waste transporters outlined in Schedule B, which is on file in the office of the Director of County Utilities.

(j) *Applicability of fees.* These fees relate solely to the matters covered by this section and are separate from all other fees chargeable by the County. Fees may be adopted and/or amended by resolution of the Board of County Commissioners.

(k) *Sampling and analysis of wastes.* Random sampling of the contents of any liquid waste transport vehicle proposed for discharge into the wastewater collection system may be conducted by the operator in charge prior to discharge. Samples will be analyzed by the County laboratory or other authorized laboratory for the purpose of determining the presence of industrial or other prohibited wastes as specified by Sections 12-40 through 12-41. At the driver's request, samples will be split with the haulage company for comparative analysis at his own expense. At a minimum, random samples will be analyzed for the following pollutants: pH, COD, chloride, cadmium, chromium, copper, lead, nickel, silver, zinc, oil and grease, EPA Method 624. Additional analyses may be performed for other pollutants that the Department has reason to believe may be present based on an inspection of the sample and the manifest.

(l) *Enforcement.* A notice of violation will be issued to the appropriate permitted waste hauler if random sampling and analysis reveal a violation. Response to this notice must be received by the County within ten working days of receipt by the waste hauler. The waste hauler will be required to identify the origin of the unacceptable waste and to implement appropriate procedures to prevent the reoccurrence of this violation. Increased demand sampling and analysis of discharges will be carried out by the County once a violation has been detected. Escalating enforcement procedures, administrative fines and other penalties will be applied when continuing violations are detected including, but not limited to, termination of service and pursuit of action in a court of competent jurisdiction in the County for violations of this division.

(Ord. No. 2010-21, § II.54, 7-27-2010)

DeSoto County Utilities
Schedule B
Article 2 Rates and Charges

Rates Effective ~~06/12/18~~ July 14, 2026

Article 2 Section				
5	**Pretreatment Fees**			
	Pretreatment Facilities Plan Review Fee	$500.00		
7	**Fats, Oils, Greases (FOG's) Fees**			
	Wastewater Discharge Permit Application Fee	$225.00		Initially
	Wastewater Discharge Permit Application Fee (includes Annual Inspection)	$200.00		Annually
	Re-Inspection(s) Fee	$50.00		
	FOG Late Report Filing Fee	$75.00		Each Occurrence
	Grease Interceptor Plan Review Fee	$250.00		If required independent of utility
				plans review.
7.k.1	**FOG Violations**	**Fine Amount**	**Recheck Fee**	
	First Violation	$0.00		Warning Letter
	Second Violation	$100.00	$50.00	30 Day Warning Letter
	Third/Final Violation	$500.00	$50.00	30 Day Warning Letter
	If a violator fails to pay such charge within thirty (30) days of notice, the violator will receive a Warning Letter stating that if			
	the charges are not paid within the following thirty (30) days [an overall total of sixty (60) days] the violator's wastewater			
	discharge permit shall be revoked and water service disconnected until such time as the charge is paid in full and corrective			
	action to prevent such violation is implemented to the satisfaction of the County.			
8.b	**Significant Industrial User Fees**			
9.a	Wastewater Discharge Permit Application Fee	$300.00		Initially
11	Appeal Filing Fee	$50.00		Each Filing
13	Wastewater Discharge Permit Annual Renewal Fee	$150.00		Annually
14	Wastewater Discharge Permit Transfer Fee	$150.00		Per Transfer
20, 22 & 23	Report Late Fee	$50.00		Each Occurrence
25.a	Accidental Discharge Facilities Plan and	$500.00		Initially
25.b	Procedures Review	$150.00		Each Review
54	**Liquid Waste Transport**			
54.b.2	Transport Waste Discharge Permit Application Fee	$100.00		Per Customer
54.b.3	Transport Waste Discharge Permit Annual Renewal Fee	$100.00		Annually
54.i.1	Additional Vehicle Fee	$25.00		As Needed
54.i.~~3~~ 2	Waste Discharge Rate (In County source)	~~$0.06~~ $0.12		Per gallon
54.i.3	Waste Discharge Rate (Out of County source)	~~$0.08~~ $0.15		Per gallon
54.i.4	Random Sampling and Analysis Fee	Cost plus 10%		
54.i.5	Transport Waste Discharge Deposit	$1,000.00		Per Account
54.i.6	After Hours Callout	$120.00		One Hour
		$40.00		

DESOTO COUNTY, FLORIDA
RESOLUTION 2026- ___

A RESOLUTION OF DESOTO COUNTY, FLORIDA, PROVIDING FINDINGS AND AMENDING THE RATES AND CHARGES APPLICABLE TO THE RECEIPT AND TREATMENT OF LIQUID WASTE (SEPTAGE) FROM IN-COUNTY AND OUT-OF-COUNTY SOURCES AT THE COUNTY WASTEWATER TREATMENT PLANT; AMENDING SCHEDULE B OF THE DESOTO COUNTY UTILITY RATES AND CHARGES; PROVIDING FOR REPUBLICATION AND INCORPORATION OF THIS AMENDMENT INTO SCHEDULE B OF THE DESOTO COUNTY UTILITY RATES AND CHARGES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Sections 125.01, Florida Statutes, and Chapter 12, Article II of the DeSoto County Code of Ordinances, the Board of County Commissioners of DeSoto County, Florida ("Board") is authorized to establish, amend, and revise rates and charges relating to the County wastewater system; and

WHEREAS, Section 12-74.5(i) of the Code of Ordinances provides that the rates, fees, and charges applicable to liquid waste transporters shall be set forth in Schedule B of the County Utility Rates and Charges, and Section 12-74.5(j) expressly authorizes such fees to be adopted and amended by resolution of the Board of County Commissioners; and

WHEREAS, the Board previously adopted Resolution 2018-____ on June 12, 2018, updating the rates and charges applicable to the receipt and treatment of liquid waste (septage) from in-county and out-of-county sources at the County wastewater treatment plant; and

WHEREAS, the rates established in 2018 have remained unchanged for approximately eight (8) years despite increases in operational, maintenance, treatment, labor, equipment, and regulatory compliance costs associated with the acceptance and treatment of transported liquid waste; and

WHEREAS, County Utilities staff have conducted a review of rates charged by surrounding and comparable jurisdictions and have performed due diligence regarding the costs associated with the County's acceptance and treatment of transported liquid waste; and

WHEREAS, based upon that review, the Board finds that an increase in the transported liquid waste discharge rates is reasonable, necessary, and appropriate, and that the amended rates remain commensurate with those charged by surrounding counties and similarly situated utility systems; and

WHEREAS, the Board further finds that the remaining fees and charges associated with transported liquid waste disposal remain appropriate and should remain unchanged at this time; and

WHEREAS, the Board finds that the amendments set forth herein promote the public health, safety, and welfare and ensure the continued efficient operation of the County wastewater treatment system.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, THAT:

Section 1. **Findings**. The foregoing recitals are hereby adopted and incorporated herein as the legislative findings of the Board.

Section 2. Liquid Waste Transport Rates and Charges.

Schedule B of the DeSoto County Utility Rates and Charges is hereby amended as follows:

(a) Transport Waste Discharge Rates:

54.i.2. - Transport Waste Discharge Rate (In-County Sources) shall be increased from $0.06 per gallon to $0.12 per gallon.

54.i.3 - Transport Waste Discharge Rate (Out-of-County Sources) shall be increased from $0.08 per gallon to $0.15 per gallon.

(b) All other liquid waste transport rates, fees, deposits, permit charges, after-hours charges, and related fees contained within Schedule B shall remain unchanged and in full force and effect.

Section 3. **Incorporation and Republication**. The provisions of Section 2 of this Resolution shall be incorporated into DeSoto County Utility Rates and Charges, Schedule B, which shall thereafter be republished. Any provision of Schedule B that conflicts with this Resolution is repealed to the extent of such conflict.

Section 4. **Effective Date**. This Resolution shall become effective immediately upon its adoption by the Board of County Commissioners of DeSoto County, Florida.

PASSED AND DULY ADOPTED in DeSoto County, Florida, this 14th day of July, 2026.

ATTEST:

BY: _____
Mandy Hines,
County Administrator

DESOTO COUNTY BOARD OF COUNTY COMMISSIONERS

By: _____
Steve Hickox,
Chairman

Approved as to form and legal sufficiency:

By: _____
Valerie Vicente,
County Attorney

DeSoto County

7/14/2026

Item #: 13.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Change Order

DEPARTMENT: Administration
SUBMITTED BY: **Megan Deuchar**
PRESENTED BY: **Dennis Johnson**

TITLE & DESCRIPTION:
Contract Change Order #1 / Construction Services for C.R. 769 Bridge over Horse Creek

REQUESTED MOTION:
Approve the Contract Change Order #1 with Viking Diving Services, Inc., for additional construction services associated with the C.R. 769 Bridge over Horse Creek project, contingent upon approval by Florida Commerce.

SUMMARY:
Staff is requesting approval of Contract Change Order #1 with Viking Diving Services, Inc., for additional construction services associated with the C.R. 769 Bridge over Horse Creek project.

BACKGROUND:
During construction, after exposing the piles at Bents 12, 13, and 14, the contractor identified additional concrete scaling that was not visible during initial inspections. To address this deterioration and protect the piles from further environmental degradation, the Change Order adds 120 linear feet of non-structural pile jacketing, totaling 12 jackets. The additional scope also includes the required mobilization and maintenance of traffic to complete the work.

This Change Order increases the contract amount by $108,500.00 and adds 31 days to the construction schedule, consisting of 30 days for the added work and one previously recognized weather day. The new contract completion date is November 17, 2026.

The original contract for this project was approved by the Board and is funded by the Florida Commerce Community Development Block Grant Mitigation (CDBG-MIT) Program. This Change Order is contingent upon approval by Florida Commerce.

FUNDS:
Budget Amount: **$2,797,180.00**
Actual Agenda Item: **$108,500.00**
Cost: **$1,830,759.28**
Account Number: **308-60555416300000**
Explanation: **Cost reflects the new contract amount including Change Order #1.**

CONTRACT CHANGE ORDER
CR 769 Bridge over Horse Creek – Scour Countermeasures, Pile Jacketing, & Miscellaneous Improvements Project

Project No.: 26-02-00ITB Change Order No.: 1

Date: June 29, 2026 Location: CR 769 Bridge Over Horse Creek

Contract No.: _____ Type: Construction

Company Name: Viking Diving Services, Inc.

Description of change: Add: 120 LF of pile jacketing to the contract scope for Bents 12, 13, and 14, totaling 12 pile jackets. This change also includes the associated Mobilization and Maintenance of Traffic required to perform the additional jacketing work.

Reason for change: After exposing the piles at Bents 12, 13, and 14, it was observed that additional concrete scaling was present at these piles. The non-structural jackets will provide protection of the piles from further environmental exposure and degradation, extending their service life.

Breakdown of Proposed Changes and Basis for Payment
(Includes pertinent drawings and specifications, where necessary)

Item	Item No. and Description	Change in Contract Cost +(-)
1	Item No. 101-1 Mobilization	$6,200.00
2	Item No. 102-1 Maintenance of Traffic	$5,700.00
3	Item No. 457-1-22 Standard Integral Pile Jacketing, Non-Structural (120LF @ $805/LF)	$96,600.00

(1) Total Proposed Change in Contract Cost +(-) $ 108,500.00

(2) Original Contract Price $1,722,259.28

(3) Total All Previous Change Orders $ 0.00

(4) Current Contract Price (Total of Item 2 & Item 3, above) $1,722,259.28

(5) New Contract Price (Total of Item 1 & Item 4, above) $1,830,759.28

(6) Original Construction Contract Time 255 Days

(7) Additional Days Approved 0 Day

(8) Current Contract Time (Total of Item 6 & Item 7) 255 Days

(9) Additional Days Proposed 31 Days

(30 days for change order work and 1 day for prior recognized weather day on April 7, 2026)

(10) New Contract Time (Total of Item 8 & Item 9) 286 Days

(11) New Construction Completion Date: November 17, 2026

Approved by: _____ Date: _____
Dennis Johnson
County Grants Coordinator

Approved by: _____ Date: _____
Valerie Vicente
County Attorney

Approved by: _____ Date: _____
Mandy J. Hines
County Administrator

Approved by: _____ Date: _____
Steve Hickox
Chairman

Approved by: _____ Date: _____
Michael J. Giardullo, P.E.
Engineer of Record

Approved by: _____ Date: _____
Fred Fox
Consultant

Accepted by: _____ Date: _____

Title: _____
Viking Diving Services, Inc

DeSoto County

7/14/2026

Item #: 14.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Agreement

DEPARTMENT: Administrative Services
SUBMITTED BY: **Cindy Talamantez**
PRESENTED BY: **Cindy Talamantez**

TITLE & DESCRIPTION:
Cooperative Piggyback Purchase Agreement-C.A.P Government Inspection Services

REQUESTED MOTION:
Approve the Cooperative Piggyback Purchase Agreement with C.A.P Government for inspection services on an as needed basis.

SUMMARY:
Cooperative Piggyback Purchase Agreement-C.A.P Government Inspection Services

BACKGROUND:
Staff is requesting Board approval to utilize a cooperative piggyback purchasing agreement with CAP Government through the City of Palm Bay's existing contract for outsourced inspection services on an as-needed basis.
Due to the current vacancy in the Public Safety Department's Fire Inspector position, staff recommends utilizing CAP Government to provide temporary fire inspection services until the position can be filled with a full-time employee. Recruitment efforts are currently underway to fill the vacancy.
Once the permanent Fire Inspector is hired, staff recommends retaining CAP Government as an on-call resource to provide fire inspection and building inspection services on an as-needed basis to assist with staffing needs, workload fluctuations, or future vacancies.

FUNDS:
Budget Amount: **Not budgeted**
Actual Agenda Item Cost: **Will be hourly based on need.**
Account Number: **No monetary request at this time**

Explanation: **A Budget Amendment will be coming to a future meeting to move the funds for the services from Professional Services.**

COOPERATIVE (PIGGYBACK) PURCHASE AGREEMENT
BETWEEN DESOTO COUNTY, FLORIDA AND
C.A.P. GOVERNMENT, INCORPORATED

DESOTO COUNTY, Florida (the "County"), pursuant to Section 4.10.1 of the DeSoto County Purchasing Manual, now desires to enter into a Cooperative Purchase Agreement (Piggyback) with C.A.P. Government, Inc., a corporation incorporated in the State of Florida ("Contractor"), to provide Fire Inspection and Fire Plan Review services for DeSoto County (the "Services"), under the same terms and conditions as the agreement between Contractor and the City of Palm Bay, a Florida municipal corporation, Contract Number 08-ITB-26, which is attached hereto as Attachment "A" and incorporated by reference, with an effective date of April 27, 2026 ("Master Agreement") which Master Agreement resulted from a competitive procurement, 08-ITB-26.

DeSoto County has reviewed the Master Agreement and agrees to the terms and conditions and further agrees that proposed pricing is fair and reasonable. Contractor hereby agrees to provide such services and prices to DeSoto County under the same price(s), terms and conditions as the referenced Master Agreement and Contract Documents, as set forth herein, subject to the below:

1. All references in the Master Agreement between the parties shall be assumed to pertain to and are binding upon Contractor and DeSoto County and further agrees that proposed pricing is fair and reasonable. Contractor hereby agrees to provide such Services and prices to DeSoto County under the same price(s), terms and conditions as are in the Contract Documents and incorporated by reference herein.

2. All references in the Contract Documents to "City" or "City of Palm Bay" shall be substituted with "DeSoto County, Florida".

3. The Contract Documents shall consist of this Agreement, as well as the following, which are incorporated herein by reference:

   a. The Master Agreement;
   b. Contractor's bid/response to the City of Palm Bay Invitation to Bid 08-ITB-26; and
   c. City of Palm Bay Invitation to Bid 08-ITB-26, and all its addenda and attachments.

In the event there is a conflict between the terms of any of the Contract Documents, the terms of this Agreement shall supersede over the other documents, and the terms of the remaining documents shall be given preference in their above listed order.

4. The parties further agree that exclusive venue of any legal or equitable action that arises out of or relates to this agreement or the contract shall be the appropriate state court in DeSoto County, Florida, in any such action, Florida law shall apply.

5. The parties agree to comply with the General Insurance Requirements set forth in Attachment “B” which are incorporated herein as part of the Agreement.

6. The parties agree to comply with the Anti-Human Trafficking Affidavit set forth in Attachment “C” which are incorporated herein as part of the agreement.

7. The parties agree to comply with the following: UNITED STATES-PRODUCED IRON AND STEEL (s. 255.0993, Fla. Stat.). Any iron or steel product permanently incorporated into the project must be produced in the United States.

8. That the DeSoto County Administrative Agent for the Notice provisions is as follows:

Mandy J. Hines County Administrator DeSoto County 201 East Oak Street, Suite 201 Arcadia, FL 34266	**With a copy to:** County Attorney Office 201 East Oak Street, Suite 201 Arcadia, FL 34266

9. Contractor shall be required to comply with the requirements under Florida’s Public Records Law found in Chapter 119, Florida Statutes.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 863-993-4800, S.ALTMAN@DESOTOBOCC.COM, 201 E. OAK STREET, ARCADIA, FLORIDA 34266.

Contractor must comply with the Florida public records laws, Florida Statute chapter 119. Specifically, if and to the extent Chapter 119 is applicable to Contractor’s performance pursuant to this Agreement, Contractor must:

a. Keep and maintain public records required by the County to perform the service.

b. Upon request from the County’s custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119 Florida Statutes or as otherwise provided by law.

c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract, Contractor shall destroy all copies of such confidential and exempt records remaining in its possession if the contractor does not transfer the records to the County.

d. Upon completion of the contract, transfer, at no cost, to the County all public records in possession of the contractor. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the public agency, upon the request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

10. The parties agree to comply with Prohibition Against Contracting with Scrutinized Companies. Pursuant to Florida Statutes Section 215.4725, contracting with any entity that is listed on the Scrutinized Companies that Boycott Israel List or that is engaged in the boycott of Israel is prohibited. Contractors must certify that the company is not participating in a boycott of Israel. Any contract for goods or services of One Million Dollars ($1,000,000) or more shall be terminated at the County's option if it is discovered that the entity submitted false documents of certification, is listed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria after July 1, 2018.

11. Any contract entered into or renewed after July 1, 2018, shall be terminated at the County's option if the company is listed on the Scrutinized Companies that Boycott Israel List or engaged in the boycott of Israel. Contractors must submit the certification that is attached to this agreement as Attachment "D". Submitting a false certification shall be deemed a material breach of contract. The County shall provide notice, in writing, to the Contractor of the County's determination concerning the false certification. The Contractor shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination was in error. If the Contractor does not demonstrate that the County's determination of false certification was made in error, then the County shall have the right to terminate the contract and seek civil remedies pursuant to Florida Statute Section 215.4725.

THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK.
SIGNATURE PAGE FOLLOWS.

Agreed, accepted and consented to the _____ day of _____, 2026.

WITNESS:

_____
Signature

_____
Print Name

CONTRACTOR

BY: _____

_____
Print Name

ATTEST:

_____
Mandy Hines
County Administrator

DESOTO COUNTY, FLORIDA

BY: _____
Steve Hickox

ITS: Chairman

DATE: _____

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

_____
Valerie Vicente
County Attorney

Attachment "A"
Master Agreement and Pricing

AGREEMENT

For

08-ITB-26

PLAN REVIEW AND BUILDING INSPECTOR SERVICES

Awarded Contractor

C.A.P. Government, Inc.
1910 N. Florida Mango Rd.
West Palm Beach, FL 33409
305-448-1711
carlos.del-pino@bureauveritas.com

AGREEMENT

THIS AGREEMENT, made this 27 day of, April 2026, by and between the City of Palm Bay, 120 Malabar Road, SE, Palm Bay, FL 32907, a Florida municipal corporation and political subdivision of the State of Florida, hereinafter referred to as City and C.A.P. Government, Inc. (FEIN 65-0121594), 1910 N. Florida Mango Rd., West Palm Beach, FL 33409, hereinafter referred to as "Contractor", for the term specified herein, with the City having the option to extend this Agreement for an additional period of time, upon mutual agreement of the parties, therefore, for good and valuable consideration, the receipt and sufficiency of which the parties acknowledge, the parties agree as follows:

WITNESSETH:

1. DOCUMENTS

The following documents are hereby incorporated into and made part of this agreement:

A. Specifications and Contract Documents prepared by the City of Palm Bay, "08-ITB-26, Plan Review and Building Inspector Services". (Exhibit A)
B. CONTRACTOR'S response to the City's Invitation to Bid. (Exhibit B)

All exhibits may also be collectively referred to as the "Documents". In the event of any conflict between the Documents or any ambiguity or missing specifications or instructions, the following priority is established:

A. Specific direction from the Chief Procurement Officer or designee.
B. This Agreement and any attachments.
C. Exhibit A
D. Exhibit B

2. SCOPE

The Contractor is to perform the Work under the general direction of the City as defined in the Invitation for Bid and amendments, incorporated by reference herein and made a part thereof as fully as if herein set forth.

Unless otherwise specified herein, the Contractor is to furnish all materials, tools, equipment, manpower, and consumables to complete the Work.

By signing this Agreement, the Contractor represents that it has thoroughly inspected the work site (as described in the Documents) and the weather, soil and water conditions that may affect it, and has thoroughly reviewed the documents incorporated into this Agreement by reference and that it accepts the work and the conditions under which the work is to be performed.

3. TERM OF AGREEMENT

The period of this Agreement shall be for twelve (12) months, beginning on April 1, 2026, and ending on March 31, 2027. This Agreement may, by mutual written assent of the parties, be extended for four (4) additional twelve (12) month periods or portions thereof, up to a cumulative total of sixty (60) months.

4. COMPENSATION

The Contractor agrees to provide the services and materials as specified in its bid to the City at the cost specified in Exhibit B, incorporated by reference herein and made a part hereof as fully as if herein set forth.

The amount as specified in Exhibit B may be increased or decreased by the City under this Agreement, through the issuance of a written Amendment.

Any prices specified in this Agreement or Addendum thereto, will remain firm for the term of this Agreement.

5. PAYMENT

Upon acceptance of work by using department of the City, employees and others, the City shall make payment to the Contractor in accordance with the Local Government Prompt Payment Act, Chapter 218, Florida Statutes.

The City reserves the right, with justification, to partially pay any invoice submitted by the Contractor when requested to do so by the using City department. All invoices shall be directed to the Accounts Payable Section, City of Palm Bay, 120 Malabar Road, SE, Palm Bay, FL 32907.

NOTE: ALL INVOICES MUST CLEARLY INDICATE THE CITY PURCHASE ORDER NUMBER.

6. GENERAL CONDITIONS

6.1. Patents

The Contractor shall pay all royalties and assume all costs arising from the use of, including but not limited to, any invention, design, process, materials, equipment, product, or device in performance of the Work, which is the subject of patent rights or copyrights. For other good and valuable consideration, Contractor shall, at its own expense, hold harmless and defend the City, and all persons and entities defined as the "City" elsewhere in this Agreement (hereinafter and through the Agreement as "City"), against any claim, suit or proceeding brought against the City which is based upon a claim, whether rightful or otherwise, that the Work, or any part thereof, furnished under this Agreement, constitutes an infringement of any patent or copyright of the United States or any other country. The Contractor shall pay all damages and costs awarded against and/or assessed or paid by the City and acknowledges other and additional good and valuable consideration for this provision. This provision is supplemental to the following Section 6.2.

6.2. Indemnification

For other and additional good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Contractor, including but not limited to the Contractor's officers, officials, employees, representatives, agents, contractors officers, etc., subcontractors and their officers, etc. (hereinafter Contractor) hereby agrees to indemnify, hold harmless and defend the City of Palm Bay, including but not limited to its officers, agents, subcontractors, officers, officials, representatives, volunteers, employees and all those others acting on the City's behalf (hereinafter City) against any and all liability, loss, cost, damages, expenses, claims or actions of whatever type or nature, including but not limited to attorney and expert fees and suit cost, for trials and appeals, that the City may pay, sustain, or incur arising wholly or in part due to any negligent or deliberate act, error or omission of Contractor in the execution, performance or non-performance or failure to adequately perform Contractor's obligation pursuant to this Agreement.

Nothing contained in this Agreement is in any manner intended either to be a waiver of the limitation placed upon the City's liability as set forth in Section 768.28 Florida Statutes, or to extend the City's liability beyond the limits established in said Section 768.28. No claim or award against the City shall include attorney's fees, investigative costs, extended damages, expert fees, suit costs or pre-judgment interest.

In addition, Contractor shall indemnify, defend, and hold harmless City against all liability, costs, expense, expert witnesses' fees, attorney's fees, claims, losses, or damages that the City may incur arising from the following:

1. A violation by Contractor of any applicable federal, state, or local law, rule or regulation including, without limitation, performance conditions in this Agreement.
2. Any penalty or fine incurred by or assessed against City to the extent caused by any act of the Contractor.
3. Any injury, illness, disease, death or other harms suffered or incurred by any employee of Contractor, resulting from the failure of Contractor to comply with applicable health and safety procedures, regardless of whether or not the entity involved has adopted OSHA or EPA safety and health protocols and procedures.

4. Any patent or copyright infringement by Contractor.
5. Any lien or other claim by contractor inconsistent with this Agreement.
6. Any obligation of City resulting from Contractor's errors, omissions, or breach of obligation.

6.3. Environmental Health and Safety

Contractor shall place the highest priority on health and safety and shall maintain a safe working environment during performance of the Work. Contractor shall comply, and shall secure compliance with all applicable environmental, health, safety and security laws and regulations, and performance conditions in this Agreement. Compliance with such requirements shall represent the minimum standard required of Contractor. Contractor shall be responsible for examining all federal, state and local requirements and determine whether additional or more stringent environmental, health, safety and security provisions are required for the Work. Contractor agrees to utilize protective devices as required by applicable laws, regulations, and any industry or Contractor's health and safety plans and regulations, and to pay the costs and expenses thereof, and warrants that all such persons shall be fit and qualified to carry out the Work.

Nothing contained in this Agreement shall affect Contractor's status as an independent contractor. Contractor shall ensure that the provisions of this Agreement are made binding on all persons or entities who perform on Contractor's behalf. A violation of this provision shall be considered to be a material and substantial breach of this Agreement.

6.4. Termination

The City reserves the right to terminate this contract without cause by giving thirty (30) days prior notice to the contractor in writing of the intention to terminate.

The City may terminate with cause if at any time the contractor fails to fulfill or abide by any of the terms or conditions specified. Failure of the Contractor to comply with any of the provisions of this Agreement shall be considered a material breach of Agreement and shall be cause for immediate termination of the Agreement at the discretion of the City.

In the event sufficient budgeted funds are not available for a new fiscal period, the City shall notify the contractor of such occurrence and Agreement shall terminate on the last day of current fiscal period without penalty or expense to the City.

Contractor understands and agrees that the City may immediately terminate this contract upon written notice if the Contractor is found to have submitted a false certification or any of the following occur with respect to the Contractor or a related entity: (i) for any contract for goods or services in any amount of monies, it has been placed on the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, or (ii) for any contract for goods or services of one million dollars ($1,000,000) or more, it 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 it is found to have been engaged in business operations in Cuba or Syria.

6.5. Notice of Deficiency

If the Contractor is notified in writing of a fault, deficiency or error in the equipment, materials, Work or criminal records of employees provided within ten (10) days from the discovery of any fault, deficiency or error of the Work, the Contractor shall, at the City's option, either: 1) re-perform such portions of the Work to correct such fault, defect or error, at no additional cost to the City, or 2) refund to the City, any amounts paid by the City that are attributable to such portions of the faulty, defective or erroneous Work, including the costs for re-performance of the work provided by other Contractors.

6.6. Default

An event of default shall mean a breach of this Agreement by Contractor as determined by City. An event of default shall include but not be limited to the following:

- Contractor has not performed services on timely basis;
- Contractor has refused or failed to supply enough properly skilled personnel;

- Contractor has failed to make prompt payment to subcontractors or suppliers for any services;
- Contractor has failed to fulfill representations made in this Agreement;
- Contractor has refused or failed to provide the Services as defined in this Agreement; or
- Contractor has failed to timely address a fault, deficiency or error in the equipment, materials, Work or criminal records of employees as provided in the Notice of Deficiency.

If a contractor is in default on its contract with the City, the City shall follow the procedures contained herein:

1. The City shall notify, in writing, the Contractors to adhere to contract terms and conditions. This notice shall state the nature of the failure to perform and provide a time certain for correcting the failure within a reasonable time period. The notice will also provide that, should it fail to perform within the time provided, the contractor will be found in default and removed from the City's approved vendor list.
2. Unless the Contractor corrects its failure to perform within the time provided, or unless the City determines on its own investigation that the Contractor's failure is legally excusable, the City shall find the Contractor in default and shall issue a second notice stating (i) the reasons the Contractor is considered in default, (ii) that the City will reprocure or has reprocured the commodities or services, and (iii) and the amount of the reprocurement if known.
3. The defaulting Contractor will not be eligible for award of a contract by the City until such time as the City is reimbursed by the defaulting Contractor for all reprocurement costs. Reprocurement costs may include both administrative costs and costs or price increases incurred or to be incurred as a result of the reprocurement.
4. Pursuant to Section 38.16, Procurement Code of Ordinance, the defaulting Contractor will be advised of their right to initiate written protest proceedings pursuant to Section 38.15 of the Procurement Ordinance within five (5) business days after the date of notification.
5. Until such time as it reimburses the City for all reprocurement costs and the City is satisfied that further instances of default will not occur, the defaulting Contractor shall not be eligible for award of a contract by the City. To satisfy the City that further instance will not occur; the defaulting Contractor shall provide a written corrective action plan addressing the original grounds for default.

The forgoing provisions do not limit, waive, or exclude the City's remedies against the defaulting contractor at law or in equity.

6.7. Warranty

The Contractor warrants that the Work including, but not limited to the equipment, materials and employees provided shall conform to professional standards of care and practice in effect at the time the Work is performed, shall be of the highest quality and be free from all faults, defects, or errors. Whenever required by the specifications of the Invitation for Bid, the Contractor warrants that all equipment and materials provided shall be new. If the Contractor is notified in writing of a fault, deficiency or error in the equipment, materials, Work or criminal records of employees provided within ten (10) days from the discovery of any fault, deficiency or error of the Work, the Contractor shall, at the City's option, either: 1) re-perform such portions of the Work to correct such fault, defect or error, at no additional cost to the City, or 2) refund to the City, any amounts paid by the City that are attributable to such portions of the faulty, defective or erroneous Work, including the costs for re-performance of the work provided by other Contractors.

ALL EQUIPMENT AND MATERIALS PROVIDED AND USED BY THE CONTRACTOR SHALL BE MERCHANTABLE AND BE FIT FOR THE PURPOSE INTENDED.

THE CONTRACTOR SHALL BE LIABLE FOR SECONDARY, INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY NATURE RESULTING FROM ANY WORK PERFORMED UNDER THIS AGREEMENT.

6.8. Time of Completion

The parties understand and agree that time is of the essence in the performance of this Agreement. Neither the Contractor nor the City shall be liable for any loss or damage resulting from any delay or failure to perform its contractual obligations within the time specified due to but not limited to acts of God, any force majeure, actions or regulations by any governmental entity or representative, strikes or other labor trouble, fire, natural or man-made disasters, or any other causes, contingencies or circumstances not subject to either the Contractor's or City's control, that prevent or hinder the performance of the Contractor's or City's contractual obligations. Any such causes of delay, even though existing on the date of the Agreement or on the date of the start of Work, shall extend the time of the Contractor's or City's performance by the length of the delays occasioned thereby, including delays reasonably incident to the resumption of normal Work schedules. However, under such circumstances as described herein, the City may at its discretion, cancel this Agreement at its sole discretion for the convenience of the City and the Contractor shall only be entitled to compensation for all work satisfactorily performed and the limitation of damages provision contained in Section 20 - LIMITATION OF LIABILITY shall apply.

6.9. Liquidated Damages

Parties agree that damages are difficult to determine but the following liquidated damages are agreed to be a reasonable cost for any delays: If the Contractor shall neglect, fail or refuse to complete the Work within the time specified, or any proper extension thereof granted by the City, then the Contractor hereby agrees, as part consideration for awarding the Agreement, to pay the City the sum of One-Hundred Dollars ($100.00), for each and every calendar day that the Contractor shall be in default after the time stipulated in the Agreement for completing the Work. The Contractor and City acknowledge and agree that said sum is not a penalty but liquidated damages for breach of contract.

The City and Contractor agree that the damages that will be incurred by the City as a result of Contractor's delay in meeting a completion date are of a kind difficult to accurately estimate, and the Contractor further agrees that the amount herein provided is a reasonable forecast of the damages that will actually be incurred by the City in the event of any such delay and not a penalty.

6.10. Insurance Requirements

The Contractor, and its subcontractors, subconsultants, assignees and suppliers, at its own expense, shall keep in force and at all times maintain during the term of this Agreement:

6.10.1. **Commercial General Liability**: The contractor shall provide combined single minimum limits of $1,000,000.00 each occurrence / $2,000,000.00 general aggregate for bodily injury and property damage liability. This shall include premises/operations, products, completed operations, personal and advertising injury, and contractual liability, specifically confirming and insuring the indemnification and hold harmless clause of the contract. This policy of insurance shall be considered primary to and not contributing to any insurance maintained

by the City of Palm Bay and shall name the City of Palm Bay as an additional insured. The policy of insurance shall be written on an "occurrence" basis and form.

6.10.2. **Automobile Liability**: Contractor shall provide minimum limits of liability of $1,000,000.00 each accident, combined single limit for bodily injury and property damage. This shall include coverage for:
- Owned Automobiles
- Hired Automobiles
- Non-Owned Automobiles

6.10.3. **Umbrella / Excess Liability**: Contractor shall provide umbrella/excess coverage with limits of no less than $1,000,000.00 excess of Commercial General Liability, Automobile Liability and Employers Liability. **This coverage is optional if the Contractor has $2,000,000 General Aggregate under the Commercial General Liability Policy**

6.10.4. **Workers' Compensation Coverage**: Full and complete Workers' Compensation Coverage, including coverage for Employer's Liability, as required by State of Florida law, shall be provided. Should the Named Vendor utilize a Professional Employer Organization, said Vendor acknowledges and agrees that all employees sent to the City of Palm Bay MUST be included on that PEO roster.

Insurance Certificates
The City of Palm Bay is to be specifically included as an additional insured on all certificates of insurance (with exception to Workers Compensation). Waiver of Subrogation is required for Commercial General Liability and Automobile Liability. All certificates must be received prior to commencement of service/work. In the event the insurance coverage expires prior to the completion of this contract, a renewal certificate shall be issued thirty - (30) days prior to said expiration date. The certificate shall provide a thirty - (30) day notification clause in the event of cancellation or modification to the policy.

The Contractor shall declare any self-insured retention or deductible amount in excess of $5,000 for any policy. The City reserves the right to reject any self-insured retention or deductible in excess of $5,000.

All insurance carriers shall be rated (A) or better by the most recently published A.M. Best Rating Guide. Unless otherwise specified, it shall be the responsibility of the contractor to ensure that all subcontractors comply with the insurance requirements set forth in this Agreement. The City may request a copy of the insurance policy according to the nature of the project. City reserves the right to accept or reject the insurance carrier.

Contractor shall obtain insurance on an "occurrence" basis if such insurance is available at commercially reasonable premium costs. Any insurance on a "claim made" basis shall be maintained for at least three (3) years after acceptance of the Work.

7. ACCEPTANCE
The City will be deemed to have accepted the Work after the Chief Procurement Officer is notified by the appropriate City department(s) of its satisfaction that the work for their respective department(s) is completed.

8. CORRECTION OF WORK
The Contractor shall promptly correct all Work rejected by the City for failing to conform to this Agreement. The Contractor shall bear all costs of correcting such rejected Work.

9. RIGHT TO AUDIT RECORDS
The City reserves the right to audit the records of the Contractor related to this Agreement at any reasonable time during the prosecution of the work included herein and for a period of three (3) years

after termination of the date of the contract. The Contractor agrees to provide copies of any records necessary to substantiate payment requests to the City as may be requested by the City, solely at the cost of reproduction.

10. PUBLIC RECORDS

The City is a public agency subject to Chapter 119, Florida Statutes. The Contractor shall comply with Florida's Public Records law. Specifically, the Contractor shall:

- **A.** Keep and maintain public records that ordinarily and necessarily would be required by the public agency in order to perform this service.
- **B.** Provide the agency with access to public records at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
- **C.** Ensure that public records that are exempt or that are confidential and exempt from public record requirements are not disclosed except as authorized by law; and
- **D.** Meet all requirements for retaining public records and transfers to the City, at no cost, all public records in possession of the contractor upon termination of the contract and destroy any duplicate public records that are exempt or confidential and exempt. All records stored electronically must be provided to the City in a format that is compatible with the information technology systems of the City.

The failure of the Contractor to comply with the provisions set forth in this section shall constitute a material breach of Agreement and shall be cause for immediate termination of the Agreement.

If the Contractor has questions regarding the application of Chapter 119 Florida Statutes, to the contractor's duty to provide public records relating to this contract, contact the custodian of public records at the City of Palm Bay Procurement Department, 120 Malabar Road SE, Suite 200 Palm Bay, Florida 32907; 321-952-3424; or procurement@palmbayfl.gov.

11. TIME IS OF THE ESSENCE

The parties agree that time is of the essence in the completion of the Work called for under this Agreement. By executing this Agreement, Contractor affirms that it believes the schedule to be reasonable; provided, however, the parties acknowledge that the schedule might be modified as the City directs.

The Contractor agrees that all Work shall be prosecuted regularly, diligently, and uninterrupted at such a rate of progress that will ensure full completion thereof within the time specified.

12. INFORMATION

All information, including but not limited to data, documents, plans, and specifications furnished to or developed for the City by the Contractor or its employees, pursuant to this Agreement, excluding previously copywritten materials, shall be the sole property of the City and all rights therein are reserved by the City, except that the Contractor may disclose any such information to its corporate affiliates and their agents.

13. EXTRA WORK

The City, without invalidating this Agreement, may order changes in the Work within the general scope of this Agreement consisting of additions, deletions, or other revisions, the Agreement price and time being adjusted accordingly. All such changes in the Work shall be authorized by written Addenda to this Agreement and shall be executed under the applicable conditions of the Agreement.

If the Contractor plans to make a claim for an increase in the Agreement price or an extension in the Agreement Schedule/Term, written notice shall be first given to the City within ten (10) calendar days after the occurrence of the event giving rise to such a claim. The Contractor shall give this written notice to the City, together with written approval secured from the Procurement department before proceeding to execute the Work.

No claim for extra work will be considered valid by the City unless first approved by the City in writing with Contractor's claim submitted in writing.

14. FAMILIARITY WITH THE WORK

The Contractor by executing this Agreement acknowledges full, total, and complete understanding of the extent and character of the Work required and the conditions surrounding the performance thereof. The City will not be responsible for or be bound by any claimed misunderstanding of the Work to be furnished or completed, or any misunderstanding of conditions surrounding the performance thereof. It is understood that the execution of this Agreement by the Contractor serves as its stated unequivocal commitment to fulfill all the conditions referred to in this Agreement.

15. TITLE AND RISK OF LOSS

The title and risk of loss to the Work shall pass from the Contractor to the City upon the City's final acceptance of the Work.

16. INDEPENDENT CONTRACTOR, ASSIGNMENT AND SUBCONTRACTS

In the performance of the Work, Contractor shall operate and have the status of an independent contractor and shall not act as or be an agent or employee of City.

This Agreement cannot be assigned without the written approval of the City. Assignment may be made solely at the discretion of the City, and the City's decision will be final. Contractor shall obtain the consent of City, in writing, of each subcontractor it intends to use before entering into a contract with any subcontractor.

17. INSPECTION AND NON-WAIVER

Contractor shall permit the representatives of City to inspect and observe the Work at all times.

The failure of City to insist upon strict performance of any other terms of this Agreement or to exercise any rights conferred by this Agreement shall not be construed by Contractor as waiver of City's right to assert or rely on any such terms or rights on any future occasion or as a waiver of any other terms or rights.

18. NOTICES

All notices required by any of the Contract Documents shall be in writing and shall be deemed delivered upon mailing by certified mail, return receipt requested to the following:

To the Contractor:
Carlos A. Penin, PE, President
C.A.P. Government, Inc.
1910 N. Florida Mango Rd.
West Palm Beach, FL 33409

To the City:
Chief Procurement Officer
City of Palm Bay
120 Malabar Rd SE
Palm Bay, FL 32907

Copy to: City Manager
City of Palm Bay
120 Malabar Rd SE
Palm Bay, FL 32907

19. NO LIENS

Contractor acknowledges that Contractor or any other person directly or indirectly acting for or through Contractor are legally unable to file a mechanic's or construction lien against the real property on which the work is performed or any part thereof or against any personal property or improvements thereon or make a claim against any monies due or to become due from the City to Contractor for or on account of any work, labor, services, material, equipment, or other items furnished in connection with the Work or any change order, Contractor agrees to inform all subcontractors of such inability and further agrees to satisfy, remove, or discharge any liens or claims that may be filed at its own expense by bond, payment, or otherwise within twenty (20) days of the filing thereof or from receipt of written notice from the City.

Additionally, until such time as such lien or claim is satisfied, removed, or discharged by Contractor, all monies due to Contractor or that become due to Contractor before the lien or claim is satisfied, removed, or otherwise discharged shall be held by City as security for the satisfaction, removal and discharge of such lien and any expense that may be incurred while obtaining such. If Contractor shall fail to do so, City shall have the right, in addition to all other rights and remedies provided by this Agreement or by law, to satisfy, remove, or discharge such lien or claim by whatever means City chooses at the entire and sole cost and expense of Contractor which costs and expenses shall, without limitation hereby, include attorney's fees, litigation costs, fees and expenses and all court costs and assessments.

20. LIMITATION OF LIABILITY

The City desires to enter into this Agreement only if in so doing the City can place a limit on the City's liability for any cause of action arising out of this Agreement. For other and additional good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Contractor expresses its willingness to enter into this Agreement with the knowledge that the Contractor's recovery from the City to any action or claim arising from the Agreement is limited to a maximum amount of the contract value less the amount of all funds actually paid by the City to Contractor pursuant to this Agreement. Nothing contained in this paragraph or elsewhere in this Agreement is in any manner intended either to be a waiver of the limitation placed upon the City's liability as set forth in Section 768.28, Florida Statutes, or to extend the City's liability beyond the limits established in said Section; and no claim or award against the City shall include attorney fees, investigative costs, expert fees, suit costs or pre-judgment interest. This section shall not prevent the City from taking corrective action against the Contractor.

21. MISCELLANEOUS PROVISIONS

21.1. The Contractor shall comply with all applicable federal, state, and local laws, ordinances, rules and regulations pertaining to the performance of Work under this Agreement.

21.2. By entering into this Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than 20 calendar days after the date of termination. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination.

21.3. The Contractor's employees are required to obtain, at no charge, from the City's Human Resources Department, a security identification badge prior to performance of its awarded contract. This law is established by the City Council through the City Ordinance Number

2007-48, Public Protection Act, as amended by City Ordinance Number 2007-96, with an effective date of November 15, 2007.

21.4. No waiver, alterations, consent, or modification of any of the provisions of this Agreement shall be binding unless written and signed by the Chief Procurement Officer.

21.5. The Contractor shall procure all permits, licenses, and certificates for the proper execution and completion of the Work under this Agreement, including any approvals of plans or specifications as may be required or federal, state, and local laws, ordinances, rules, and regulations.

21.6. Award of this contract shall impose no obligation on the City to utilize the vendor for all work of this type, which may develop during the contract period. This is not an exclusive contract. The City specifically reserves the right to concurrently contract with other companies for similar work if it deems such action to be in the City's best interest. In the case of multiple-term contracts, this provision shall apply separately to each term.

21.7. This Agreement shall be governed by and construed according to the laws of the State of Florida, and the rights of the parties hereto shall be construed and be subject to the laws of the State of Florida. The parties hereby waive the right to a trial by jury in any action, proceeding or counterclaim brought or filed by either of them against the other. Venue for any court action arising out of this Agreement shall be in Brevard County, Florida.

21.8. The undersigned hereby certify that this Agreement is made without prior understanding, agreement or connection with any corporation, firm or person who submitted bids for the Work covered by this Agreement and is in all respects fair and without collusion or fraud. As to Contractor, the undersigned hereby warrants and certifies that he/she is authorized to enter into this Agreement and to execute it on behalf of the Contractor as the act of the said Contractor, and the City will rely upon such execution by the Contractor's representative.

21.9. This Agreement is for the exclusive benefit of the parties. This Agreement does not create, and shall not be construed as creating, any rights enforceable by any person not a party to this Agreement.

21.10. This Agreement, including Exhibits A and B, and referenced documents, contain all the terms and conditions agreed upon by the parties. No other agreements, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or to bind either party hereto.

21.11. If any term or provision of this Agreement or the application thereof shall be invalid or unenforceable, the remainder of this Agreement shall be unaffected thereby and each remaining term or provision of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as follows:

Approved by City Council on Thursday, March 19, 2026.

C.A.P. GOVERNMENT, INC.

Authorized Agent Signature

Carlos A. Penin, PE

Printed/Typed Name

03/25/2026

Date

ATTEST:

Terese Jones
City Clerk

CITY OF PALM BAY, FLORIDA

David Gragan Digitally signed by David Gragan Date: 2026.04.27 14:43:57 -04'00'

Chief Procurement Officer or Designee Signature

Date

Responses

Success: All data is valid!

				Numeric	
Status	**#**	**Position Title**	**Quantity Required**	**Hourly Price**	**Total Hourly Cost**
Success: All values provided	#0-1	**Building Inspector**	1	$ 95.00	$ 95.00
Success: All values provided	#0-2	**Plans Examiner**	1	$ 105.00	$ 105.00
Success: All values provided	#0-3	**Fire Inspector**	1	$ 100.00	$ 100.00
Success: All values provided	#0-4	**Fire Plans Examiner**	1	$ 105.00	$ 105.00
Success: All values provided	#0-5	**Permit Technician**	1	$ 60.00	$ 60.00
Basket Total					**$ 465.00**

Grand Total	**$ 465.00**

Attachment "B"
General Insurance

INSURANCE REQUIREMENTS
CERTIFICATES OF INSURANCE

(1) The Contractor shall obtain and maintain such insurance as will protect it from: (1) claims under worker's compensation laws, disability benefit laws, or other similar employee benefit laws; (2) claims for damages because of bodily injury, occupational sickness or disease or death of his employees including claims insured by usual personal injury liability coverage; (3) claims for damages because of bodily injury, sickness or disease, or death of any person other than his employees including claims insured by usual personal injury liability coverage; and (4) from claims for injury to or destruction of tangible property including loss of use resulting there from -- any or all of which claims may arise out of, or result from, the services, work and operations carried out pursuant to and under the requirements of the Contract Documents, whether such services, work and operations be by the Contractor, its employees, or by subcontractor(s), or anyone employed by or under the supervision of any of them, or for whose acts any of them may be legally liable.

(2) This insurance shall be obtained and written for not less than the limits of liability specified hereinafter, or as required by law, whichever is greater.

(3) The Contractor shall require, and shall be responsible for assuring throughout the time the Agreement is in effect, that any and all of its subcontractors obtain and maintain until the completion of that subcontractor's work, such of the insurance coverages described herein as are required by law to be provided on behalf of their employees and others.

(4) The Contractor shall obtain, have and maintain during the entire period of the Agreement insurance policies, which contain the following information and provisions:

(A) The name and type of policy and coverages provided;
(B) The amount or limit applicable to each coverage provided;
(C) The date of expiration of coverage;
(D) The designation of the COUNTY as an additional insured and a certificate holder. (This requirement may be excepted for Worker's Compensation and professional liability Insurance.);
(E) The following clause must appear on the Certificate of Insurance:

Should any material change occur in any of the above described policies or should any of said policies be canceled before the expiration date thereof, the issuing company will mail at least thirty (30) days written notice to the COUNTY.

(5) If the initial, or any subsequently issued Certificate of Insurance expires prior to the completion of the Work or termination of the Agreement, the Contractor shall furnish to the COUNTY, in triplicate, renewal or replacement Certificate(s) of Insurance not later than thirty (30) calendar days prior to the date of their expiration. Failure of the

Contractor to provide the COUNTY with such renewal certificate(s) shall be considered justification for the COUNTY to terminate the Agreement.

(6) Contractor shall include the COUNTY, the COUNTY's agents, officers and employees in the Contractor's General Liability and Automobile Liability policies as additional insureds.

(7) If the COUNTY has any objection to the coverage afforded by other provisions of the insurance required to be purchased and maintained by Contractor in accordance with the requirements of the Contract Documents on the basis of its not complying with the Contract Documents, the COUNTY shall notify Contractor in writing thereof within thirty (30) days of the delivery of such certificates to the COUNTY. Contractor shall provide to the COUNTY such additional information with respect to its insurance as may be requested.

(8) The Contractor shall obtain and maintain the following insurance coverages as provided hereinbefore, and in the type, amounts and in conformance with the following minimum requirements:

WORKER'S COMPENSATION

State: Statutory
Employer's Liability: $1,000,000.00

COMPREHENSIVE GENERAL LIABILITY

Bodily Injury: $1,000,000.00 Each Occurrence
Property Damage: $1,000,000.00 Each Occurrence

Comprehensive General Liability Insurance shall include:

Contractual Liability, Explosion, Collapse and Underground Coverages and Products and Completed Operations Coverages.

COMPREHENSIVE AUTOMOBILE LIABILITY

Bodily Injury: $1,000,000.00 Each Occurrence
Property Damage: $1,000,000.00 Each Occurrence

Comprehensive Automobile Liability shall include coverage for any owned auto, non-owned autos and hired autos.

Attachment "C"
Anti-Human Trafficking

ANTI-HUMAN TRAFFICKING AFFIDAVIT

DIRECTIONS: All nongovernmental entities that are or potentially will be contracting, renewing or extending contracts with DeSoto County, must have an officer or representative fully execute this affidavit. Note, this is a mandatory requirement of s 787.06(13), Florida Statutes effective July 1, 2024.

I _____ (insert name) as _____ (insert title) on behalf of _____ (insert entity name) under penalty of perjury hereby attest as follows:

1. I am over 21 years of age and have personal knowledge of the matters set forth in this affidavit.
2. _____ (insert entity name) does not use coercion for labor or services as defined in s. 787.06(2)(a), Florida Statutes.
3. More particularly, _____ (insert entity name) does not participate in any of the following actions:
    a. Using or threatening to use physical force against any person;
    b. Restraining, isolating or confining or threatening to restrain, isolate or confine any person without lawful authority and against her or his will;
    c. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt or the length and nature of the labor or services are not respectively limited and defined;
    d. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
    e. Causing or threatening to cause financial harm to any person;
    f. Enticing or luring any person by fraud or deceit; or
    g. Providing a controlled substance as outlined in Schedule I or Schedule II of s. 893.03, Florida Statutes to any person for the purpose of exploitation of that person.

FURTHER AFFIANT SAYETH NAUGHT.

_____
Printed Name:
Title:
Nongovernmental entity:
Date:

STATE OF _____
COUNTY OF _____

SWORN TO AND SUBSCRIBED before me ____ in person or _____ remote notarization by _____ as _____ on behalf of _____, who is personally known to me or who produced _____ as identification this _____ day of _____, 202___.

_____
(Notary Seal) Notary Public

Attachment "D"
Scrutinized Companies

Scrutinized Companies & Countries of Foreign Concern Affidavit

By entering into a contract with DeSoto County ("County"), and in accordance with the requirements of Sections 287.135 and 215.473, Florida Statutes, the Contractor certifies that it is not participating in a boycott of Israel. The Contractor further certifies that it is not included on the Scrutinized Companies that Boycott Israel List, the Scrutinized Companies with Activities in Sudan List, or the Scrutinized Companies with Activities in Iran Terrorism Sectors List, and that it has not been engaged in business operations in Syria.

Subject to the limited exceptions provided by Florida law, the County will not contract for the provision of goods or services with any scrutinized company identified above. Pursuant to Section 287.135, Florida Statutes, as amended, a company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with any agency or local governmental entity for goods or services:

1. For any amount, if, at the time of bidding on, submitting a proposal for, or entering into or renewing the contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel; or

2. For a contract valued at one million dollars ($1,000,000) or more, if, at the time of bidding on, submitting a proposal for, or entering into or renewing the contract, the company:

    a. Is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in Iran Terrorism Sectors List, created pursuant to Section 215.473, Florida Statutes; or

    b. Is engaged in business operations in Syria.

Submitting a false certification, or being placed on a list created pursuant to Section 215.473, Florida Statutes, relating to scrutinized active business operations in Iran after the Contractor has submitted its certification, shall constitute a material breach of the contract. The County shall provide written notice to the Contractor of the County's determination regarding the false certification. The Contractor shall have five (5) business days after receipt of such notice to refute the allegation of false certification.

If the alleged false certification is discovered during the term of the contract, the Contractor shall have ninety (90) days after receipt of the County's written notice to respond in writing and demonstrate that the County's determination was made in error. If the Contractor fails to demonstrate that the County's determination was erroneous, the County shall have the right to terminate the contract and pursue any civil remedies available under Section 287.135, Florida Statutes, as amended from time to time.

CONTRACTOR:

_____

By: _____ (signature of the executive officer)

Its: _____ (title of the executive officer)

Date: _____

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____ 20____, by _____, as _____ of Contractor who is personally known to me or has produced_____ as identification.

_____

Signature of Notary Public

Printed Name: _____

Commission Number _____

(SEAL)

Expiration Date _____

DeSoto County

7/14/2026

Item #: 15.

☐ Consent Agenda ☐Quasi-Judicial Public Hearing
☒ Regular Business 9:00 am
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: **Sylvia Altman**
PRESENTED BY: **Mandy Hines**

TITLE & DESCRIPTION:
Resolution/Burn Ban/Drought Emergency expires

REQUESTED MOTION:
To adopt the Resolution as presented.

SUMMARY:
This Resolution ends the formal Resolution #2025-104 declaring that a drought emergency existed in DeSoto County.

BACKGROUND:
The Board now finds that conditions have improved and support ending the drought emergency.

FUNDS:
Budget Amount: Click or tap here to enter text.
Actual Agenda Item: Click or tap here to enter text.
Cost: Click or tap here to enter text.
Account Number: Click or tap here to enter text.
Explanation: Click or tap here to enter text.

DESOTO COUNTY
BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2026-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, ENDING THE FORMAL RESOLUTION DECLARING THAT A DROUGHT EMERGENCY EXISTED IN DESOTO COUNTY AND PROVIDING AN EFFECTIVE DATE

WHEREAS the Board of County Commissioners of DeSoto County, Florida, on May 23, 2017, adopted Ordinance NO 2017-07, "The Emergency Drought Conditions Fire Hazard" Ordinance, and

WHEREAS, on November 18, 2025, the Board of County Commissioners of DeSoto County, Florida, approved a Declaration of Drought Emergency pursuant to Ordinance NO 2017-07, in order to protect the public health, safety and welfare; and

WHEREAS, the Board now finds that conditions have improved and support ending of the drought emergency

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

1. The Board hereby ends the Formal Declaration of Drought Emergency adopted on November 18, 2025 by Resolution 2025-104.

2. This Resolution shall take effect immediately upon its adoption.

3. The County Administrator is hereby directed to send a certified copy of this Resolution to the Department of Agriculture, Division of Forestry, the DeSoto County Public Safety Department and Office of Emergency Management, and to the Sheriff of DeSoto County.

PASSED AND ADOPTED by the Board of County Commissioners of DeSoto County, Florida, this **14th day of July 2026.**

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF DESOTO COUNTY, FLORIDA

_____
Mandy Hines
COUNTY ADMINISTRATOR

By: _____
Steve Hickox
CHAIRMAN

Approved as to form and legal sufficiency:

_____
Valerie Vicente
COUNTY ATTORNEY