DeSoto County
Board of County Commissioners
Meeting Agenda

Tuesday, August 12, 2025 **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. **Change Order/Housing Demolition Reconstruction**

   Attachments: Change order.jpg
   Work Write UP.pdf

2. **Agreement - Hazard Mitigation Grant Program- Fire Station 2 Safe Room**

   Attachments: 4673-107- R- Subrecipient Signature

3. **Turner Center Fee Waiver**

4. **Opioid Settlement Participation Form**

   Attachments: Action_Required_Purdue_Direct_Settlement_-_C

5. **Revised Classification and Pay Plan.**

   Attachments: Building Inspector I
   Building Inspector II
   Building Official
   Classification & Pay Plan 08-12-25

6. **Minutes BOCC Public Meeting 07-08-2025 and 07-22-2025 and Budget Workshops 07-08-2025 and 07-22-2025**

Attachments: 07-08-2025 BOCC Meeting
07-08-2025 BOCC Budget Workshop 1
07-22-20255 BOCC Budget Workshop 2
07-22-2025 BOCC Meeting

6a **Purchase Order Authorization - Court Administration Capital Equipment FY 24/25**

Attachments: DeSoto County AV Equipment Proposal - 3rd Floor Courtroom Upgrades

PRESENTATION

7. **Presentation of the 2023/2024 Audited Financial Statements.**

Attachments: Final 2024 DeSoto CW Financial Statements.pdf
Final 2024 DeSoto CW SAS114.pdf

8. **Employee & Recognition Awards**

REGULAR BUSINESS

9. **Turner Center Fee Adjustment Resolution**

Attachments: Turner Center Fee Reso 2025 - Final
EXHIBIT A-Policies Resolution 2025
EXHIBIT B-2025 PROPOSED RATE SCHEDULE
Turner Center Policies (Track Changes for Reference)

10. **Resolution/Budget Amendment Fiscal Year 2024/2025**

Attachments: Resolution
Summary and Narrative
2025-125 Sheriff Article V (Q3)
2025-126 CDBG
2025-127 Law Enforcement Trust (Q3) Revision
2025-128 General Fund
2025-129 Special Projects

11. **Approval of Group Insurance for Plan Year 2025-2026.**

Attachments: DeSoto County BOCC Renewal Proposal 2025-26 6.24.26

12. **CR 769 Expansion-Statement of Offer Letter for Stormwater Parcels**

Attachments: Appraisal - Lake Suzy Vacant Land (2025-05-01) (2) (1)
SheranStatmentofOfferFinal

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

    Attachments: AP Check Report - Warrants 07-08-25 to 07-21-25

14. **Resolution/Adoption of the Information Technology Policy**

    Attachments: IT Policies Final.pdf
    Resolution.docx

15. **Caterpillar D6K2 Dozer final purchase option payment of the Governmental Lease Purchase Agreement with Ring Investments.**

    Attachments: Dozer final

16. **COMP-0014-2025 / Transmittal of a CPA to include the Family Homestead Act / County Initiated**

    Attachments: 2025-07-09 COMP-0000-2025 SR Homestead PC
    2025-07-09 Resolution-CPA Homestead PC

17. **Ordinance / Amending Division 2 of Article III of Chapter 20 of the DeSoto County Land Development Regulations Regarding Administrative Lot Splits**

    Attachments: 2025-07-09 LDR Revisions to Cert Lot Splits - PC

18. **Ordinance / Amending Division 3 of Article III of Chapter 20 of the DeSoto County Land Development Regulations to Provide for Approval of Plats by an Administrative Authority**

    Attachments: 2025-07-22 Ord Implementing SB784 re Admin Approval of Plats
    Plat Statute - Chapter 2025-164

19. **Turner Excavation Pit Reclamation Assurance Agreement**

    Attachments: Turner Reclamation Assurance Agreement

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

8/12/2025

Item #: 1.

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

DEPARTMENT: Social Services
SUBMITTED BY: **Lauri Benson**
PRESENTED BY: **Lauri Benson**

TITLE & DESCRIPTION:
Change Order/Housing Demolition Reconstruction

REQUESTED MOTION:
To approve the change order as presented.

SUMMARY:
This change order is to replace a 26 gallon pressure tank. The original work write up did not include a replacement of the tank as it was not known to need replacement at the time. The Contractor and Building inspector both recommend replacement. This change order will come from SHIP and HHRP funds.

BACKGROUND:
Durning rehabilitation of homes there are times when unexpected issues arise. The Board of County Commissioners can approve change orders they deem necessary to complete the project.

FUNDS:
Budget Amount: **$165,000**
Actual Agenda Item: **$165,761.**
Cost: **$861.**
Account Number: **141-71265543400000**
Explanation: **Change order**

Date 7-15-25

Jesse's Services Inc.

4287 NE Bobay Rd

Arcadia, FL. 34266

jesse.jsicontracting@gmail.com

Licensed and Insured CRC1330099

863-558-1663

Invoice / Estimate

To: Desoto County Housing program.

Homeowner: Maria Luna 1350 Sugarbabe Rd Arcadia, Fl

Description Replace 26 gallon pressure tank.

Replace pressure gauge

Replace 30/50 Pressure switch.

Total Invoice $861.00

Due upon receipt.

Thank you for your business!!

Desoto County

Housing Department Owner Occupied Rehabilitation Program
Work Write-Up/Bid Form

Owner: Luna, Maria

Address: 1350 NE Sugar Babe Rd.

Phone:

Codes and Standards: All work to be performed shall be in accordance with all applicable codes, laws, regulations, and rules such as: The 2023 Florida Building Code- Residential, Federal, State, and Local Codes, Manufacturer's Specifications for Installation, Title X Standards for Lead Base Paint and Statute 469 Regarding Asbestos.

This is a mobile home that will be demolished to
A new house (ADA) will be constructed on this site
This home is in a flood zone

Item #001 Demolition: Demolition and safe, legal disposal of all materials and clean up of jobsite for the construction of the new house. Special attention should be directed to any attached reports regarding asbestos containing materials and lead based paint. Landfill receipts must be provided to housing dept. at time of first draw request.

Bid price for item # 001. $9,000.00

Item # 002 Site Work: Provide site survey and site plan by a licensed surveyor. Preparation of site for new construction shall include fill, grading, compacting and testing necessary for this house including curb cuts, driveway aprons, and sod required. Must provide termite treatment. Finish floor elevation shall meet the requirements of the 2023 FBC Residential which is one foot above curb of the road or however high it takes to gravity feed the plumbing into the septic tank. Any site in a flood zone shall be constructed at least one foot above base flood elevation. When the property is located in a flood zone the required certificate of elevation shall be the responsibility of the contractor. The finish grade around the house is to be sloped at a maximum of 4 to 1 unless approved by housing because of space constraints.

Bid price for item # 002. $16,000.00

Homeowner's Signature: _____

Contractor's Signature: Jeff Hy

Item # 003 New Structures: Site built home shall consist of the following: 1000 sq ft. 2 bedroom, 1- bath, and kitchen- living room combination. Must be monolithic slab on grade, CMU walls, cementitious finish, dimensional shingled 4/12 hip roof minimum with aluminum soffit, fascia and ridge vents. Install lead boots on all plumbing stacks through the roof. Drip edge shall be no less than 2". Trusses on plans to include tails to provide for a 30" x 4' wide minimum coverage over each exit door. Out swing screen doors with guards on bottom portion of door. Exterior shall be painted with one main color and one trim color (2 coats minimum) to be determined by homeowner. The soffit and fascia can be considered the trim color in this determination. R30 insulation in attic and R5 in walls. **Engineered plans and energy calculations in compliance with this work write up must be provided by the contractor. Permit fees and plan review fees are to be paid for by the contractor. The plans are to be designed in conjunction with the homeowner as much as possible. In the event there is a conflict or discrepancy between the two, the housing department shall be notified and have final say.**

Bid Price for Item # 003 46,000.00

Item #004 Electrical, Appliances, and HVAC: Minimum150 amp service and wiring for entire house to meet the current NEC. Electric service shall be located on side or rear of house. Panel must be installed in laundry room or per plans. Electric to pump and equipment at the well must be wired to current code. Any out buildings must have wiring to feed building to code.

Provide Energy Star Appliances & Hot Water Heater, new 4 burner electric stove, new 40 gal. min. water heater, new range hood, new min. 18 cu. ft frost free refrigerator. Provide new, all electric fixtures, switches, and other items necessary for a complete house in move-in condition. All bedrooms and living room are to have ceiling fans installed. Bulbs are to comply with energy code.

HVAC system shall be new central electric heating and air conditioning **(15 seer)** with service to all habitable rooms. Include all ductwork, air handler closet (not in attic), piping, electrical and other items necessary for a complete system installed. Energy calculations will include type of glazing, insulation values needed throughout home, and any credits necessary to meet required energy standards. Dryer vents are to terminate to the exterior wall not the roof.

Bid Price for item #004 27,000.00

Item #005 Interior: Provide drywall walls and ceilings, (ceilings and walls are to be texture finish) Flooring is to include vinyl in the bathroom, entries and kitchen area and carpet in the rest of rooms. Install transition molding where carpet meets vinyl. All walls and ceilings are to be painted one color (2 coats minimum).
Include all interior and exterior doors, screen doors, and closet doors necessary. Both exterior doors are to be in swing doors and include handles and deadbolts keyed alike.

Bid Price for item #005 24,000.00

Homeowner's signature: _____

Contractor's signature: Jesse Ay

Item # 006 Septic System: Bid for new tank and drainfield. For bidding purposes, provide price for an elevated tank and drainfield. (no sump pumps are to be allowed unless approved by the housing department). Bid to include abandonment of existing septic tank and drainfield. These prices are to include any fees required by the Health Dept. Bid to connect to public sewer where available. These fees are to include the dirt work to complete installation. Final price will be adjusted out of final payment based on the actual system required by the health dept. and system installed.

Bid price for item # 006 14,000.00

Item #007 Plumbing: New plumbing fixtures shall include tub with tile, bathroom vanity and double bowl stainless steel kitchen sink. Install washer and dryer hook-ups, and 2 exterior hose bibbs. Where public water is available bid to connect to system, otherwise bid to connect to existing well.

Bid price for item #007 8,000.00

Item #008 Windows: Windows shall be **impact resistant,** glazing as required on energy calculations with screens. Number, size, and location to be as follows: 1-2/3 window over kitchen sink or in kitchen, 1-2/5 window in each bedroom, and 2-2/5 windows in the living room area.

Bid price for item #008 8,000.00

Item #009 Cabinets (kitchen and Bathroom): Provide a minimum 10 linear feet of formica (or better) base cabinets with counter tops to include backsplash and 8 linear feet in the kitchen and a minimum 2' vanity in the bathroom.

Bid price for item #009 8,000.00

Item #010 Misc: Provide minimum of 2 towel bars in bathroom, toilet paper holder, shower curtain rod, medicine cabinet (minimum size 18" X 24"), mirror over vanity, Add 15 feet of sod around perimeter of home. Install 911 addressing as required. Install a 3' wide ramp from main door to a 3' x 5' level landing at the bottom. Install 2 grab bars in shower and 1 behind the toilet.

Bid price for item #010 4,900.00

Total site built bid: $164,900.00

Home Owner's signature. _____

Contractor's signature. Jesse

THIS PAGE MUST BE INCLUDED WITH THE BID FOR IT TO BE VALID

All work must be performed in a workmanlike manor, in accordance with the Housing Program Specifications, State/local codes, and manufacturer's specification. The contractor shall be responsible for the repairs and/or reinstallation of materials/equipment/fixtures damaged or removed due to any work item contained herein. Contractors shall properly dispose of all fixtures, materials and other items removed from the dwelling unless otherwise specified herein.

All items are to be cost itemized and signed by contractor in the space provided on each page or the bid will be rejected.

Work must be completed and approved within 120 days of the issuance of the contract. This means a certificate of occupancy is issued and approved by Housing dept.

I hereby certify that I am licensed by the State of Florida, Department of Business and Professional Regulations, and that I am eligible to participate in the Desoto County Housing Program. I also agree that change orders above the original contract amount shall only be paid for with Housing Program funds to correct documented code violations or to meet Section 8 Housing Quality Standards. Change orders must be approved by the homeowner or his/her representative, the contractor, and local government prior to any initiation of work based on that change order.

Contractor Name (Print Name): Jesse Sterling

Contractor Signature: Jesse Sterling

Contractor Address: 9287 N.E. Bobay Rd
Arcadia, FL 34266

Contractor Phone Number: 863-558-1663

Official use only

Date submitted: _____ **Date accepted:** _____

Bid opened by: _____ **Witnessed by:** _____

Date opened: _____ **Time:** _____

Work write-up prepared by: _____ **Date:** _____

DeSoto County

8/12/2025

Item #: 2.

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

DEPARTMENT: Administration
SUBMITTED BY: **Dennis Johnson**
PRESENTED BY: **Dennis Johnson**

TITLE & DESCRIPTION:
Agreement - Hazard Mitigation Grant Program- Fire Station 2 Safe Room

REQUESTED MOTION:
To approve the Agreement between the Federal Division of Emergency Management (FDEM) and DeSoto County to conduct Phase I (Engineering and Design) of a safe room at Fire Station 2 located at 8789 SW County Road 761, Arcadia, FL 34266.

SUMMARY:
The Florida Division of Emergency Management (FDEM), Mitigation Bureau, Hazard Mitigation Grant Program, has awarded DeSoto County funding from the Federal Emergency Management Agency (FEMA), for the Engineering and Design of a safe room at Fire Station 2.

BACKGROUND:
Fire Station 2 has been identified as a critical emergency response facility in a high-risk flood and storm-prone area. This safe room will provide a hardened structure for emergency responders and essential personnel during hurricane and severe weather events. The grant award follows DeSoto County's application and prioritization for hazard mitigation improvements under FEMA DR-4673. The project is being completed in two phases. Phase I (Engineering/Design and Phase II (Construction)

FUNDS:
Budget Amount: **$450,000.00**
Actual Agenda Item Cost: **$15,750.00**
Account Number: **307-70715296200000**
Explanation: **The allocated budget of $450,000.00 covers the Engineering/Design as well as the Construction of the Safe Rooms at Fire Stations 1, 2, and 3.**

SUB-RECIPIENT AGREEMENT CHECKLIST

DIVISION OF EMERGENCY MANAGEMENT
MITIGATION BUREAU
FISCAL OPERATIONS UNIT
HMGP

REQUEST FOR REVIEW AND APPROVAL	
SUB-RECIPIENT:	Desoto County
PROJECT #:	4673-107-R
PROJECT TITLE:	Desoto County, Fire Station #2, Safe Room
CONTRACT #:	H1231
MODIFICATION #:	N/A

SUB-RECIPIENT REPRESENTATIVE (POINT OF CONTACT)
Dennis Johnson Grants Coordinator 201 East Oak Street Arcadia, Florida 34266

Enclosed is your copy of the proposed contract/modification between **Desoto County** and the Florida Division of Emergency Management (FDEM).

	COMPLETE
☒	This form is required to be included with all Reviews, Approvals, and Submittals
☒	Reviewed and Approved
☒	Signed & Dated Electronic Copy by Official Representative
☒	**Copy of the organization's resolution or charter** that specifically identifies the person or position that is authorized to sign, if not Chairman, Mayor, or Chief
☒	Attachment I - Federal Funding Accountability and Transparency Act (FFATA) - completed, signed, and dated ☐ N/A for Modifications or State Funded Agreements
☒	Attachment K – Certification Regarding Lobbying - completed, signed, and dated ☐ N/A for Modifications or State Funded Agreements
☒	Attachment L – FACTS - completed, signed, and dated ☐ N/A for Modifications or State Funded Agreements
☐	Attachment M – Foreign County of Concern Affivadit completed, signed, and dated ☒ N/A for Modifications or State Funded Agreements
☒	Electronic Submittal to the Grant Specialist

If you have any questions regarding this contract, or who is authorized to sign it, please contact your Project Manager at (850) 312-0792 or email me at Holly.Powell@em.myflorida.com.

Agreement Number: H1231

Project Number: 4673-107-R

FEDERALLY-FUNDED SUBAWARD AND GRANT AGREEMENT

2 C.F.R. §200.1 states that a "subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract."

As defined by 2 C.F.R. §200.1, "pass-through entity" means "a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program."

As defined by 2 C.F.R. §200.1, "Sub-Recipient" means "an entity, usually but not limited to non-Federal entities that receives a subaward from a pass-through entity to carry out part of a Federal program."

As defined by 2 C.F.R. §200.1, "Federal award" means "Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity."

As defined by 2 C.F.R. §200.1, "subaward" means "an award provided by a pass-through entity to a Sub-Recipient for the Sub-Recipient to carry out part of a Federal award received by the pass-through entity."

The following information is provided pursuant to 2 C.F.R. §200.332:

Sub-Recipient's name:	Desoto County
Sub-Recipient's unique entity identifier (UEI/FEIN):	GH9DBEQV5KK3 / 596000579
Federal Award Identification Number (FAIN):	FEMA-DR-4673-FL
Federal Award Date:	May 16, 2025
Subaward Period of Performance Start and End Date:	May 16, 2025-August 31, 2026
Amount of Federal Funds Obligated by this Agreement:	$15,000.00
Total Amount of Federal Funds Obligated to the Sub-Recipient by the pass-through entity to include this Agreement:	$15,750.00
Total Amount of the Federal Award committed to the Sub-Recipient by the pass-through entity	$15,750.00
Federal award project description (see FFATA):	Safe Room
Name of Federal awarding agency:	Federal Emergency Management Agency
Name of pass-through entity:	FL Division of Emergency Management
Contact information for the pass-through entity:	Holly.Powell@em.myflorida.com
Catalog of Federal Domestic Assistance (CFDA) Number and Name:	97.039 Hazard Mitigation Grant Program
Whether the award is R&D:	N/A
Indirect cost rate for the Federal award:	N/A

THIS AGREEMENT is entered into by the State of Florida, Division of Emergency Management, with headquarters in Tallahassee, Florida (hereinafter referred to as the "Division"), and Desoto County, (hereinafter referred to as the "Sub-Recipient").

For the purposes of this Agreement, the Division serves as the pass-through entity for a Federal award, and the Sub-Recipient serves as the recipient of a subaward.

THIS AGREEMENT IS ENTERED INTO BASED ON THE FOLLOWING REPRESENTATIONS:

A. The Sub-Recipient represents that it is fully qualified and eligible to receive these grant funds to provide the services identified herein;

B. The State of Florida received these grant funds from the Federal government, and the Division has the authority to subgrant these funds to the Sub-Recipient upon the terms and conditions outlined below; and,

C. The Division has statutory authority to disburse the funds under this Agreement.

THEREFORE, the Division and the Sub-Recipient agree to the following:

(1) APPLICATION OF STATE LAW TO THIS AGREEMENT

2 C.F.R. §200.302(a) provides: "Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds." Therefore, section 215.971, Florida Statutes, entitled "Agreements funded with federal or state assistance", applies to this Agreement.

(2) LAWS, RULES, REGULATIONS AND POLICIES

a. The Sub-Recipient's performance under this Agreement is subject to 2 C.F.R. Part 200, entitled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

b. As required by section 215.971(1), Florida Statutes, this Agreement includes:

i. A provision specifying a scope of work that clearly establishes the tasks that the Sub-Recipient is required to perform.

ii. A provision dividing the agreement into quantifiable units of deliverables that must be received and accepted in writing by the Division before payment. Each deliverable must be directly related to the scope of work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.

iii. A provision specifying the financial consequences that apply if the Sub-Recipient fails to perform the minimum level of service required by the agreement.

iv. A provision specifying that the Sub-Recipient may expend funds only for allowable costs resulting from obligations incurred during the specified agreement period.

v. A provision specifying that any balance of unobligated funds which has been advanced or paid must be refunded to the Division.

vi. A provision specifying that any funds paid in excess of the amount to which the Sub-Recipient is entitled under the terms and conditions of the agreement must be refunded to the Division.

c. In addition to the foregoing, the Sub-Recipient and the Division shall be governed by all applicable State and Federal laws, rules and regulations, including those identified in Attachment B. Any express reference in this Agreement to a particular statute, rule, or regulation in no way implies that no other statute, rule, or regulation applies.

(3) CONTACT

a. In accordance with section 215.971(2), Florida Statutes, the Division's Grant Manager shall be responsible for enforcing performance of this Agreement's terms and conditions and shall serve as the Division's liaison with the Sub-Recipient. As part of his/her duties, the Grant Manager for the Division shall:

i. Monitor and document Sub-Recipient performance; and,

ii. Review and document all deliverables for which the Sub-Recipient requests payment.

b. The Division's Grant Manager for this Agreement is:

Holly Powell
Project Manager
Bureau of Mitigation
Florida Division of Emergency Management
2555 Shumard Oak Blvd.
Tallahassee, FL 32399-2100
Telephone: 850-312-0792
Email: Holly.Powell@em.myflorida.com

The Division's Alternate Grant Manager for this Agreement is:

Kathleen Marshall
Community Program Manager
Bureau of Mitigation
Florida Division of Emergency Management
2555 Shumard Oak Boulevard
Tallahassee, FL 32399
Telephone: 850-815-4503
Email: Kathleen.Marshall@em.myflorida.com

1. The name and address of the Representative of the Sub-Recipient responsible for the administration of this Agreement is:

   Dennis Johnson
   Grants Coordinator
   201 East Oak Street
   Arcadia, Florida 34266
   Telephone: 863-993-4800
   Email: d.johnson@desotobocc.com

2. In the event that different representatives or addresses are designated by either party after execution of this Agreement, notice of the name, title and address of the new representative will be provided to the other party.

(4) TERMS AND CONDITIONS

This Agreement contains all the terms and conditions agreed upon by the parties.

(5) EXECUTION

This Agreement may be executed in any number of counterparts, any one of which may be taken as an original.

(6) MODIFICATION

Either party may request modification of the provisions of this Agreement. Changes which are agreed upon shall be valid only when in writing, signed by each of the parties, and attached to the original of this Agreement.

(7) SCOPE OF WORK

The Sub-Recipient shall perform the work in accordance with the Budget and Scope of Work, Attachment A of this Agreement.

(8) PERIOD OF AGREEMENT

This Agreement shall begin on May 16, 2025 and shall end on August 31, 2026, unless terminated earlier in accordance with the provisions of Paragraph (17) of this Agreement. Consistent with the definition of "period of performance" contained in 2 C.F.R. §200.1, the term "period of agreement" refers to the time during which the Sub-Recipient "may incur new obligations to carry out the work authorized under" this Agreement. In accordance with section 215.971(1)(d), Florida Statutes, the Sub-Recipient may expend funds authorized by this Agreement "only for allowable costs resulting from obligations incurred during" the period of agreement.

The terms of this Agreement are intended to encompass the Pre-Award period. If applicable, the Pre-Award period and FEMA approved Pre-Award costs shall be outlined in Attachment A of this Agreement ("Budget and Scope of Work").

(9) FUNDING

a. This is a cost-reimbursement Agreement, subject to the availability of funds.

b. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature, and subject to any modification in accordance with either chapter 216, Florida Statutes, or the Florida Constitution.

c. The Division will reimburse the Sub-Recipient only for allowable costs incurred by the Sub-Recipient in the successful completion of each deliverable. The maximum reimbursement amount for each deliverable is outlined in Attachment A of this Agreement ("Budget and Scope of Work"). The maximum reimbursement amount for the entirety of this Agreement is **$15,000.00**.

d. As required by 2 C.F.R. §200.415(a), any request for payment under this Agreement must include a certification, signed by an official who is authorized to legally bind the Sub-Recipient, which reads as follows: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

e. The Division will review any request for reimbursement by comparing the documentation provided by the Sub-Recipient against a performance measure, outlined in Attachment A, that clearly delineates:

i. The required minimum acceptable level of service to be performed; and,

ii. The criteria for evaluating the successful completion of each deliverable.

f. The performance measure required by section 215.971(1)(b), Florida Statutes, remains consistent with the requirement for a "performance goal", which is defined in 2 C.F.R. §200.1 as "a target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared." It also remains consistent with the requirement, contained in 2 C.F.R. §200.329, that the Division and the Sub-Recipient "relate financial data to performance goals and objectives of the Federal award."

g. If authorized by the Federal Awarding Agency, then the Division will reimburse the Sub-Recipient for overtime expenses in accordance with 2 C.F.R. §200.430 ("Compensation—personal services") and 2 C.F.R. §200.431 ("Compensation—fringe benefits"). If the Sub-Recipient seeks reimbursement for overtime expenses for periods when no work is performed due to vacation, holiday, illness, failure of the employer to provide sufficient work, or other similar cause (*See* 29 U.S.C. §207(e)(2)), then the Division will treat the expense as a fringe benefit. 2 C.F.R. §200.431(a) defines fringe benefits as "allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages." Fringe benefits are allowable under this Agreement as long as

the benefits are reasonable and are required by law, Sub-Recipient-employee agreement, or an established policy of the Sub-Recipient. 2 C.F.R. §200.431(b) provides that the cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

i. They are provided under established written leave policies;

ii. The costs are equitably allocated to all related activities, including Federal awards; and,

iii. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the non-Federal entity or specified grouping of employees.

h. If authorized by the Federal Awarding Agency, then the Division will reimburse the Sub-Recipient for travel expenses in accordance with 2 C.F.R. §200.474. As required by the Reference Guide for State Expenditures, reimbursement for travel must be in accordance with section 112.061, Florida Statutes, which includes submission of the claim on the approved state travel voucher. If the Sub-Recipient seeks reimbursement for travel costs that exceed the amounts stated in section 112.061(6)(b), Florida Statutes ($6 for breakfast, $11 for lunch, and $19 for dinner), then the Sub-Recipient must provide documentation that:

i. The costs are reasonable and do not exceed charges normally allowed by the Sub-Recipient in its regular operations as a result of the Sub-Recipient's written travel policy; and,

ii. Participation of the individual in the travel is necessary to the Federal award.

i. The Division's grant manager, as required by section 215.971(2)(c), Florida Statutes, shall reconcile and verify all funds received against all funds expended during the grant agreement period and produce a final reconciliation report. The final report must identify any funds paid in excess of the expenditures incurred by the Sub-Recipient.

j. As defined by 2 C.F.R. §200.1, the term "improper payment" means or includes:

i. Any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and,

ii. Any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

k. No reimbursements shall be made for costs outside the period of agreement, as defined in paragraph (8) of this Agreement.

(10) RECORDS

a. As required by 2 C.F.R. §200.336, the Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the Division, or any of their authorized representatives, shall enjoy the right of access to any documents, papers, or other records of the Sub-Recipient which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right of access also includes timely and reasonable access to the Sub-Recipient's personnel for the purpose of interview and discussion related to such documents. Finally, the right of access is not limited to the required retention period but lasts as long as the records are retained.

b. As required by 2 C.F.R. §200.332(a)(5), the Division, the Chief Inspector General of the State of Florida, the Florida Auditor General, or any of their authorized representatives, shall enjoy the right of access to any documents, financial statements, papers, or other records of the Sub-Recipient which are pertinent to this Agreement, in order to make audits, examinations, excerpts, and transcripts. The right of access also includes timely and reasonable access to the Sub-Recipient's personnel for the purpose of interview and discussion related to such documents.

c. As required by Florida Department of State's record retention requirements (Chapter 119, Florida Statutes) and by 2 C.F.R. §200.334, the Sub-Recipient shall retain sufficient records to show its compliance with the terms of this Agreement, as well as the compliance of all subcontractors or consultants paid from funds under this Agreement, for a period of five (5) years from the date of submission of the final expenditure report. The following are the only exceptions to the five (5) year requirement:

i. If any litigation, claim, or audit is started before the expiration of the 5-year period, then the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.

ii. When the Division or the Sub-Recipient is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.

iii. Records for real property and equipment acquired with Federal funds must be retained for 5 years after final disposition.

iv. When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 5-year retention requirement is not applicable to the Sub-Recipient.

v. Records for program income transactions after the period of performance. In some cases, recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.

vi. Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a

particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

d. In accordance with 2 C.F.R. §200.335, the Federal awarding agency must request transfer of certain records to its custody from the Division or the Sub-Recipient when it determines that the records possess long-term retention value.

e. In accordance with 2 C.F.R. §200.336, the Division must always provide or accept paper versions of Agreement information to and from the Sub-Recipient upon request. If paper copies are submitted, then the Division must not require more than an original and two copies. When original records are electronic and cannot be altered, there is no need to create and retain paper copies. When original records are paper, electronic versions may be substituted through the use of duplication or other forms of electronic media provided that they are subject to periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable.

f. As required by 2 C.F.R. §200.303, the Sub-Recipient shall take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or the Division designates as sensitive or the Sub-Recipient considers sensitive consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.

g. Florida's Government in the Sunshine Law (Section 286.011, Florida Statutes) provides the citizens of Florida with a right of access to governmental proceedings and mandates three, basic requirements: (1) meetings of public boards or commissions must be open to the public; (2) reasonable notice of such meetings must be given; and, (3) minutes of the meetings must be taken and promptly recorded. The mere receipt of public funds by a private entity, standing alone, is insufficient to bring that entity within the ambit of the open government requirements. However, the Government in the Sunshine Law applies to private entities that provide services to governmental agencies and that act on behalf of those agencies in the agencies' performance of their public duties. If a public agency delegates the performance of its public purpose to a private entity, then, to the extent that private entity is performing that public purpose, the Government in the Sunshine Law applies. For example, if a volunteer fire department provides firefighting services to a governmental entity and uses facilities and equipment purchased with public funds, then the Government in the Sunshine Law applies to board of directors for that volunteer fire department. Thus, to the extent that the Government in the Sunshine Law applies to the Sub-Recipient based upon the funds provided under this Agreement, the meetings of the Sub-Recipient's governing board or the meetings of any subcommittee making recommendations to the governing board may be subject to open government requirements. These meetings shall be publicly noticed, open to the public, and the minutes of all the meetings shall be public records, available to the public in accordance with chapter 119, Florida Statutes.

h. Florida's Public Records Law provides a right of access to the records of the state and local governments as well as to private entities acting on their behalf. Unless specifically exempted

from disclosure by the Legislature, all materials made or received by a governmental agency (or a private entity acting on behalf of such an agency) in conjunction with official business which are used to perpetuate, communicate, or formalize knowledge qualify as public records subject to public inspection. The mere receipt of public funds by a private entity, standing alone, is insufficient to bring that entity within the ambit of the public record requirements. However, when a public entity delegates a public function to a private entity, the records generated by the private entity's performance of that duty become public records. Thus, the nature and scope of the services provided by a private entity determine whether that entity is acting on behalf of a public agency and is therefore subject to the requirements of Florida's Public Records Law.

i. The Sub-Recipient shall maintain all records for the Sub-Recipient and for all subcontractors or consultants to be paid from funds provided under this Agreement, including documentation of all program costs, in a form sufficient to determine compliance with the requirements and objectives of the Budget and Scope of Work - Attachment A - and all other applicable laws and regulations.

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: (850) 815-7671 Records@em.myflorida.com, or 2555 Shumard Oak Boulevard, Tallahassee, FL 32399.

(11) AUDITS

a. The Sub-Recipient shall comply with the audit requirements contained in 2 C.F.R. Part 200, Subpart F.

b. In accounting for the receipt and expenditure of funds under this Agreement, the Sub-Recipient shall follow Generally Accepted Accounting Principles ("GAAP"). As defined by 2 C.F.R. §200.1, GAAP "has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB)."

c. When conducting an audit of the Sub-Recipient's performance under this Agreement, the Division shall use Generally Accepted Government Auditing Standards ("GAGAS"). As defined by 2 C.F.R. §200.1, GAGAS, "also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits."

d. If an audit shows that all or any portion of the funds disbursed were not spent in accordance with the conditions of this Agreement, the Sub-Recipient shall be held liable for reimbursement to the Division of all funds not spent in accordance with these applicable regulations and

Agreement provisions within thirty (30) days after the Division has notified the Sub-Recipient of such non-compliance.

e. The Sub-Recipient shall have all audits completed by an independent auditor, which is defined in section 215.97(2)(i), Florida Statutes, as "an independent certified public accountant licensed under chapter 473." The independent auditor shall state that the audit complied with the applicable provisions noted above. The audit must be received by the Division no later than nine months from the end of the Sub-Recipient's fiscal year.

f. The Sub-Recipient shall send copies of reporting packages for audits conducted in accordance with 2 C.F.R. Part 200, by or on behalf of the Sub-Recipient, to the Division at the following address:

DEMSingle_Audit@em.myflorida.com

OR

Office of the Inspector General

2555 Shumard Oak Boulevard

Tallahassee, Florida 32399-2100

g. The Sub-Recipient shall send the Single Audit reporting package and Form SF-SAC to the Federal Audit Clearinghouse by submission online at:

http://harvester.census.gov/fac/collect/ddeindex.html

h. The Sub-Recipient shall send any management letter issued by the auditor to the Division at the following address:

DEMSingle_Audit@em.myflorida.com

OR

Office of the Inspector General

2555 Shumard Oak Boulevard

Tallahassee, Florida 32399-2100

(12) REPORTS

a. Consistent with 2 C.F.R. §200.328, the Sub-Recipient shall provide the Division with quarterly reports and a close-out report. These reports shall include the current status and progress by the Sub-Recipient and all subcontractors in completing the work described in the Scope of Work and the expenditure of funds under this Agreement, in addition to any other information requested by the Division.

b. Quarterly reports are due to the Division no later than fifteen (15) days after the end of each quarter of the program year and shall be sent each quarter until submission of the administrative close-out report. The ending dates for each quarter of the program year are March 31, June 30, September 30, and December 31.

c. The close-out report is due sixty (60) days after termination of this Agreement or sixty (60) days after completion of the activities contained in this Agreement, whichever first occurs.

d. If all required reports and copies are not sent to the Division or are not completed in a manner acceptable to the Division, then the Division may withhold further payments until they are completed or may take other action as stated in Paragraph (16) REMEDIES. "Acceptable to the Division" means that the work product was completed in accordance with the Budget and Scope of Work.

e. The Sub-Recipient shall provide additional program updates or information that may be required by the Division.

f. The Sub-Recipient shall provide additional reports and information identified in Attachment F.

(13) MONITORING

a. The Sub-Recipient shall monitor its performance under this Agreement, as well as that of its subcontractors and/or consultants who are paid from funds provided under this Agreement, to ensure that time schedules are being met, the Schedule of Deliverables and Scope of Work are being accomplished within the specified time periods, and other performance goals are being achieved. A review shall be done for each function or activity in Attachment A to this Agreement and reported in the quarterly report.

b. In addition to reviews of audits, monitoring procedures may include, but not be limited to, on-site visits by Division staff, limited scope audits, and/or other procedures. The Sub-Recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Division. In the event that the Division determines that a limited scope audit of the Sub-Recipient is appropriate, the Sub-Recipient agrees to comply with any additional instructions provided by the Division to the Sub-Recipient regarding such audit. The Sub-Recipient further agrees to comply and cooperate with any inspections, reviews, investigations or audits deemed necessary by the Florida Chief Financial Officer or Auditor General. In addition, the Division will monitor the performance and financial management by the Sub-Recipient throughout the contract term to ensure timely completion of all tasks.

(14) LIABILITY

a. Unless Sub-Recipient is a State agency or subdivision, as defined in section 768.28(2), Florida Statutes, the Sub-Recipient is solely responsible to parties it deals with in carrying out the terms of this Agreement and, as authorized by section 768.28(19), Florida Statutes, Sub-Recipient shall hold the Division harmless against all claims of whatever nature by third parties arising from the work performance under this Agreement. For purposes of this Agreement, Sub-Recipient agrees that it is not an employee or agent of the Division, but is an independent contractor.

b. As required by section 768.28(19), Florida Statutes, any Sub-Recipient which is a state agency or subdivision, as defined in section 768.28(2), Florida Statutes, agrees to be fully responsible for its negligent or tortious acts or omissions which result in claims or suits against the

Division, and agrees to be liable for any damages proximately caused by the acts or omissions to the extent set forth in section 768.28, Florida Statutes. Nothing herein is intended to serve as a waiver of sovereign immunity by any Sub-Recipient to which sovereign immunity applies. Nothing herein shall be construed as consent by a state agency or subdivision of the State of Florida to be sued by third parties in any matter arising out of any contract.

(15) DEFAULT

If any of the following events occur ("Events of Default"), all obligations on the part of the Division to make further payment of funds shall terminate and the Division has the option to exercise any of its remedies set forth in Paragraph (16); however, the Division may make payments or partial payments after any Events of Default without waiving the right to exercise such remedies, and without becoming liable to make any further payment if:

a. Any warranty or representation made by the Sub-Recipient in this Agreement or any previous agreement with the Division is or becomes false or misleading in any respect, or if the Sub-Recipient fails to keep or perform any of the obligations, terms or covenants in this Agreement or any previous agreement with the Division and has not cured them in timely fashion, or is unable or unwilling to meet its obligations under this Agreement;

b. Material adverse changes occur in the financial condition of the Sub-Recipient at any time during the term of this Agreement, and the Sub-Recipient fails to cure this adverse change within thirty (30) days from the date written notice is sent by the Division;

c. Any reports required by this Agreement have not been submitted to the Division or have been submitted with incorrect, incomplete or insufficient information; or,

d. The Sub-Recipient has failed to perform and complete on time any of its obligations under this Agreement.

(16) REMEDIES

If an Event of Default occurs, then the Division shall, after thirty (30) calendar days written notice to the Sub-Recipient and upon the Sub-Recipient's failure to cure within those thirty (30) days, exercise any one or more of the following remedies, either concurrently or consecutively:

a. Terminate this Agreement, provided that the Sub-Recipient is given at least thirty (30) days prior written notice of the termination. The notice shall be effective when placed in the United States, first class mail, postage prepaid, by registered or certified mail-return receipt requested, to the address in paragraph (3) herein;

b. Begin an appropriate legal or equitable action to enforce performance of this Agreement;

c. Withhold or suspend payment of all or any part of a request for payment;

d. Require that the Sub-Recipient refund to the Division any monies used for ineligible purposes under the laws, rules and regulations governing the use of these funds.

e. Exercise any corrective or remedial actions, to include but not be limited to:

i. Request additional information from the Sub-Recipient to determine the reasons for or the extent of non-compliance or lack of performance,

ii. Issue a written warning to advise that more serious measures may be taken if the situation is not corrected,

iii. Advise the Sub-Recipient to suspend, discontinue or refrain from incurring costs for any activities in question or

iv. Require the Sub-Recipient to reimburse the Division for the amount of costs incurred for any items determined to be ineligible;

f. Exercise any other rights or remedies which may be available under law.

Pursuing any of the above remedies will not stop the Division from pursuing any other remedies in this Agreement or provided at law or in equity. If the Division waives any right or remedy in this Agreement or fails to insist on strict performance by the Sub-Recipient, it will not affect, extend or waive any other right or remedy of the Division, or affect the later exercise of the same right or remedy by the Division for any other default by the Sub-Recipient.

(17) TERMINATION

a. The Division may terminate this Agreement for cause after thirty (30) days written notice. Cause can include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, and refusal by the Sub-Recipient to permit public access to any document, paper, letter, or other material subject to disclosure under chapter 119, Florida Statutes, as amended.

b. The Division may terminate this Agreement for convenience or when it determines, in its sole discretion that continuing the Agreement would not produce beneficial results in line with the further expenditure of funds, by providing the Sub-Recipient with thirty (30) calendar day's prior written notice.

c. The parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of the Agreement.

d. In the event that this Agreement is terminated, the Sub-Recipient will not incur new obligations for the terminated portion of the Agreement after the Sub-Recipient has received the notification of termination. The Sub-Recipient will cancel as many outstanding obligations as possible. Costs incurred after receipt of the termination notice will be disallowed. The Sub-Recipient shall not be relieved of liability to the Division because of any breach of Agreement by the Sub-Recipient. The

Division may, to the extent authorized by law, withhold payments to the Sub-Recipient for the purpose of set-off until the exact amount of damages due the Division from the Sub-Recipient is determined.

(18) PROCUREMENT

a. The Sub-Recipient shall ensure that any procurement involving funds authorized by the Agreement complies with all applicable federal and state laws and regulations, to include 2 C.F.R. §§200.318 through 200.327 as well as Appendix II to 2 C.F.R. Part 200 (entitled "Contract Provisions for Non-Federal Entity Contracts Under Federal Awards").

b. As required by 2 C.F.R. §200.318(i), the Sub-Recipient shall "maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price."

c. As required by 2 C.F.R. §200.318(b), the Sub-Recipient shall "maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders." In order to demonstrate compliance with this requirement, the Sub-Recipient shall document, in its quarterly report to the Division, the progress of any and all subcontractors performing work under this Agreement.

d. The Sub-Recipient agrees to include in the subcontract that (i) the subcontractor is bound by the terms of this Agreement, (ii) the subcontractor is bound by all applicable state and federal laws and regulations, and (iii) the subcontractor shall hold the Division and Sub-Recipient harmless against all claims of whatever nature arising out of the subcontractor's performance of work under this Agreement, to the extent allowed and required by law.

e. As required by 2 C.F.R. §200.318(c)(1), the Sub-Recipient shall "maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts."

f. As required by 2 C.F.R. §200.319(a), the Sub-Recipient shall conduct any procurement under this agreement "in a manner providing full and open competition." Accordingly, the Sub-Recipient shall not:

i. Place unreasonable requirements on firms in order for them to qualify to do business;

ii. Require unnecessary experience or excessive bonding;

iii. Use noncompetitive pricing practices between firms or between affiliated companies;

iv. Execute noncompetitive contracts to consultants that are on retainer contracts;

v. Authorize, condone, or ignore organizational conflicts of interest;

vi. Specify only a brand name product without allowing vendors to offer an equivalent;

vii. Specify a brand name product instead of describing the performance, specifications, or other relevant requirements that pertain to the commodity or service solicited by the procurement;

viii. Engage in any arbitrary action during the procurement process; or,

ix. Allow a vendor to bid on a contract if that bidder was involved with developing or drafting the specifications, requirements, statement of work, invitation to bid, or request for proposals.

g. "Except in those cases where applicable Federal statutes expressly mandate or encourage" otherwise, the Sub-Recipient, as required by 2 C.F.R. §200.319(c), shall not use a geographic preference when procuring commodities or services under this Agreement.

h. The Sub-Recipient shall conduct any procurement involving invitations to bid (i.e. sealed bids) in accordance with 2 C.F.R. §200.320(d) as well as section 287.057(1)(a), Florida Statutes.

i. The Sub-Recipient shall conduct any procurement involving requests for proposals (i.e. competitive proposals) in accordance with 2 C.F.R. §200.320(2) as well as section 287.057(1)(b), Florida Statutes.

j. For each subcontract, the Sub-Recipient shall provide a written statement to the Division as to whether that subcontractor is a minority business enterprise, as defined in section 288.703, Florida Statutes. Additionally, the Sub-Recipient shall comply with the requirements of 2 C.F.R. §200.321 ("Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms").

k. If the Sub-Recipient chooses to subcontract any of the work required under this Agreement, then the Sub-Recipient shall review its competitive solicitation and subsequent contract to be awarded for compliance with the procurement standards in 2 C.F.R. §§200.318 through 200.327 and required contract provisions in Appendix II to 2 C.F.R. Part 200. If the Sub-Recipient publishes a competitive solicitation or executes a contract that is not in compliance with the Federal procurement standards in 2 C.F.R. §§200.318 through 200.327 or the requirements of Appendix II to 2 C.F.R. Part 200, then the Sub-Recipient is on notice that the Division may:

i. Terminate this Agreement in accordance with the provisions outlined in paragraph (17) above; or,

ii. Refuse to reimburse the Sub-Recipient for any costs associated with that solicitation.

l. FEMA has developed helpful resources for subgrant recipients related to compliance with the Federal procurement standards in 2 C.F.R. §§200.318 through 200.327 and required contract

provisions in Appendix II to 2 C.F.R. Part 200. These resources are generally available at https://www.fema.gov/procurement-disaster-assistance-team.

(19) ATTACHMENTS

a. All attachments to this Agreement are incorporated as if set out fully.

b. In the event of any inconsistencies or conflict between the language of this Agreement and the attachments, the language of the attachments shall control, but only to the extent of the conflict or inconsistency.

c. This Agreement has the following attachments:

i. Exhibit 1 - Funding Sources
ii. Attachment A – Budget and Scope of Work
iii. Attachment B – Program Statutes and Regulations
iv. Attachment C – Statement of Assurances
v. Attachment D – Request for Advance or Reimbursement
vi. Attachment E – Justification of Advance Payment
vii. Attachment F – Quarterly Report Form
viii. Attachment G – Warranties and Representations
ix. Attachment H – Certification Regarding Debarment
x. Attachment I – Federal Funding Accountability and Transparency Act
xi. Attachment J – Mandatory Contract Provisions
xii. Attachment K – Certification Regarding Lobbying
xiii. Attachment L – Florida Accountability Contract Tracking System
xiv. Attachment M – Foreign Country of Concern Affidavit

(20) PAYMENTS

a. Any advance payment under this Agreement is subject to 2 C.F.R. §200.305 and, as applicable, section 216.181(16), Florida Statutes. All advances are required to be held in an interest-bearing account. If an advance payment is requested, the budget data on which the request is based and a justification statement shall be included in this Agreement as Attachment E. Attachment E will specify the amount of advance payment needed and provide an explanation of the necessity for and proposed use of these funds. No advance shall be accepted for processing if a reimbursement has been paid prior to the submittal of a request for advanced payment. After the initial advance, if any, payment shall be made on a reimbursement basis as needed.

b. Invoices shall be submitted at least quarterly and shall include the supporting documentation for all costs of the project or services. The final invoice shall be submitted within sixty (60) days after the expiration date of the agreement. An explanation of any circumstances prohibiting the submittal of quarterly invoices shall be submitted to the Division grant manager as part of the Sub-Recipient's quarterly reporting as referenced in Paragraph (12) of this Agreement.

c. If the necessary funds are not available to fund this Agreement as a result of action by the United States Congress, the federal Office of Management and Budgeting, the State Chief Financial Officer or under subparagraph (9)b. of this Agreement, all obligations on the part of the Division to make any further payment of funds shall terminate, and the Sub-Recipient shall submit its closeout report within thirty (30) days of receiving notice from the Division.

(21) REPAYMENTS

a. All refunds or repayments due to the Division under this Agreement are to be made payable to the order of "Division of Emergency Management", and mailed directly to the following address:

Division of Emergency Management
Cashier
2555 Shumard Oak Boulevard
Tallahassee FL 32399-2100

b. In accordance with section 215.34(2), Florida Statutes, if a check or other draft is returned to the Division for collection, Sub-Recipient shall pay the Division a service fee of $15.00 or 5% of the face amount of the returned check or draft, whichever is greater.

(22) MANDATED CONDITIONS

a. The validity of this Agreement is subject to the truth and accuracy of all the information, representations, and materials submitted or provided by the Sub-Recipient in this Agreement, in any later submission or response to a Division request, or in any submission or response to fulfill the requirements of this Agreement. All of said information, representations, and materials are incorporated by reference. The inaccuracy of the submissions or any material changes shall, at the option of the Division and with thirty (30) days written notice to the Sub-Recipient, cause the termination of this Agreement and the release of the Division from all its obligations to the Sub-Recipient.

b. This Agreement shall be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement shall be in the Circuit Court of Leon County. If any provision of this Agreement is in conflict with any applicable statute or rule, or is unenforceable, then the provision shall be null and void to the extent of the conflict, and shall be severable, but shall not invalidate any other provision of this Agreement.

c. Any power of approval or disapproval granted to the Division under the terms of this Agreement shall survive the term of this Agreement.

d. The Sub-Recipient agrees to comply with the Americans With Disabilities Act (Public Law 101-336, 42 U.S.C. Section 12101 et seq.), which prohibits discrimination by public and private entities on the basis of disability in employment, public accommodations, transportation, State and local government services, and telecommunications.

e. Those who have been placed on the convicted vendor list following a conviction for a public entity crime or on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of $25,000.00 for a period of 36 months from the date of being placed on the convicted vendor list or on the discriminatory vendor list.

f. Any Sub-Recipient which is not a local government or state agency, and which receives funds under this Agreement from the federal government, certifies, to the best of its knowledge and belief, that it and its principals or affiliates:

i. Are not presently debarred, suspended, proposed for debarment, declared ineligible, voluntarily excluded or disqualified from covered transactions by a federal department or agency;

ii. Have not, within a five-year period preceding this proposal been convicted of or had a civil judgment rendered against them for fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

iii. Are not presently indicted or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any offenses enumerated in paragraph (22) f. ii. of this certification; and,

iv. Have not within a five-year period preceding this Agreement had one or more public transactions (federal, state or local) terminated for cause or default.

g. **In addition, the Sub-Recipient shall send to the Division (by email or by facsimile transmission) the completed "Certification Regarding Debarment, Suspension, Ineligibility And Voluntary Exclusion" (Attachment H) for each intended subcontractor which Sub-Recipient plans to fund under this Agreement. The form must be received by the Division before the Sub-Recipient enters into a contract with any subcontractor.**

h. The Division reserves the right to unilaterally cancel this Agreement if the Sub-Recipient refuses to allow public access to all documents, papers, letters or other material subject to the provisions of chapter 119, Florida Statutes, which the Sub-Recipient created or received under this Agreement.

i. If the Sub-Recipient is allowed to temporarily invest any advances of funds under this Agreement, any interest income shall either be returned to the Division or be applied against the Division's obligation to pay the contract amount.

j. The State of Florida will not intentionally award publicly-funded contracts to any contractor who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324a(e) [Section 274A(e) of the Immigration and Nationality Act ("INA")]. The Division shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the INA. Such violation by the Sub-Recipient of the employment provisions contained in Section 274A(e) of the INA shall be grounds for unilateral cancellation of this Agreement by the Division.

k. Section 287.05805, Florida Statutes, requires that any state funds provided for the purchase of or improvements to real property are contingent upon the contractor or political subdivision granting to the state a security interest in the property at least to the amount of state funds provided for at least 5 years from the date of purchase or the completion of the improvements or as further required by law.

l. The Division may, at its option, terminate the Contract if the Contractor is found to have submitted a false certification as provided under section 287.135(5), Florida Statutes, or 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 been engaged in business operations in Cuba or Syria, or to have been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel.

m. If applicable, pursuant to Section 255.0993, Florida Statutes, the Sub-Recipient shall ensure that any iron or steel product, as defined in Section 255.0993(1)(b), Florida Statutes, that is permanently incorporated in the deliverable(s) resulting from this project, must be produced in the United States.

(23) LOBBYING PROHIBITION

a. 2 C.F.R. §200.450 prohibits reimbursement for costs associated with certain lobbying activities.

b. Section 216.347, Florida Statutes, prohibits "any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency."

c. No funds or other resources received from the Division under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.

d. The Sub-Recipient certifies, by its signature to this Agreement, that to the best of his or her knowledge and belief:

i. No Federal appropriated funds have been paid or will be paid, by or on behalf of the Sub-Recipient, to any person for influencing or attempting to influence an officer or

employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement.

ii. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the Sub-Recipient shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities."

iii. The Sub-Recipient shall require that this certification be included in the award documents for all subawards (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Sub-Recipients shall certify and disclose.

iv. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

(24) COPYRIGHT, PATENT AND TRADEMARK

EXCEPT AS PROVIDED BELOW, ANY AND ALL PATENT RIGHTS ACCRUING UNDER OR IN CONNECTION WITH THE PERFORMANCE OF THIS AGREEMENT ARE HEREBY RESERVED TO THE STATE OF FLORIDA; AND, ANY AND ALL COPYRIGHTS ACCRUING UNDER OR IN CONNECTION WITH THE PERFORMANCE OF THIS AGREEMENT ARE HEREBY TRANSFERRED BY THE SUB-RECIPIENT TO THE STATE OF FLORIDA.

a. If the Sub-Recipient has a pre-existing patent or copyright, the Sub-Recipient shall retain all rights and entitlements to that pre-existing patent or copyright unless the Agreement provides otherwise.

b. If any discovery or invention is developed in the course of or as a result of work or services performed under this Agreement, or in any way connected with it, the Sub-Recipient shall refer the discovery or invention to the Division for a determination whether the State of Florida will seek patent protection in its name. Any patent rights accruing under or in connection with the performance of this Agreement are reserved to the State of Florida. If any books, manuals, films, or other copyrightable material are produced, the Sub-Recipient shall notify the Division. Any copyrights accruing under or in connection with the performance under this Agreement are transferred by the Sub-Recipient to the State of Florida.

c. Within thirty (30) days of execution of this Agreement, the Sub-Recipient shall disclose all intellectual properties relating to the performance of this Agreement which he or she knows or should know could give rise to a patent or copyright. The Sub-Recipient shall retain all rights and entitlements to any pre-existing intellectual property which is disclosed. Failure to disclose will indicate that no such property exists. The Division shall then, under Paragraph (24) b., have the right to all patents and copyrights which accrue during performance of the Agreement.

d. If the Sub-Recipient qualifies as a state university under Florida law, then, pursuant to section 1004.23, Florida Statutes, any invention conceived exclusively by the employees of the Sub-Recipient shall become the sole property of the Sub-Recipient. In the case of joint inventions, that is inventions made jointly by one or more employees of both parties hereto, each party shall have an equal, undivided interest in and to such joint inventions. The Division shall retain a perpetual, irrevocable, fully-paid, nonexclusive license, for its use and the use of its contractors of any resulting patented, copyrighted or trademarked work products, developed solely by the Sub-Recipient, under this Agreement, for Florida government purposes.

(25) LEGAL AUTHORIZATION

The Sub-Recipient certifies that it has the legal authority to receive the funds under this Agreement and that its governing body has authorized the execution and acceptance of this Agreement. The Sub-Recipient also certifies that the undersigned person has the authority to legally execute and bind Sub-Recipient to the terms of this Agreement.

(26) EQUAL OPPORTUNITY EMPLOYMENT

a. In accordance with 41 C.F.R. §60-1.4(b), the Sub-Recipient hereby agrees that it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, as defined in the regulations of the Secretary of Labor at 41 C.F.R. Chapter 60, which is paid for in whole or in part with funds obtained from the Federal Government or borrowed on the credit of the Federal Government pursuant to a grant, contract, loan insurance, or guarantee, or undertaken pursuant to any Federal program involving such grant, contract, loan, insurance, or guarantee, the following equal opportunity clause:

> During the performance of this contract, the contractor agrees as follows:
>
> i. The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

ii. The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

iii. The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.

iv. The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

v. The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

vi. The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

vii. In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order

11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

viii. The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency the contractor may request the United States to enter into such litigation to protect the interests of the United States.

b. The Sub-Recipient further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: *Provided*, that if the applicant so participating is a State or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract.

c. The Sub-Recipient agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.

d. The Sub-Recipient further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive order. In addition, the Sub-Recipient agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the Sub-Recipient under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such Sub-Recipient; and refer the case to the Department of Justice for appropriate legal proceedings.

(27) COPELAND ANTI-KICKBACK ACT

The Sub-Recipient hereby agrees that, unless exempt under Federal law, it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, the following clause:

> i. Contractor. The contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. pt. 3 as may be applicable, which are incorporated by reference into this contract.
>
> ii. Subcontracts. The contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as the FEMA may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.
>
> iii. Breach. A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

(28) CONTRACT WORK HOURS AND SAFETY STANDARDS

If the Sub-Recipient, with the funds authorized by this Agreement, enters into a contract that exceeds $100,000 and involves the employment of mechanics or laborers, then any such contract must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 C.F.R. Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation.

(29) CLEAN AIR ACT AND THE FEDERAL WATER POLLUTION CONTROL ACT

If the Sub-Recipient, with the funds authorized by this Agreement, enters into a contract that exceeds $150,000, then any such contract must include the following provision:

> Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387), and will report violations to FEMA and the Regional Office of the Environmental Protection Agency (EPA).

(30) SUSPENSION AND DEBARMENT

If the Sub-Recipient, with the funds authorized by this Agreement, enters into a contract, then any such contract must include the following provisions:

i. This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such the contractor is required to verify that none of the contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

ii. The contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.

iii. This certification is a material representation of fact relied upon by the Division. If it is later determined that the contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the Division, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.

iv. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

(31) BYRD ANTI-LOBBYING AMENDMENT

If the Sub-Recipient, with the funds authorized by this Agreement, enters into a contract, then any such contract must include the following clause:

Byrd Anti-Lobbying Amendment, 31 U.S.C. § 1352 (as amended). Contractors who apply or bid for an award of $100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient.

If this subgrant agreement amount is $100,000 or more, the Sub-Recipient, and subcontractors as applicable, shall sign Attachment K – Certification Regarding Lobbying.

(32) CONTRACTING WITH SMALL AND MINORITY BUSINESSES, WOMEN'S BUSINESS ENTERPRISES, AND LABOR SURPLUS AREA FIRMS

a. If the Sub-Recipient, with the funds authorized by this Agreement, seeks to procure goods or services, then, in accordance with 2 C.F.R. §200.321, the Sub-Recipient shall take the following

affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used whenever possible:

i. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

ii. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;

iii. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;

iv. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;

v. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and

vi. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs i. through v. of this subparagraph.

b. The requirement outlined in subparagraph a. above, sometimes referred to as "socioeconomic contracting," does not impose an obligation to set aside either the solicitation or award of a contract to these types of firms. Rather, the requirement only imposes an obligation to carry out and document the six affirmative steps identified above.

c. The "socioeconomic contracting" requirement outlines the affirmative steps that the Sub-Recipient must take; the requirements do not preclude the Sub-Recipient from undertaking additional steps to involve small and minority businesses and women's business enterprises.

d. The requirement to divide total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises, does not authorize the Sub-Recipient to break a single project down into smaller components in order to circumvent the micro-purchase or small purchase thresholds so as to utilize streamlined acquisition procedures (e.g. "project splitting").

(33) ASSURANCES

The Sub-Recipient shall comply with any Statement of Assurances incorporated as Attachment C.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

SUB-RECIPIENT: DESOTO COUNTY

By: _____

Name and Title: JC Deriso, Chairman

Date: 7/16/25

FEID#: 59-6000579

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____

Name and Title: Kevin Guthrie, Director

Date: _____

EXHIBIT – 1

THE FOLLOWING FEDERAL RESOURCES ARE AWARDED TO THE SUB-RECIPIENT UNDER THIS AGREEMENT:

Federal Program
Federal agency: **Federal Emergency Management Agency: Hazard Mitigation Grant**
Catalog of Federal Domestic Assistance title and number: **97.039**
Award amount: **$15,000.00**

THE FOLLOWING COMPLIANCE REQUIREMENTS APPLY TO THE FEDERAL RESOURCES AWARDED UNDER THIS AGREEMENT:

- 2 C.F.R. Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- The Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93-288, as amended, 42 U.S.C. 5121 et seq., and Related Authorities
- Sections 1361(A) of the National Flood Insurance Act of 1968, 42 U.S.C. 4104c, as amended by the National Flood Insurance Reform Act of 1994, Public Law 103-325 and the Bunning-Bereuter-Blumenauer Flood Insurance Reform Act of 2004, Public Law 108-264
- 31 C.F.R. Part 205 Rules and Procedures for Funds Transfers

Federal Program:

1. Sub-Recipient is to use funding to perform the following eligible activities:
   - Retrofitting of existing buildings and facilities for shelters
2. Sub-Recipient is subject to all administrative and financial requirements as set forth in this Agreement, or will be in violation of the terms of the Agreement.

Attachment A

Budget and Scope of Work

STATEMENT OF PURPOSE:

The purpose of this Scope of Work is for a safe room to FEMA P-361 Standards at the existing Fire Station #2 in Arcadia, Desoto County, Florida, funded through the Hazard Mitigation Grant Program (HMGP) **DR-4673-107-R**, as approved by the Florida Division of Emergency Management (Division) and the Federal Emergency Management Agency (FEMA).

The Sub-Recipient, Desoto County, shall conduct Phase I – Design of this project, which includes the engineering designs and calculations, surveys, permitting, and notices. **No construction activities are approved at this time.** The Sub-Recipient shall complete the Phase I work in accordance with all applicable federal, state and local laws, regulations and codes.

PROJECT OVERVIEW:

As a Hazard Mitigation Grant Program project, the Sub-Recipient proposes near absolute protection to first responders at the existing Fire Station #2 located at 8789 Southwest County Road 761, Arcadia, Florida 34269.

The scope is for Phase I only, which includes but is not limited to surveying, engineering, designing, plans preparation, permitting and bidding for the proposed project, for Phase II approval. No construction activities for this project have been approved.

When completed, the Sub-Recipient shall provide necessary information in the Phase I deliverables for the Phase II review of the following proposed activities.

The design proposed for Phase II scope is to provide protection by constructing an external safe room attached to, but structurally separate from the existing Fire Station #2 building. The proposed safe room shall provide 269.5 square feet (SF) to attend an occupancy of 13 paramedics, fire fighters, and administrative staff. The safe room shall share the main building's electrical supply and drinking water supply but shall have a separate heating and ventilation mini-split system. The method for providing backup power, potable water and air conditioning systems using the existing available systems, shall be determined during the design phase. Backup power shall be provided by the existing 60kW generator that serves the Fire Station. The safe room shall be constructed of a new concrete slab-on-grade foundation with monolithic footings, 8-inch concrete masonry unit walls with fully reinforced and poured cells with formed tie-beams, engineered roof trusses and decking, metal roofing, and a steel fire door that opens directly to the exterior. The Fire Station #2 currently lacks a secure and resilient space for station personnel and first responders to monitor conditions and coordinate responses during a hurricane event involving high winds; risking their lives to remain on duty inside structures that have not been properly hardened. The project shall allow first responders to remain on duty during and after a storm to continue coordinating operations, conduct fire suppression, and search and rescue operations to help the community.

The safe room shall be designed and constructed to provide protection against 170 MPH winds. The safe room construction shall be designed to provide "near-absolute protection" based on the criteria contained in the standards of the Department of Homeland Security, Federal Emergency Management Agency guidance manual FEMA P-361 Design and Construction for Community Safe Room which refers to applicable ICC 500 and ASCE 7 standards. Construction documents for community safe rooms designed for more than 50 occupants, as well as for safe rooms in an elementary school, secondary school, day care facility with an occupant load greater than 16, or any Risk Category IV building, are required to undergo peer review. Allowable costs for saferooms apply to retrofits of existing facilities, new construction, and single or dual-use facilities. Only eligible expenditures that are directly related to and necessary for the hazard mitigation purpose of providing immediate life-safety protection shall be reimbursed. Eligible and ineligible costs are outlined in the latest edition of the HMA Guidance

Addendum. Activities shall be completed in strict compliance with Federal, State and Local applicable Rules and Regulations.

Project Locations:

ID#	Station	Location	Coordinates
1)	Fire Station #2	8789 SW County Road 761, Arcadia, Florida 34269	(27.092944, -81.999418)

TASKS & DELIVERABLES:

A) Tasks:

1) The Sub-Recipient shall procure the services of a qualified and licensed Florida contractor and execute a contract with the selected bidder to complete the scope of work as approved by the Division and FEMA. The Sub-Recipient shall select the qualified, licensed Florida contractor in accordance with the Sub-Recipient's procurement policy as well as all Federal and State Laws and Regulations. All procurement activities shall contain sufficient source documentation and be in accordance with all applicable regulations.

   The Sub-Recipient shall be responsible for furnishing or contracting all labor, materials, equipment, tools, transportation and supervision and for performing engineering designs to be presented to the Division by the Sub-Recipient and subsequently approved by the Division and FEMA.

   The Sub-Recipient shall ensure that no contractors or subcontractors are debarred or suspended from participating in federally funded projects.

   The selected contractor shall have a current and valid occupational license/business tax receipt issued for the type of services being performed.

   The Sub-Recipient shall provide documentation demonstrating the results of the procurement process. This shall include a rationale for the method of procurement and selection of contract type, contractor selection and/or rejection and bid tabulation and listing, and the basis of contract price.

   The Sub-Recipient shall provide an executed "Debarment, Suspension, Ineligibility, Voluntary Exclusion Form" for each contractor and/or subcontractor performing services under this agreement.

   Executed contracts with contractors and/or subcontractors shall be provided to the Division by the Sub-Recipient.

   The Sub-Recipient shall provide copies of professional licenses for contractors selected to perform services. The Sub-Recipient shall provide a copy of a current and valid occupational license or business tax receipt issued for the type of services to be performed by the selected contractor.

2) The Sub-Recipient shall monitor and manage the Phase I portion of this project in accordance with the Hazard Mitigation Grant Program application and supporting documentation as submitted to the Division and subsequently approved by the Division and FEMA. The Division and FEMA shall render a Phase II determination upon completion of the review of Phase I deliverables. No construction activities are approved at this time. The Sub-Recipient shall ensure that all applicable state, local and federal laws and regulations are followed and documented, as appropriate.

   Phase I consists of fees; for conducting survey, study, engineering, design, public notices, and/or permitting associated with the design of a FEMA P-361 Standards structure. Verification shall be necessary for determining project eligibility.

   All Phase I work shall be completed in accordance with all applicable state, local and federal laws and regulations and documented, as appropriate.

Upon completion of Task 2, the Sub-Recipient shall submit the following documents with sufficient supporting documentation and provide a summary of all contract scope of work and scope of work changes, if any. Additional documentation shall include:

a) Copy of permit(s), notice of commencement.

b) Two sets of engineering Signed/Sealed final design and analysis, and surveying.

c) Signed and sealed Operations and Maintenance (O&M) Plan, which shall incorporate FEMA P-361, include required components, and submitted for review.

d) Any structural and non-structural design peer review reports as required by FEMA P-361 (as applicable).

e) Construction Plans and bid documents for FEMA 361 compliance.

f) Revised cost estimate for Phase II – construction (include Phase I costs), to implement the design project.

g) All Product Specifications / Data Sheet(s) (technical standards) satisfying protection requirements on all products utilized.

h) Color maps including topographical, aerial, and ground disturbance.

i) General description of the type of construction equipment that may be used during the proposed project's implementation and what activities it will facilitate.

j) Color photographs of the project area.

k) Letter from the Floodplain manager verifying the project is in compliance with local floodplain ordinances/regulations.

l) Proof of compliance with Project Conditions and Requirements contained herein.

m) Any other documentation requested by the Division, not limited to Project Conditions and Requirements herein.

3) During the course of this agreement, the Sub-Recipient shall submit requests for reimbursement. Adequate and complete source documentation shall be submitted to support all costs (federal share and local share) related to the project. In some cases, all project activities may not be fully complete prior to requesting reimbursement of costs incurred in completion of this scope of work; however, a partial reimbursement may be requested.

The Sub-Recipient shall submit an Affidavit signed by the Sub-Recipient's project personnel with each reimbursement request attesting to the completion of the work, that disbursements or payments were made in accordance with all agreement and regulatory conditions, and that reimbursement is due and has not been previously requested.

The Sub-Recipient shall maintain accurate time records. The Sub-Recipient shall ensure invoices are accurate and any contracted services were rendered within the terms and timelines of this agreement. All supporting documentation shall agree with the requested billing period. All costs submitted for reimbursement shall contain adequate source documentation which may include but not be limited to: cancelled checks, bank statements, Electronic Funds Transfer, paid bills and invoices, payrolls, time and attendance records, contract and subcontract award documents.

The Sub-Recipient shall pre-audit bills, invoices, and/or charges submitted by subcontractors and pay subcontractors for approved bills, invoices, and/or charges. Sub-Recipient shall ensure that all subcontractor bills, invoices, and/or charges are legitimate and clearly identify the activities being performed and associated costs.

Sub-Recipient Management Costs (SRMC) expenditure must adhere to FEMA Policy #104-11-1 HMGP Management Costs (Interim) signed November 14, 2018. FEMA defines management costs

as any: Indirect costs, Direct administrative costs, and other administrative expenses associated with a specific project. Administrative costs are expenses incurred by a Sub-Recipient in managing and administering the federal award to ensure that federal, state requirements are met including: solicitation, development, review, and processing of sub-applications; delivery of technical assistance; quarterly progress and fiscal reporting; project monitoring; technical monitoring; compliance activities associated with federal procurement requirements; documentation of quality of work verification for quarterly reports and closeout; payment of claims; closeout review and liquidation; and records retention.

Any activities that are directly related to a project are not eligible under management costs. For example, architectural, engineering, and design services are project costs and cannot be included under management costs. Similarly, construction management activities that manage, coordinate, and supervise the construction process from project scoping to project completion are project costs. These activities cannot be included under management costs.

Due to Strategic Funds Management (SFM), SRMC Interim Policy requires management costs to be obligated in increments sufficient to cover Sub-Recipient needs, for no more than one year, unless contractual agreements require additional funding. FEMA has established a threshold where annual increments will be applied to larger awards allowing smaller awards to be fully obligated. Obligations will be handled by the size of the total subaward.

The Sub-Recipient shall pre-audit all SRMC source documentation – personnel, fringe benefits, travel, equipment, supplies, contractual, and indirect costs. A brief narrative is required to identify what the funds will be used for. Documentation shall be detailed and clearly describe each approved task performed, hours devoted to each task, and the hourly rate charged including enough information to calculate the hourly rates based on payroll records. Employee benefits and tasks shall be clearly shown on the Personnel Activity Form, and all Personnel or Contractual SRMC shall be invoiced separate from all other project costs.

Project Management Expenses (only applies to disasters prior to August 1, 2017, all others adhere to FEMA Policy #104-11-1 for SRMC): The Sub-Recipient shall pre-audit source documentation such as payroll records, project time sheets, attendance logs, etc. Documentation shall be detailed information describing tasks performed, hours devoted to each task, and the hourly rate charged for each hour including enough information to calculate the hourly rates based on payroll records. Employee benefits shall be clearly shown.

The Division shall review all submitted requests for reimbursement for basic accuracy of information. Further, the Division shall ensure that no unauthorized work was completed prior to the approved project start date by verifying vendor and contractor invoices. The Division shall verify that reported costs were incurred in the performance of eligible work, that the approved work was completed, and that the mitigation measures are in compliance with the approved scope of work prior to processing any requests for reimbursement.

Review and approval of any third-party in-kind services, if applicable, shall be conducted by the Division in coordination with the Sub-Recipient. Quarterly Reports shall be submitted by the Sub-Recipient and received by the Division at the times provided in this agreement prior to the processing of any reimbursement.

The Sub-Recipient shall submit to the Division requests for reimbursement of actual Phase I costs related to the project as identified in the project application and this scope of work. The Requests for Reimbursement (RFR) shall include:

a) Contractor, subcontractor, and/or vendor invoices which clearly display dates of services performed, description of services performed, location of services performed, cost of services performed, name of service provider and any other pertinent information;

b) Proof of payment from the Sub-Recipient to the contractor, subcontractor, and/or vendor for invoiced services;

c) Clear identification of amount of costs being requested for reimbursement as well as costs being applied against the local match amount.

The Sub-Recipient's Request for Reimbursement shall include the final Phase I project cost. Supporting documentation shall show that all contractors and subcontractors have been paid.

B) Deliverables:

Mitigation Activities consist of Phase I activities, which include engineering, designing, plans preparation, permitting and bidding for the proposed project, for Phase II review and approval, to implement measures by constructing an external safe room to FEMA P-361 standards attached to, but structurally separate from the Fire Station #2 building, located on Southwest County Road 761, Arcadia, Florida 34269.

The safe room shall be designed and constructed to provide protection against 170 MPH winds. The safe room construction shall be designed to provide "near-absolute protection" based on the criteria contained in the standards of the Department of Homeland Security, Federal Emergency Management Agency guidance manual FEMA P-361 Design and Construction for Community Safe Room which refers to applicable ICC 500 and ASCE 7 standards. Construction documents for community safe rooms designed for more than 50 occupants, as well as for safe rooms in an elementary school, secondary school, day care facility with an occupant load greater than 16, or any Risk Category IV building, are required to undergo peer review. Allowable costs for saferooms apply to retrofits of existing facilities, new construction, and single or dual-use facilities. Only eligible expenditures that are directly related to and necessary for the hazard mitigation purpose of providing immediate life-safety protection shall be reimbursed. Eligible and ineligible costs are outlined in the latest edition of the HMA Guidance Addendum. Activities shall be completed in strict compliance with Federal, State and Local applicable Rules and Regulations.

Pursuant to subsection 553.896(2), Florida Statutes, projects including the construction of new or retrofitted window or door coverings must conform to design drawings that are **signed, sealed, and inspected by a structural engineer** who is registered in this state. The Sub-Recipient shall provide an inspection report and attestation or a copy of the signed and sealed plans to the Division before payment will be made.

Provided the Sub-Recipient performs in accordance with the Scope of Work outlined in this Agreement, the Division shall reimburse the Sub-Recipient based on the percentage of overall project completion.

PROJECT CONDITIONS AND REQUIREMENTS:

C) Engineering:

1) The Sub-Recipient shall submit Engineering plans and bidding documents prepared to complete the project. Wind protection shall be provided on any opening such as vents, louvers, and exhaust fans. All installation shall be in strict compliance with the FEMA P-361 specifications, and all proposed materials shall be certified to meet wind and impact standards.
2) Design documents shall provide a detailed description that includes specifics on project scope of work, depth and extent of ground disturbance at all construction locations of the project.
3) Submit a refined cost estimate, to include Phase I Fees and Phase II Construction Materials and Labor.
4) This project shall be designed by the criteria contained in the standards of the Department of Homeland Security, Federal Emergency Management Agency guidance manual FEMA 361-Design and Construction for Community Safe Room, to provide "near absolute protection". It is further understood and agreed by the Division and the Sub-Recipient that the level of wind protection provided by the mitigation ensures the safety or survival of building occupants.

D) Environmental:

1) Any conditions for compliance shall be included in the final design plans, narrative and project implementation actions.

2) The Sub-Recipient shall follow all applicable state, local and federal laws, regulations and requirements, and obtain (before starting project work) and comply with all required permits and approvals. Failure to obtain all appropriate federal, state, and local environmental permits and clearances may jeopardize federal funding.

3) Any change, addition or supplement to the approved mitigation measure or scope of work that alters the project (including other work not funded by FEMA but done substantially at the same time) shall require resubmission to the Division and FEMA for re-evaluation of compliance with the National Environmental Protection Act (NEPA) and Section 106 of the National Historic Preservation Act (NHPA) prior to initiation of any work. Non-compliance with these requirements may jeopardize FEMA's ability to fund this project. A change in the scope of work shall be approved by the Division and FEMA in advance regardless of the budget implications.

4) The following Environmental and Historic Preservation review documentation shall be provided:

   a) Color maps including topographical and aerial with the project location clearly marked.

   b) Color ground disturbance maps showing the full extent of the project footprint and depth of ground disturbance. Geographic latitude/longitude (decimal degree format) of the proposed construction areas and staging areas.

   c) Color photographs of any area with ground disturbance (electronic).

   d) General description of the type of construction equipment that may be used during the proposed project's implementation and what activities it will facilitate.

5) Phase I of this project is approved with the condition that the above list of deliverables shall be submitted for review and approval by the Division and FEMA before Phase II is considered.

6) No construction work may begin until Phase II is approved by the Division and FEMA.

E) Programmatic:

1) The Sub-Recipient must notify the Division as soon as significant developments become known, such as delays or adverse conditions that might raise costs or delay completion, or favorable conditions allowing lower costs or earlier completion.

2) The Sub-Recipient must "obtain prior written approval for any budget revision which would result in a need for additional funds" [44 CFR 13(c)], from the Division and FEMA.

3) The Division and FEMA shall approve a change in the scope of work in advance, regardless of the impact to the budget.

4) Any extension of the Period of Performance shall be submitted to FEMA 60 days prior to the expiration date. Therefore, any request for a Period of Performance Extension shall be in writing and submitted, along with substantiation of new expiration date and a new schedule of work, to the Division, a minimum of seventy (70) days prior to the expiration date, for Division processing to FEMA.

5) The Sub-Recipient must avoid duplication of benefits between the HMGP and any other form of assistance, as required by Section 312 of the Stafford Act, and further clarification in 44 CFR 206.191.

6) A copy of the executed subcontract agreement must be forwarded to the Division within 10 days of execution.

7) Phase I – Design of this project is approved with the condition that the enclosed list of deliverables shall be submitted, 30 days prior to the Period of Performance date, for review and approval by the Division, for submittal to FEMA before Phase II – Construction is considered.

8) When Phase I is completed, the Sub-Recipient must provide 100% completed designs, calculations, a full set of signed and sealed plans and, permits for a Phase II review. A final BCA using developed technical data and study results will take place. The data inputs to the final BCA for Phase II approval. No construction activities for this project have been approved.

9) This project shall be designed by the criteria contained in the standards of the Department of Homeland Security, Federal Emergency Management Agency guidance manual FEMA 361-Design and Construction for Community Safe Room, to provide "near absolute protection". It is further understood and agreed by the Division and the Sub-Recipient that the level of wind protection provided by the mitigation ensures the safety or survival of building occupants.

10) Per FEMA Hazard Mitigation Assistance Guidance Part VI, D.3.4 – Contingency funds are not automatically available for use. Prior to their release, contingency funds must be re-budgeted to another direct cost category and identified. Post-award changes to the budget require prior written approval from the Division (FDEM). The written request should demonstrate what unforeseen condition related to the project arose that required the use of contingency funds.

This is FEMA project number **4673-107-R.** It is funded under HMGP, FEMA-4673-DR-FL and must adhere to all program guidelines established for the HMGP in accordance with the PAS Operational Agreement for Disaster 4673.

FEMA awarded this project on May 16, 2025, and the Period of Performance for this project shall end on **August 31, 2026**.

F) FINANCIAL CONSEQUENCES:

If the Sub-Recipient fails to comply with any term of the award, the Division shall take one or more of the following actions, as appropriate in the circumstances:

1) Temporarily withhold cash payments pending correction of the deficiency by the Sub-Recipient;

2) Disallow all or part of the cost of the activity or action not in compliance;

3) Wholly or partly suspend or terminate the current award for the Sub-Recipient's program;

4) Withhold further awards for the program; or

5) Take other remedies that may be legally available.

SCHEDULE OF WORK

Phase I –

State Contracting:	3	Months
Bidding / Local Procurement:	2	Months
Design Specifications:	6	Months
Permitting / Survey:	2	Months
Deliverables Submitted to FDEM:	2	Months
Total Period of Performance:	**15**	**Months**

BUDGET

Line Item Budget*

	Project Cost	Federal Cost	Non-Federal Cost
Materials:	$0.00	$0.00	$0.00
Labor:	$0.00	$0.00	$0.00
Fees:	$20,000.00	$15,000.00	$5,000.00
Initial Agreement Amount:	**$20,000.00**	**$15,000.00**	**$5,000.00**
***Contingency Funds:	$1,000.00	$750.00	$250.00
Project Total:	**$21,000.00**	**$15,750.00**	**$5,250.00**

**Any line item amount in this Budget may be increased or decreased 10% or less, with the Division's approval, without an amendment to this Agreement being required, so long as the overall amount of the funds obligated under this Agreement is not increased.*

*** ***This project has an estimated $1,000.00 in contingency funds.*** *Per FEMA Hazard Mitigation Assistance Guidance Part VI, D.3.4 – Contingency funds are not automatically available for use. Prior to their release, contingency funds must be re-budgeted to another direct cost category and identified. Post-award changes to the budget require prior written approval from the Division (FDEM). The written request should demonstrate what unforeseen condition related to the project arose that required the use of contingency funds.*

Project Management costs are included for this project in the amount of $0.00.

Funding Summary Totals

Federal Share:	$15,750.00	(75.00%)
Non-Federal Share:	$5,250.00	(25.00%)
Total Project Cost:	**$21,000.00**	**(100.00%)**

Attachment B

Program Statutes and Regulations

The parties to this Agreement and the Hazard Mitigation Grant Program (HMGP) are generally governed by the following statutes and regulations:

(1) The Robert T. Stafford Disaster Relief and Emergency Assistance Act;

(2) 44 C.F.R. 7, 9, 18, 25, and 206. Reference (Title 44, up to date as of August 18, 2023, and last amended January 9, 2023.), and any other applicable FEMA policy memoranda and guidance documents;

(3) State of Florida Administrative Plan for the Hazard Mitigation Grant Program;

(4) Hazard Mitigation Assistance Program and Policy Guide, 2023;

(5) All applicable laws and regulations delineated in Attachment C of this Agreement.

In addition to the above statutes and regulations, the Sub-recipient must comply with the following:

The Sub-recipient shall fully perform the approved hazard mitigation project, as described in the Application and Attachment A (Budget and Scope of Work) attached to this Agreement, in accordance with approved scope of work indicated therein, the estimate of costs indicated therein, the allocation of funds indicated therein, and the terms and conditions of this Agreement. The Sub-recipient shall not deviate from the approved project and the terms and conditions of this Agreement. The Sub-recipient shall comply with any and all applicable codes and standards in performing work funded under this Agreement, and shall provide any appropriate maintenance and security for the project.

Any development permit issued by, or development activity undertaken by, the Sub-recipient and any land use permitted by or engaged in by the Sub-recipient, shall be consistent with the local comprehensive plan and land development regulations prepared and adopted pursuant to chapter 163, Part II, Florida Statutes. Funds shall be expended for, and development activities and land uses authorized for, only those uses which are permitted under the comprehensive plan and land development regulations. The Sub-recipient shall be responsible for ensuring that any development permit issued and any development activity or land use undertaken is, where applicable, also authorized by the Water Management District, the Florida Department of Environmental Protection, the Florida Department of Health, the Florida Game and Fish Commission, and any Federal, State, or local environmental or land use permitting authority, where required. The Sub-recipient agrees that any repair or construction shall be in accordance with applicable standards of safety, decency, and sanitation, and in conformity with applicable codes, specifications and standards.

The Sub-recipient will provide and maintain competent and adequate engineering supervision at the construction site to ensure that the completed work conforms with the approved plans and specifications and will furnish progress reports and such other information to HMGP as may be required.

If the hazard mitigation project described in Attachment A includes an acquisition or relocation project, then the Sub-recipient shall ensure that, as a condition of funding under this Agreement, the owner of the affected real property shall record in the public records of the county where it is located the following covenants and restrictions, which shall run with and apply to any property acquired, accepted, or from which a structure will be removed pursuant to the project.

(1) The property will be dedicated and maintained in perpetuity for a use that is compatible with open space, recreational, or wetlands management practices;

(2) No new structure will be erected on property other than:
   a. a public facility that is open on all sides and functionally related to a designed open space;
   b. a restroom; or

(3) A structure that the Director of the Federal Emergency Management Agency approves in writing before the commencement of the construction of the structure;

(4) After the date of the acquisition or relocation no application for disaster assistance for any purpose will be made to any Federal entity and no disaster assistance will be provided for the property by any Federal source; and

(5) If any of these covenants and restrictions is violated by the owner or by some third party with the knowledge of the owner, fee simple title to the Property described herein shall be conveyed to the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida without further notice to the owner, its successors and assigns, and the owner, its successors and assigns shall forfeit all right, title and interest in and to the property.

HMGP Contract Manager will evaluate requests for cost overruns and submit to the regional Director written determination of cost overrun eligibility. Cost overruns shall meet Federal regulations set forth in 44 C.F.R. §206.438(b).

The National Environmental Policy Act (NEPA) stipulates that additions or amendments to a HMGP Sub-Recipient Scope of Work (SOW) shall be reviewed by all State and Federal agencies participating in the NEPA process.

As a reminder, the Sub-recipient must obtain prior approval from the State, before implementing changes to the approved project Scope of Work (SOW). Per the Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments:

(1) For Construction projects, the grantee must "obtain prior written approval for any budget revision which result in a need for additional funds" (2 C.F.R. § 200.308);

(2) A change in the Scope of Work must be approved by FEMA in advance regardless of the budget implications; and

(3) The Sub-recipient must notify the State as soon as significant developments become known, such as delays or adverse conditions that might raise costs or delay completion, or favorable conditions allowing lower cost or earlier completion. Any extensions of the period of performance must be submitted to FEMA ninety (90) calendar days prior to the project expiration date. Reference, HMA Program and Policy Guide, 2023, G.3. Award Extensions, paragraph 3.

The Sub-recipient assures that it will comply with the following statutes and regulations to the extent applicable:

(1) 53 Federal Register 8034
(2) Federal Acquisition Regulations 31.2
(3) Section 1352, Title 31, US Code
(4) Chapter 473, Florida Statutes
(5) Chapter 215, Florida Statutes
(6) Section 768.28, Florida Statutes
(7) Chapter 119, Florida Statutes

(8) Section 216.181(6), Florida Statutes
(9) Cash Management Improvement Act of 1990
(10) American with Disabilities Act
(11) Section 112.061, Florida Statutes
(12) Immigration and Nationality Act
(13) Section 286.011, Florida Statutes
(14) 2 C.F.R. Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
(15) Uniform Relocation Assistance and Real Property Acquisitions Act of 1970
(16) Title I of the Omnibus Crime Control and Safe Streets Act of 1968
(17) Juvenile Justice and Delinquency Prevention Act, or the Victims of Crime Act
(18) Omnibus Crime Control and Safe Streets Act of 1968, as amended
(19) Victims of Crime Act (as appropriate)
(20) Section 504 of the Rehabilitation Act of 1973, as amended
(21) Subtitle A, Title II of the Americans with Disabilities Act (ADA) (1990)
(22) Department of Justice regulations on disability discrimination, 28 C.F.R., Part 35 and Part 39
(23) 42 U.S.C. 5154a

Attachment C

Statement of Assurances

To the extent the following provisions apply to this Agreement, the Sub-recipient certifies that:

(a) It possesses legal authority to enter into this Agreement and to carry out the proposed program;

(b) Its governing body has duly adopted or passed as an official act of resolution, motion or similar action authorizing the execution of the hazard mitigation agreement with the Division of Emergency Management (DEM), including all understandings and assurances contained in it, and directing and authorizing the Sub-recipient's chief administrative officer or designee to act in connection with the application and to provide such additional information as may be required;

(c) No member of or delegate to the Congress of the United States, and no Resident Commissioner, shall receive any share or part of this Agreement or any benefit. No member, officer, or employee of the Sub-recipient or its designees or agents, no member of the governing body of the locality in which this program is situated, and no other public official of the locality or localities who exercises any functions or responsibilities with respect to the program during his tenure or for one year after, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds, for work be performed in connection with the program assisted under this Agreement. The Sub-recipient shall incorporate, in all contracts or subcontracts a provision prohibiting any interest pursuant to the purpose stated above;

(d) All Sub-recipient contracts for which the State Legislature is in any part a funding source, shall contain language to provide for termination with reasonable costs to be paid by the Sub-recipient for eligible contract work completed prior to the date the notice of suspension of funding was received by the Sub-recipient. Any cost incurred after a notice of suspension or termination is received by the Sub-recipient may not be funded with funds provided under this Agreement unless previously approved in writing by the Division. All Sub-recipient contracts shall contain provisions for termination for cause or convenience and shall provide for the method of payment in such event;

(e) It will comply with:

(1) Contract Work Hours and Safety Standards Act of 1962, 40 U.S.C. 327 et seq., requiring that mechanics and laborers (including watchmen and guards) employed on federally assisted contracts be paid wages of not less than one and one-half times their basic wage rates for all hours worked in excess of forty hours in a work week; and

(2) Federal Fair Labor Standards Act, 29 U.S.C. Section 201 et seq., requiring that covered employees be paid at least minimum prescribed wage, and also that they be paid one and one-half times their basic wage rates for all hours worked in excess of the prescribed work-week.

(f) It will comply with

(1) Title VI of the Civil Rights Act of 1964 (P.L. 88-352), and the regulations issued pursuant thereto, which provides that no person in the United States shall on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the Sub-recipient received Federal financial assistance and will immediately take any measures necessary to effectuate this assurance. If any real property or structure thereon is provided or improved with the aid of Federal financial assistance extended to the Sub-

recipient, this assurance shall obligate the Sub-recipient, or in the case of any transfer of such property, any transferee, for the period during which the real property or structure is used for a purpose for which the Federal financial assistance is extended, or for another purpose involving the provision of similar services or benefits;

(2) Any prohibition against discrimination on the basis of age under the Age Discrimination Act of 1975, as amended (42 U.S.C. 6101-6107) which prohibits discrimination on the basis of age or with respect to otherwise qualifies handicapped individuals as provided in Section 504 of the Rehabilitation Act of 1973;

(3) Executive Order 11246, as amended by Executive Orders 11375 and 12086, and the regulations issued pursuant thereto, which provide that no person shall be discriminated against on the basis of race, color, religion, sex or national origin in all phases of employment during the performance of federal or federally assisted construction contracts; affirmative action to insure fair treatment in employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff/termination, rates of pay or other forms of compensation; and election for training and apprenticeship;

(g) It will establish safeguards to prohibit employees from using positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have family, business, or other ties pursuant to section 112.313 and section 112.3135, Florida Statutes;

(h) It will comply with the Anti-Kickback Act of 1986, 41 U.S.C. Chapter 87 which outlaws and prescribes penalties for "kickbacks" of wages in federally financed or assisted construction activities;

(i) It will comply with the provisions of 5 U.S.C. 7323 (further known as the Hatch Act) which limits the political activities of employees;

(j) It will comply with the flood insurance purchase and other requirements of the Flood Disaster Protection Act of 1973, as amended, 42 U.S.C. 50, including requirements regarding the purchase of flood insurance in communities where such insurance is available as a condition for the receipt of any Federal financial assistance for construction or acquisition purposes for use in any area having special flood hazards. The phrase "Federal financial assistance" includes any form of loan, grant, guaranty, insurance payment, rebate, subsidy, disaster assistance loan or grant, or any other form of direct or indirect Federal assistance;

For sites located within Special Flood Hazard Areas (SFHA), the Sub-recipient must include a FEMA Model Acknowledgement of Conditions of Mitigation of Property in a Special Flood Hazard Area with FEMA Grant Funds executed by the title holder with the closeout request verifying that certain SFHA requirements were satisfied on each of the properties. The Model Acknowledgement can be found at www.fema.gov/governmenta/grant/sfha_conditions.shtm

(k) It will require every building or facility (other than a privately owned residential structure) designed, constructed, or altered with funds provided under this Agreement to comply with the "Uniform Federal Accessibility Standards," (AS) which is Appendix A to 41 C.F.R. Section 101-19.6 for general type buildings and Appendix A to 24 C.F.R., Part 40 for residential structures. The Sub-recipient will be responsible for conducting inspections to ensure compliance with these specifications by the contractor;

(l) It will, in connection with its performance of environmental assessments under the National Environmental Policy Act of 1969, comply with Section 106 of the National Historic Preservation Act of 1966 (54 U.S.C.), Executive Order 11593, 36 C.F.R., Part 800, and the Preservation of Archaeological and Historical Data Act of 1966 (54 U.S.C. 3125) by:

(1) Consulting with the State Historic Preservation Office to identify properties listed in or eligible for inclusion in the National Register of Historic Places that are subject to adverse effects (see 36 C.F.R., Section 800.8) by the proposed activity; and

(2) Complying with all requirements established by the State to avoid or mitigate adverse effects upon such properties.

(3) Abiding by the terms and conditions of the **"Programmatic Agreement Among the Federal Emergency Management Agency, the Florida State Historic Preservation Office, the Florida Division of Emergency Management and the Advisory Council on Historic Preservation, (PA)"** which addresses roles and responsibilities of Federal and State entities in implementing Section 106 of the National Historic Preservation Act (NHPA), 54 U.S.C., and implementing regulations in 36 C.F.R., Part 800.

(4) When any of the Sub-recipient's projects funded under this Agreement may affect a historic property, as defined in 36 C.F.R., Part 800.16 (l)(1), the Federal Emergency Management Agency (FEMA) may require the Sub-recipient to review the eligible scope of work in consultation with the State Historic Preservation Office (SHPO) and suggest methods of repair or construction that will conform with the recommended approaches set out in the **Secretary of Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings 1992 (Standards),** the **Secretary of the Interior's Guidelines for Archeological Documentation (Guidelines)** (48 Federal Register 44734-37), or any other applicable Secretary of Interior standards. If FEMA determines that the eligible scope of work will not conform with the **Standards**, the Sub-recipient agrees to participate in consultations to develop, and after execution by all parties, to abide by, a written agreement that establishes mitigation and recondition measures, including but not limited to, impacts to archeological sites, and the salvage, storage, and reuse of any significant architectural features that may otherwise be demolished.

(5) The Sub-recipient agrees to notify FEMA and the Division if any project funded under this Agreement will involve ground disturbing activities, including, but not limited to: subsurface disturbance; removal of trees; excavation of footings and foundations, and installation of utilities (such as water, sewer, storm drains, electrical, gas, leach lines and septic tanks) except where these activities are restricted solely to areas previously disturbed by the installation, replacement or maintenance of such utilities. FEMA will request the SHPO's opinion on the potential that archeological properties may be present and be affected by such activities. The SHPO will advise the Sub-recipient on any feasible steps to be accomplished to avoid any National Register eligible archeological property or will make recommendations for the development of a treatment plan for the recovery or archeological data from the property.

If the Sub-recipient is unable to avoid the archeological property, develop, in consultation with SHPO, a treatment plan consistent with the **Guidelines** and take into account the Advisory Council on Historic Preservation (Council) publication "Treatment of Archeological Properties". The Sub-recipient shall forward information regarding the treatment plan to FEMA, the SHPO and the Council for review. If the SHPO and the Council do not object within fifteen (15) calendar days of receipt of the treatment plan, FEMA may direct the Sub-recipient to implement the treatment plan. If either the Council or the SHPO object, Sub-recipient shall not proceed with the project until the objection is resolved.

(6) The Sub-recipient shall notify the Division and FEMA as soon as practicable: (a) of any changes in the approved scope of work for a National Register eligible or listed property; (b) of all changes to a project that may result in a supplemental DSR or modify a HMGP project for a National Register eligible or listed property; (c) if it appears that a project funded under this Agreement will affect a previously unidentified property that may be

eligible for inclusion in the National Register or affect a known historic property in an unanticipated manner. The Sub-recipient acknowledges that FEMA may require the Sub-recipient to stop construction in the vicinity of the discovery of a previously unidentified property that may eligible for inclusion in the National Register or upon learning that construction may affect a known historic property in an unanticipated manner. The Sub-recipient further acknowledges that FEMA may require the Sub-recipient to take all reasonable measures to avoid or minimize harm to such property until FEMA concludes consultation with the SHPO. The Sub-recipient also acknowledges that FEMA will require, and the Sub-recipient shall comply with, modifications to the project scope of work necessary to implement recommendations to address the project and the property.

(7) The Sub-recipient acknowledges that, unless FEMA specifically stipulates otherwise, it shall not receive funding for projects when, with intent to avoid the requirements of the PA or the NHPA, the Sub-recipient intentionally and significantly adversely affects a historic property, or having the legal power to prevent it, allowed such significant adverse effect to occur.

(m) It will comply with applicable provisions of the following laws and policies prohibiting discrimination:

(1) Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination based on race, color, or national origin (including limited English proficiency).

(2) Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination based on disability.

(3) Title IX of the Education Amendments Act of 1972, as amended, which prohibits discrimination based on sex in education programs or activities.

(4) Age Discrimination Act of 1975, which prohibits discrimination based on age.

(5) U.S. Department of Homeland Security regulation 6 C.F.R. Part 19, which prohibits discrimination based on religion in social service programs.

(n) It will comply with Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683 and 1685-1686) which prohibits discrimination on the basis of sex;

(o) It will comply with the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970, (42 U.S.C. 4541-45-94) relating to nondiscrimination on the basis of alcohol abuse or alcoholism;

(p) It will comply with 523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. 290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records;

(q) It will comply with Lead-Based Paint Poison Prevention Act (42 U.S.C. 4821 et seq.) which prohibits the use of lead based paint in construction of rehabilitation or residential structures;

(r) It will comply with the Energy Policy and Conservation Act (P.L. 94-163; 42 U.S.C. 6201-6422), and the provisions of the State Energy Conservation Plan adopted pursuant thereto;

(s) It will comply with the Laboratory Animal Welfare Act of 1966, (7 U.S.C. 2131-2159), pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by an award of assistance under this Agreement;

(t) It will comply with Title VIII of the Civil Rights Act of 1968, (42 U.S.C 2000c and 42 U.S.C. 3601-3619), as amended, relating to non-discrimination in the sale, rental, or financing of housing, and

Title VI of the Civil Rights Act of 1964 (P.L. 88-352), which prohibits discrimination on the basis of race, color or national origin;

(u) It will comply with the Clean Air Act of 1955, as amended, 42 U.S.C. 7401-7675;

(v) It will comply with the Clean Water Act of 1977, as amended, 33 U.S.C. 1251-1388

(w) It will comply with the endangered Species Act of 1973, 16 U.S.C. 1531-1544;

(x) It will comply with the Intergovernmental Personnel Act of 1970, 42 U.S.C. 4701-4772;

(y) It will assist the awarding agency in assuring compliance with the National Historic Preservation Act of 1966, as amended, 54 U.S.C.;

(z) It will comply with environmental standards which may be prescribed pursuant to the National Environmental Policy Act of 1969, 42 U.S.C. 4321-4347;

(aa) It will assist the awarding agency in assuring compliance with the Preservation of Archeological and Historical Preservation Act of 1966, 16 U.S.C. 54 U.S.C. 3125

(bb) It will comply with the Rehabilitation Act of 1973, Section 504, 29 U.S.C. 794, regarding non-discrimination;

(cc) It will comply with the environmental standards which may be prescribed pursuant to the Safe Drinking Water Act of 1974, 42 U.S.C. 300f-300j-27, regarding the protection of underground water sources;

(dd) It will comply with the requirements of Titles II and III of the Uniform Relocation Assistance and Property Acquisition Policies Act of 1970, 42 U.S.C. 4621-4638, which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or Federally assisted programs;

(ee) It will comply with the Wild and Scenic Rivers Act of 1968, 16 U.S.C. 1271-1287, related to protecting components or potential components of the national wild and scenic rivers system;

(ff) It will comply with the following Executive Orders: EO 11514 (NEPA); EO 11738 (violating facilities); EO 11988 (Floodplain Management); EO 11990 (Wetlands); and EO 12898 (Environmental Justice);

(gg) It will comply with the Coastal Barrier Resources Act of 1977, 16 U.S.C. 3501-3510;

(hh) It will assure project consistency with the approved State program developed under the Coastal Zone Management Act of 1972, 16 U.S.C. 1451-14674; and

(ii) It will comply with the Fish and Wildlife Coordination Act of 1958, 16 U.S.C. 661-668.

(jj) With respect to demolition activities, it will:

(1) Create and make available documentation sufficient to demonstrate that the Sub-recipient and its demolition contractor have sufficient manpower and equipment to comply with the obligations as outlined in this Agreement.

(2) Return the property to its natural state as though no improvements had ever been contained thereon.

(3) Furnish documentation of all qualified personnel, licenses and all equipment necessary to inspect buildings located in the Sub-recipient's jurisdiction to detect the presence of asbestos and lead in accordance with requirements of the U.S. Environmental Protection Agency, the Florida Department of Environmental Protection and the County Health Department.

(4) Provide documentation of the inspection results for each structure to indicate:
   a. Safety Hazard Present
   b. Health Hazards Present
   c. Hazardous Materials Present

(5) Provide supervision over contractors or employees employed by the Sub-recipient to remove asbestos and lead from demolished or otherwise applicable structures.

(6) Leave the demolished site clean, level and free of debris.

(7) Notify the Division promptly of any unusual existing condition which hampers the contractor's work.

(8) Obtain all required permits.

(9) Provide addresses and marked maps for each site where water wells and septic tanks are to be closed along with the number of wells and septic tanks located on each site. Provide documentation of closures.

(10) Comply with mandatory standards and policies relating to energy efficiency which are contained in the State Energy Conservation Plan issued in compliance with the Energy Policy and Conservation Act (Public Law 94-163).

(11) Comply with all applicable standards, orders, or requirements issued under Section 112 and 306 of the Clean Air Act (42 U.S.C. 1857), Section 508 of the Clean Water Act (33 U.S.C. 1251-1388), Executive Order 11738, and the U.S. Environmental Protection Agency regulations (40 C.F.R., Part 15 and 61). This clause shall be added to any subcontracts.

(12) Provide documentation of public notices for demolition activities.

Attachment D

REQUEST FOR ADVANCE OR REIMBURSEMENT OF HAZARD MITIGATION ASSISTANCE PROGRAM FUNDS

SUB-RECIPIENT: Desoto County

REMIT ADDRESS: 201 East Oak Street

CITY: Arcadia STATE: Florida ZIP CODE: 34266

PROJECT TYPE: Safe Room PROJECT #: 4673-107-R

PROGRAM: Hazard Mitigation Grant Program CONTRACT #: H1231

BUDGET: _____ FEDERAL SHARE: _____ LOCAL: _____

ADVANCED RECEIVED: _____ N/A _____ AMOUNT: _____ SETTLED? _____

Invoice Period: _____ through _____ Payment No: _____

Total of Previous Payments to Date: _____ (Federal)
Total of Previous SRMC to Date: (SRMC Federal)
Total Federal to Date: _____ (Total Federal Paid)

Eligible Amount 100% (Current Request)	Obligated Federal Amount 75%	Obligated Local Non-Federal 25%	**Division Use Only**	
			Approved	Comments

TOTAL CURRENT REQUEST: $ _____

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812.

SUB-RECIPIENT SIGNATURE: _____

NAME: _____ TITLE: _____ DATE: _____

TO BE COMPLETED BY THE DIVISION

APPROVED PROJECT TOTAL $ _____

APPROVED SRMC TOTAL: $ _____ DIVISION DIRECTOR

APPROVED FOR PAYMENT $ _____ DATE

Attachment D (cont.)
SUMMARY OF DOCUMENTATION IN SUPPORT OF AMOUNT CLAIMED FOR ELIGIBLE DISASTER WORK UNDER THE HAZARD MITIGATION ASSISTANCE PROGRAM

SUB-RECIPIENT: Desoto County PAYMENT #:

PROJECT TYPE: Safe Room PROJECT #: 4673-107-R

PROGRAM: Hazard Mitigation Grant Program CONTRACT #: H1231

	REF NO[2]	DATE[3]	DOCUMENTATION[4]	*(Check) AMOUNT*	ELIGIBLE COSTS (100%)
1					
2					
3					
4					
5					
6					
7					
8					
This payment represents			***% completion of the project.***	***TOTAL***	

[2] *Recipient's internal reference number (e.g., Invoice, Receipt, Warrant, Voucher, Claim Check, or Schedule #)*
[3] *Date of delivery of articles, completion of work or performance services. (per document)*
[4] *List Documentation (Recipient's payroll, material out of recipient's stock, recipient owned equipment and name of vendor or contractor) by category (Materials, Labor, Fees) and line item in the approved project line item budget. Provide a brief description of the articles or services. List service dates per each invoice.*

Attachment E
JUSTIFICATION OF ADVANCE PAYMENT

SUB-RECIPIENT: DESOTO COUNTY

If you are requesting an advance, indicate same by checking the box below.

[ ] ADVANCE REQUESTED Advance payment of $ _____ is requested. Balance of payments will be made on a reimbursement basis. These funds are needed to pay staff, award benefits to clients, duplicate forms and purchase start-up supplies and equipment. We would not be able to operate the program without this advance.

If you are requesting an advance, complete the following chart and line item justification below. PLEASE NOTE: Calculate your estimated expenses at 100% of your expected needs for ninety (90) days. Submit Attachment D with the cost share breakdown along with Attachment E and all supporting documentation.

ESTIMATED EXPENSES

BUDGET CATEGORY/LINE ITEMS (list applicable line items)	20___-20___ Anticipated Expenditures for First Three Months of Contract
For example ADMINISTRATIVE COSTS (Include Secondary Administration.)	
For example PROGRAM EXPENSES	
TOTAL EXPENSES	

LINE ITEM JUSTIFICATION **(For each line item, provide a detailed justification explaining the need for the cash advance. The justification must include supporting documentation that clearly shows the advance will be expended within the first ninety (90) days of the contract term. Support documentation should include quotes for purchases, delivery timelines, salary and expense projections, etc. to provide the Division reasonable and necessary support that the advance will be expended within the first ninety (90) days of the contract term. Any advance funds not expended within the first ninety (90) days of the contract term as evidenced by copies of invoices and cancelled checks as required by the Budget and Scope of work showing 100% of expenditures for the 90 day period shall be returned to the Division Cashier, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399, within thirty (30) days of receipt, along with any interest earned on the advance.**

Attachment F

QUARTERLY REPORT FORM

***Instructions**: Complete and submit this form to State Project Manager within15-days after each quarter:*

SUB-RECIPIENT: Desoto County **PROJECT #:** 4673-107-R

PROJECT TYPE: Safe Room **CONTRACT #:** H1231

PROGRAM: Hazard Mitigation Grant Program **QUARTER ENDING:**

Advance Payment Information:
Advance Received ☐ N/A ☐ Amount: $ Advance Settled? Yes ☐ No ☐

Financial Amount to Date:
Sub-Recipient Total Project Expenditures to date (federal & local): $

Target Dates (State Agreement):
Contract Execution Date: Contract Expiration Date:
Date Deliverables Submitted: Closeout Requested Date:

Describe **Milestones** achieved during this quarter:

Project Proceeding on **Schedule**? ☐ Yes ☐ No (*If No, Describe under **Issues** below)*

Percentage of Milestones completed to Date: ____%

Describe Activities - Milestones completed this quarter only:

Schedule of the Milestones-Activities:

Milestone	**Dates** (estimated)
State Contracting	
Closeout Compliance	
Estimated Project Completion Date:	

Issues or circumstances affecting completion date, milestones, scope of work, and/or cost:

Cost Status: ☐ Cost Unchanged ☐ Under Budget ☐ Over Budget

Cost / Financial **Comments:**

NOTE: Events may occur between quarterly reports, which have significant impact upon your project(s), such as anticipated overruns, changes in scope of work, extensions. Contact the Division as soon as these conditions are known, otherwise you could be non-compliant with your sub-grant award.

Sub-Recipient Contract Representative (POC):

Signature: Phone:

~ To be completed by Florida Division of Emergency Management Project Manager ~

Project Manager Statement: ☐ *No Action Required, OR*

☐ *Action Required:*

PM Percentage of Activates competed per PM Review QR Milestones Spreadsheet: ____%

Date Reviewed: *Reviewer:* *Project Manager*

Attachment G

Warranties and Representations

Financial Management

The Sub-Recipient's financial management system must comply with 2 C.F.R. §200.302.

Procurements

Any procurement undertaken with funds authorized by this Agreement must comply with the requirements of 2 C.F.R. §200, Part D—Post Federal Award Requirements—Procurement Standards (2 C.F.R. §§200.317 through 200.327).

Business Hours

The Sub-Recipient shall have its offices open for business, with the entrance door open to the public, and at least one employee on site, from: **8:00 AM - 5:00 PM, Monday Thru Friday, as applicable.**

Licensing and Permitting

All subcontractors or employees hired by the Sub-Recipient shall have all current licenses and permits required for all of the particular work for which they are hired by the Sub-Recipient.

Attachment H

Certification Regarding
Debarment, Suspension, Ineligibility
And Voluntary Exclusion

Subcontractor Covered Transactions

The prospective subcontractor, _____, of the Sub-Recipient certifies, by submission of this document, that neither it, its principals, nor affiliates are presently debarred, suspended, proposed for debarment, declared ineligible, voluntarily excluded, or disqualified from participation in this transaction by any Federal department or agency.

SUBCONTRACTOR

_____

By: _____
Signature

_____
Name and Title

_____
Street Address

_____
City, State, Zip

_____
Date

Desoto County
Sub-Recipient's Name

H1231
DEM Contract Number

4673-107-R
FEMA Project Number

Attachment I

Federal Funding Accountability and Transparency Act

Instructions and Worksheet

PURPOSE: The Federal Funding Accountability and Transparency Act (FFATA) was signed on September 26, 2006. The intent of this legislation is to empower every American with the ability to hold the government accountable for each spending decision. The FFATA legislation requires information on federal awards (federal assistance and expenditures) be made available to the public via a single, searchable website, which is http://www.usaspending.gov/.

The FFATA Sub-award Reporting System (FSRS) is the reporting tool the Florida Division of Emergency Management ("FDEM" or "Division") must use to capture and report sub-award and executive compensation data regarding first-tier sub-awards that obligate $25,000 or more in Federal funds (excluding Recovery funds as defined in section 1512(a)(2) of the American Recovery and Reinvestment Act of 2009, Pub. L. 111-5).

Note: This "Instructions and Worksheet" is meant to explain the requirements of the FFATA and give clarity to the FFATA Form distributed to sub-awardees for completion. All pertinent information below should be filled out, signed, and returned to the project manager.

ORGANIZATION AND PROJECT INFORMATION

The following information must be provided to the FDEM prior to the FDEM's issuance of a sub-award (Agreement) that obligates $25,000 or more in federal funds as described above. Please provide the following information and return the signed form to the Division as requested.

PROJECT #: 4673-107-R

FUNDING AGENCY: Federal Emergency Management Agency

AWARD AMOUNT: $ 15,000.00

OBLIGATION/ACTION DATE: May 16, 2025

SUBAWARD DATE (if applicable): _____

UEID/SAM#: GH9DBEQV5KK3

*If your company or organization does not have a UEID/SAM number, you will need to obtain one from https://sam.gov/content/entity-registrationThe process to request a UEID/SAM number takes about ten minutes and is free of charge.

BUSINESS NAME: DeSoto County

DBA NAME (IF APPLICABLE):

PRINCIPAL PLACE OF BUSINESS ADDRESS: 201 E Oak St.

ADDRESS LINE 1:

ADDRESS LINE 2:

ADDRESS LINE

3: CITY Arcadia STATE FL ZIP CODE+4** 34266

PARENT COMPANY UEID/SAM# (if applicable): GH9DBEQV5KK3

CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA#):

DESCRIPTION OF PROJECT (Up to 4000 Characters)

As a Hazard Mitigation Grant Program project, the Sub-Recipient proposes near absolute protection to first responders at the existing Fire Station #2 located at 8789 Southwest County Road 761, Arcadia, Florida 34269.

The scope is for Phase I only, which includes but is not limited to surveying, engineering, designing, plans preparation, permitting and bidding for the proposed project, for Phase II approval. No construction activities for this project have been approved.

When completed, the Sub-Recipient shall provide necessary information in the Phase I deliverables for the Phase II review of the following proposed activities.

The design proposed for Phase II scope is to provide protection by constructing an external safe room attached to, but structurally separate from the existing Fire Station #2 building. The proposed safe room shall provide 269.5 square feet (SF) to attend an occupancy of 13 paramedics, fire fighters, and administrative staff. The safe room shall share the main building's electrical supply and drinking water supply but shall have a separate heating and ventilation mini-split system. The method for providing backup power, potable water and air conditioning systems using the existing available systems, shall be determined during the design phase. Backup power shall be provided by the existing 60kW generator that serves the Fire Station. The safe room shall be constructed of a new concrete slab-on-grade foundation with monolithic footings, 8-inch concrete masonry unit walls with fully reinforced and poured cells with formed tie-beams, engineered roof trusses and decking, metal roofing, and a steel fire door that opens directly to the exterior. The Fire Station #2 currently lacks a secure and resilient space for station personnel and first responders to monitor conditions and coordinate responses during a hurricane event involving high winds; risking their lives to remain on duty inside structures that have not been properly hardened. The project shall allow first responders to remain on duty during and after a storm to continue coordinating operations, conduct fire suppression, and search and rescue operations to help the community.

The safe room shall be designed and constructed to provide protection against 170 MPH winds. The safe room construction shall be designed to provide "near-absolute protection" based on the criteria contained in the standards of the Department of Homeland Security, Federal Emergency Management Agency guidance manual FEMA P-361 Design and Construction for Community Safe Room which refers to applicable ICC 500 and ASCE 7 standards. Construction documents for community safe rooms designed for more than 50 occupants, as well as for safe rooms in an elementary school, secondary school, day care facility with an occupant load greater than 16, or any Risk Category IV building, are required to

undergo peer review. Allowable costs for saferooms apply to retrofits of existing facilities, new construction, and single or dual-use facilities. Only eligible expenditures that are directly related to and necessary for the hazard mitigation purpose of providing immediate life-safety protection shall be reimbursed. Eligible and ineligible costs are outlined in the latest edition of the HMA Guidance Addendum. Activities shall be completed in strict compliance with Federal, State and Local applicable Rules and Regulations.

Project Locations:

ID#	Station	Location	Coordinates
1)	Fire Station #2	8789 SW County Road 761, Arcadia, Florida 34269	(27.092944, -81.999418)

Verify the approved project description above, if there is any discrepancy, please contact the project manager.

PRINCIPAL PLACE OF PROJECT PERFORMANCE (IF DIFFERENT THAN PRINCIPAL PLACE OF BUSINESS):

ADDRESS LINE 1: 8789 SW County Road 761

ADDRESS LINE 2:

ADDRESS LINE 3:

CITY Arcadia STATE FL ZIP CODE+4** 34266

CONGRESSIONAL DISTRICT FOR PRINCIPAL PLACE OF PROJECT PERFORMANCE:

**Providing the Zip+4 ensures that the correct Congressional District is reported.

EXECUTIVE COMPENSATION INFORMATION:

1. In your business or organization's previous fiscal year, did your business or organization (including parent organization, all branches, and all affiliates worldwide) receive (a) 80 percent or more of your annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance (e.g. loans, grants, subgrants, and/or cooperative agreements, etc.) subject to the Transparency Act, as defined at 2 C.F.R. 170.320; , (b) $25,000,000 or more in annual gross revenues from U.S. Federal procurement contracts (and subcontracts) and Federal financial assistance (e.g. loans, grants, subgrants, and/or cooperative agreements, etc.) subject to the Transparency Act?

   Yes ☐ No ☒

If the answer to Question 1 is "Yes," continue to Question 2. If the answer to Question 1 is "No", move to the signature block below to complete the certification and submittal process.

2. Does the public have access to information about the compensation of the executives in your business or organization (including parent organization, all branches, and all affiliates worldwide) through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) Section 6104 of the Internal Revenue Code of 1986?

   Yes ☐ No ☐

If the answer to Question 2 is "Yes," move to the signature block below to complete the certification and submittal process. [Note: Securities Exchange Commission information should be accessible at http//www.sec.gov/answers/execomp.htm. Requests for Internal Revenue Service (IRS) information should be directed to the local IRS for further assistance.]

If the answer to Question 2 is "No" FFATA reporting is required. Provide the information required in the "TOTAL COMPENSATION CHART FOR MOST RECENTLY COMPLETED FISCAL YEAR" appearing below to report the "Total Compensation" for the five (5) most highly compensated "Executives", in rank order, in your organization. For purposes of this request, the following terms apply as defined in 2 C.F.R. Ch. 1 Part 170 Appendix A:

"Executive" is defined as "officers, managing partners, or other employees in management positions".

"Total Compensation" is defined as the cash and noncash dollar value earned by the executive during the most recently completed fiscal year and includes the following:

i. Salary and bonus.

ii. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.

iii. Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.

iv. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.

v. Above-market earnings on deferred compensation which is not tax-qualified.

vi. Other compensation, if the aggregate value of all such other compensation (e.g. severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds $10,000.

TOTAL COMPENSATION CHART FOR MOST RECENTLY COMPLETED FISCAL YEAR

(Date of Fiscal Year Completion _____)

Rank (Highest to Lowest)	**Name (Last, First, MI)**	**Title**	**Total Compensation for Most Recently Completed Fiscal Year**
1			
2			
3			
4			
5			

THE UNDERSIGNED CERTIFIES THAT ON THE DATE WRITTEN BELOW, THE INFORMATION PROVIDED HEREIN IS ACCURATE.

SIGNATURE: _____

NAME AND TITLE: JC Dersio, Chairman

DATE: 7/16/25

Attachment J

Mandatory Contract Provisions

Provisions:

Any contract or subcontract funded by this Agreement must contain the applicable provisions outlined in Appendix II to 2 C.F.R. Part 200. It is the responsibility of the sub-recipient to include the required provisions. The following is a list of sample provisions from Appendix II to 2 C.F.R. Part 200 that may be required:[1]

Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable.

(A) Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of $10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be affected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 C.F.R. Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 C.F.R. Part 60-1.3 must include the equal opportunity clause provided under 41 C.F.R. 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 C.F.R. Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 C.F.R. part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 C.F.R. Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 C.F.R. Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or Sub-recipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or

[1] For example, the Davis-Bacon Act is not applicable to other FEMA grant and cooperative agreement programs, including the Public Assistance Program or Hazard Mitigation Grant Program; however, sub-recipient may include the provision in its subcontracts.

repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 C.F.R. Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under 37 C.F.R. § 401.2 (a) and the recipient or Sub-recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or Sub-recipient must comply with the requirements of 37 C.F.R. Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 C.F.R. 180.220) must not be made to parties listed on the governmentwide Excluded Parties List System in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 C.F.R. 180 that implement Executive Orders 12549 (3 C.F.R. Part 1986 Comp., p. 189) and 12689 (3 C.F.R. Part 1989 Comp., p. 235), "Debarment and Suspension." The Excluded Parties List System in SAM contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award of $100,000 or more must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

(J) See 2 C.F.R, § 200.323 Procurement of recovered materials.

(K) See 2 C.F.R, §200.216 Prohibition on certain telecommunication and video surveillance services or equipment.

(L) See 2 C.F.R, §200.322 Domestic preferences for procurements

(Appendix II to Part 200, Revised Eff. 11/12/2020).

FEMA created the 2019 PDAT Contract Provisions Template to assist non-Federal entities. It is *available at* https://www.fema.gov/media-library-data/1569959119092-92358d63e00d17639d5db4de015184c9/PDAT_ContractProvisionsTemplate_9-30-19.pdf.

Please note that the sub-recipient alone is responsible for ensuring that all language included in its contracts meets the requirements of 2 C.F.R. § 200.327 and 2 C.F.R. Part 200, Appendix II.

Attachment K

Certification Regarding Lobbying

Check the appropriate box:

☐ This Certification Regarding Lobbying is required because the Contract, Grant, Loan, or Cooperative Agreement will exceed $100,000 pursuant to 2 C.F.R. Part 200, Appendix II(I); 31 U.S.C. § 1352; and 44 C.F.R. Part 18.

☒ This Certification is not required because the Contract, Grant, Loan, or Cooperative Agreement will be less than $100,000.

APPENDIX A, 44 C.F.R. PART 18 – CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Sub-Recipient or subcontractor, _____, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

_____
Signature of Sub-Recipient/subcontractor's Authorized Official

JC Dersio, Chairman
Name and Title of Sub-Recipient/subcontractor's Authorized Official

7/16/25
_ Date

Attachment L

Florida Accountability Contract Tracking System (FACTS)
Requirements for Non-profit Organizations Under Section 216.1366, Florida Statutes
Instructions and Worksheet

CONTRACT DOCUMENTATION REQUIREMENTS

Section 216.1366, F.S., amended in 2023, establishes new documentation requirements for any contract for services executed, amended, or extended on or after July 1, 2023, with non-profit organizations as defined in s. 215.97 (2)(m). F.S. The contract must require the contractor to provide documentation that indicates the amount of state funds:

- Allocated to be used during the full term of the contract for remuneration to any member of the board of directors or an officer of the contractor.
- Allocated under each payment by the public agency to be used for remuneration of any member of the board of directors or an officer of the contractor. The documentation must indicate the amounts and recipients of the remuneration.

Such information must be included in the contract tracking system maintained pursuant to s. 215.985 F.S. and must be posted on the contractor's website if the contractor maintains a website.

- As used in this subsection, the term:

o "Officer" means a Chief Executive Officer (CEO), Chief Financial Officer (CFO), Chief Operating Officer (COO), or any other position performing an equivalent function.

o "Remuneration" means all compensation earned by or awarded to personnel, whether paid or accrued, regardless of contingency, including bonuses, accrued paid time off, severance payments, incentive payments, contributions to a retirement plan, or in-kind payments, reimbursements, or allowances for moving expenses, vehicles and other transportation, telephone services, medical services, housing, and meals.

o "State funds" means funds paid from the General Revenue Fund or any state trust fund, funds allocated by the Federal Government and distributed by the state, or funds appropriated by the state for distribution through any grant program. The term does not include funds used for the state Medicaid program.

Note: This "Instructions and Worksheet" is meant to explain the requirements of the Section 216.1366, F.S., amended in 2023, and give clarity to the attached form distributed to recipients and sub-recipients for completion. All pertinent information below should be filled out, signed, and returned to the project manager.

NON-PROFIT ORGANIZATION REMUNERATION INFORMATION

1. Is your business or organization a non-profit organization as defined in s. 215.97 (2)(m). F.S.?
Yes ☐ No ☒

If the answer to Question 1 is "Yes," continue to Question 2. If the answer to Question 1 is "No", move to the signature block below to complete the certification and submittal process.

2. Will state funds be used as remuneration to any member of the board of directors or an officer in your business or organization?
Yes ☐ No ☐

If the answer to Question 2 is "Yes," provide the information required in the "Total Compensation Paid to Non-Profit Personnel Using State Funds" form below. A separate form should be completed for each member of the board of directors or officer being compensated using state funds. If the answer to Question 2 is "No", move to the signature block below to complete the certification and submittal process.

Total Compensation Paid to Non-Profit Personnel Using State Funds

Name:		
Title:		
Agency Agreement/Contract #		
Total Contract Amount		
Contract Term:		
Line Item Budget Category	**Total Amount Paid**	**Amount Paid from State Funds**
Salaries		
Fringe Benefits		
Bonuses		
Accrued Paid Time Off		
Severance Payments		
Retirement Contributions		
In-Kind Payments		
Incentive Payments		
Reimbursements/Allowances		
Moving Expenses		
Transportation Costs		
Telephone Services		
Medical Services Costs		
Housing Costs		
Meals		

CERTIFICATION: I certify that the amounts listed above are true and accurate and in accordance with the approved budget.

Name:	JC Deriso
Signature:	
Title:	Chairman
Date:	7/16/25

ATTACHMENT M

FOREIGN COUNTRY OF CONCERN AFFIDAVIT –
PERSONAL IDENTIFYING INFORMATION CONTRACT

Section 287.138, Florida Statutes, prohibits a Florida "Governmental entity"[2] from entering into or extending contracts with any other entity whereby such a contract, or extension thereof, could grant the other entity access to an individual's personal identifying information if that entity is associated with a "Foreign Country of Concern."[3] Specifically, section 287.138(2), Florida Statutes, prohibits such contracts with any entity that is owned by the government of a Foreign Country of Concern, any entity in which the government of a Foreign Country of Concern has a "controlling interest,"[4] and any entity organized under the laws of or which has its principal place of business in a Foreign Country of Concern.

As the person authorized to sign on behalf of Respondent, I hereby attest that the company identified above in the section entitled "Respondent Vendor Name" is not an entity owned by the government of a Foreign Country of Concern, no government of a Foreign Country of Concern has a controlling interest in the entity, and the entity has not been organized under the laws of or has its principal place of business in a Foreign Country of Concern.

I understand that pursuant to section 287.138, Florida Statutes, I am submitting this affidavit under penalty of perjury.

Respondent Vendor Name: DeSoto County

Vendor FEIN: 59-6000579

Vendor's Authorized Representative Name and Title: JC Deriso, Chairman

Address: 201 E Oak St. Suite 201

City: Arcadia State: FL Zip: FL

Phone Number: 863-993-4800

Email Address: jc.deriso@desotobocc.com

Certified By: _____
AUTHORIZED SIGNATURE

Print Name and Title: JC Deriso, Chairman

Date: 7/16/25

[2] As defined in Section 287.138 (1)(d), Florida Statutes.
[3] As defined in Section 287.138 (1)(c), Florida Statutes.
[4] As defined in Section 287.138 (1)(a), Florida Statutes.

DeSoto County

8/12/2025

Item #: 3.

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

DEPARTMENT: Emergency Management
SUBMITTED BY: **Richard Christoff**
PRESENTED BY: **Richard Christoff**

TITLE & DESCRIPTION:
Turner Center Fee Waiver

REQUESTED MOTION:
To grant DeSoto County Emergency Management a waiver of Turner Center rental fees to host the 2026 Hurricane Expo.

SUMMARY:
The fee for renting the Turner Center on the weekend is $1,425.00. DeSoto County Emergency Management is requesting a waiver of this fee to host the 2026 Hurricane Expo on Saturday, June 6, 2026, from 10am to 2pm. We believe this will provide a better opportunity for larger community participation, including students and our younger residents.

BACKGROUND:
DeSoto County Emergency Management hosts an annual Hurricane Expo that is open to the public. Emergency Management and many of its State, Local, and Community Partners share information with the community to assist in educating them on hurricane preparedness and recovery. Historically this event is held on a weeknight at the beginning of June.

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

DeSoto County

8/12/2025

Item #: 4.

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

DEPARTMENT: Administration
SUBMITTED BY: **Sylvia Altman**
PRESENTED BY: **Mandy Hines, County Administrator**

TITLE & DESCRIPTION:
Opioid Settlement Participation Form

REQUESTED MOTION:
Motion to authorize the County Administrator to opt in and sign any documents required for the Purdue Direct Opioid Settlement Participation Form.

SUMMARY:
This form is required for participation in the Purdue Direct Settlement. If sufficient participation is received from government entities before September 30, 2025, the settlement will move forward, and the release of funds will become effective. If the Purdue Settlement does not move forward, that release will not become effective. Also, a county will not necessarily directly receive Purdue Settlement funds by participating; decisions on how Purdue Settlement funds will be allocated within a state are subject to intrastate agreements or state statutes.

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.

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New National Opioids Settlement: Purdue
Opioids Implementation Administrator
opioidsparticipation@rubris.com

DE SOTO COUNTY, FL
Reference Number: CL-1748265

TO LOCAL POLITICAL SUBDIVISIONS:

THIS PACKAGE CONTAINS DOCUMENTATION TO PARTICIPATE IN THE NEW NATIONAL OPIOIDS SETTLEMENT. YOU MUST TAKE ACTION IN ORDER TO PARTICIPATE.

Deadline: September 30, 2025

A new proposed national opioids settlement has been reached with Purdue (and certain of its affiliates) and the Sackler family. This *Participation Package* is a follow-up communication to the *Notice of New National Opioids Settlement* recently received electronically by your subdivision.

The proposed settlement is being implemented in connection with Purdue's bankruptcy proceedings, and consists of, among other things, a settlement of Purdue's claims against the Sacklers and certain other parties (referred to as the "Purdue Estate Settlement"), and settlements of direct claims against the Sacklers held by States, local governments and other creditors (collectively, the "Purdue Direct Settlement", and together with the Estate Settlement, the "Purdue Settlement"). The Purdue Direct Settlement for States and local governments is documented in the Governmental Entity and Shareholder Direct Settlement Agreement.

You are receiving this *Participation Package* because all eligible States and territories, including the State of Florida, are participating in the Purdue Direct Settlement.

This electronic envelope contains:

- The *Participation Form* for the Purdue Direct Settlement, including a release of any claims

The *Participation Form* must be executed, without alteration, and submitted on or before September 30, 2025, in order for your subdivision to be considered for initial participation calculations and payment eligibility under the Purdue Direct Settlement.

Based upon subdivision participation forms received on or before September 30, 2025, the subdivision participation rate will be used to determine whether participation is sufficient for the Purdue Settlement to move forward and whether a state earns its maximum potential payment under the Purdue Direct Settlement. If the Purdue Settlement moves forward and goes effective, your release will become

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effective. If the Purdue Settlement does not move forward, that release will not become effective.

Any subdivision that does not participate in the Purdue Direct Settlement cannot directly share in the Purdue Direct Settlement funds, even if other subdivisions in the state are participating and sharing in those Purdue Direct Settlement funds. Any subdivision that does not participate may also reduce the amount of money for programs to remediate the opioid crisis in its state. Please note, a subdivision will not necessarily directly receive Purdue Settlement funds by participating; decisions on how Purdue Settlement funds will be allocated within a state are subject to intrastate agreements or state statutes.

You are encouraged to discuss the terms and benefits of the Purdue Settlement with your counsel, your Attorney General's Office, and other contacts within your state. Many states are implementing and allocating funds for the Purdue Settlement the same as they did for the prior opioids settlements but states may choose to treat the Purdue Settlement differently.

Information and documents regarding the Purdue Settlement, including a complete copy of the Governmental Entity and Shareholder Direct Settlement Agreement, and how it is being implemented in your state and how funds will be allocated within your state can be found on the national settlement website at https://nationalopioidsettlement.com/purdue-sacklers-settlements/. This website will be supplemented as additional documents are created.

How to return signed forms:

There are three methods for returning the executed *Participation Form* and any supporting documentation to the Implementation Administrator:

(1) *Electronic Signature via DocuSign*: Executing the *Participation Form* electronically through DocuSign will return the signed form to the Implementation Administrator and associate your form with your subdivision's records. Electronic signature is the most efficient method for returning the *Participation Form*, allowing for more timely participation and the potential to meet higher settlement payment thresholds, and is therefore strongly encouraged.

(2) *Manual Signature returned via DocuSign*: DocuSign allows forms to be downloaded, signed manually, then uploaded to DocuSign and returned automatically to the Implementation Administrator. Please be sure to complete all fields. As with electronic signature, returning a manually signed *Participation Form* via DocuSign will associate your signed forms with your subdivision's records.

(3) *Manual Signature returned via electronic mail*: If your subdivision is unable to return an executed *Participation Form* using DocuSign, the signed *Participation Form* may be returned via electronic mail to opioidsparticipation@rubris.com.

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Please include the name, state, and reference ID of your subdivision in the body of the email and use the subject line Settlement Participation Form – [Subdivision Name, Subdivision State] – [Reference ID].

Detailed instructions on how to sign and return the *Participation Form*, including changing the authorized signer, can be found at https://nationalopioidsettlement.com/purdue-sacklers-settlements/. You may also contact opioidsparticipation@rubris.com.

YOU MUST PARTICIPATE IN THE PURDUE DIRECT SETTLEMENT BY RETURNING YOUR PARTICIPATION FORM IN ORDER TO RECEIVE THE BENEFITS OF THE PURDUE SETTLEMENT.

Please note that this is NOT a solicitation or a request for subdivisions to submit votes on the Purdue bankruptcy plan. This settlement package only pertains to a decision to participate in the Purdue Direct Settlement. If you receive a package to vote on the plan you should follow the applicable instructions for voting. PLEASE NOTE THAT VOTING ON THE PLAN IS SEPARATE FROM PARTICIPATION IN THE PURDUE DIRECT SETTLEMENT.

The sign-on period for subdivisions ends on September 30, 2025.

If you have any questions about executing the *Participation Form*, please contact your counsel, the Implementation Administrator at opioidsparticipation@rubris.com.

Thank you,

Implementation Administrator for the Purdue Direct Settlement

The Implementation Administrator is retained to provide the settlement notice required by the Purdue Direct Settlement to manage the collection of the participation forms for it.

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EXHIBIT K

Subdivision Participation and Release Form

Governmental Entity: DE SOTO COUNTY	State: FL
Authorized Signatory:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above ("*Governmental Entity*"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to that certain Governmental Entity & Shareholder Direct Settlement Agreement accompanying this participation form (the "*Agreement*")[1], and acting through the undersigned authorized official, hereby elects to participate in the Agreement, grant the releases set forth below, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Agreement, and agrees that by executing this Participation and Release Form, the Governmental Entity elects to participate in the Agreement and become a Participating Subdivision as provided therein.

2. The Governmental Entity shall promptly after the Effective Date, and prior to the filing of the Consent Judgment, dismiss with prejudice any Shareholder Released Claims and Released Claims that it has filed. With respect to any Shareholder Released Claims and Released Claims pending in *In re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs' Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice substantially in the form found at https://nationalopioidsettlement.com.

3. The Governmental Entity agrees to the terms of the Agreement pertaining to Participating Subdivisions as defined therein.

4. By agreeing to the terms of the Agreement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning following the Effective Date.

5. The Governmental Entity agrees to use any monies it receives through the Agreement solely for the purposes provided therein.

6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity's state where the Consent Judgment is filed for purposes limited to that court's role as and to the extent provided in, and for resolving disputes to the extent provided in, the

[1] Capitalized terms used in this Exhibit K but not otherwise defined in this Exhibit K have the meanings given to them in the Agreement or, if not defined in the Agreement, the Master Settlement Agreement.

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Agreement. The Governmental Entity likewise agrees to arbitrate before the National Arbitration Panel as provided in, and for resolving disputes to the extent otherwise provided in, the Agreement.

7. The Governmental Entity has the right to enforce the Agreement as provided therein.

8. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Agreement, including without limitation all provisions of Article 10 (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Subdivision Releasor, to the maximum extent of its authority, for good and valuable consideration, the adequacy of which is hereby confirmed, the Shareholder Released Parties and Released Parties are, as of the Effective Date, hereby released and forever discharged by the Governmental Entity and its Subdivision Releasors from: any and all Causes of Action, including, without limitation, any Estate Cause of Action and any claims that the Governmental Entity or its Subdivision Releasors would have presently or in the future been legally entitled to assert in its own right (whether individually or collectively), notwithstanding section 1542 of the California Civil Code or any law of any jurisdiction that is similar, comparable or equivalent thereto (which shall conclusively be deemed waived), whether existing or hereinafter arising, in each case, (A) directly or indirectly based on, arising out of, or in any way relating to or concerning, in whole or in part, (i) the Debtors, as such Entities existed prior to or after the Petition Date, and their Affiliates, (ii) the Estates, (iii) the Chapter 11 Cases, or (iv) Covered Conduct and (B) as to which any conduct, omission or liability of any Debtor or any Estate is the legal cause or is otherwise a legally relevant factor (each such release, as it pertains to the Shareholder Released Parties, the "Shareholder Released Claims", and as it pertains to the Released Parties other than the Shareholder Released Parties, the "Released Claims"). For the avoidance of doubt and without limiting the foregoing: the Shareholder Released Claims and Released Claims include any Cause of Action that has been or may be asserted against any Shareholder Released Party or Released Party by the Governmental Entity or its Subdivision Releasors (whether or not such party has brought such action or proceeding) in any federal, state, or local action or proceeding (whether judicial, arbitral, or administrative) (A) directly or indirectly based on, arising out of, or in any way relating to or concerning, in whole or in part, (i) the Debtors, as such Entities existed prior to or after the Petition Date, and their Affiliates, (ii) the Estates, (iii) the Chapter 11 Cases, or (iv) Covered Conduct and (B) as to which any conduct, omission or liability of any Debtor or any Estate is the legal cause or is otherwise a legally relevant factor.

9. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Shareholder Released Claims or Released Claims against any Shareholder Released Party or Released Party in any forum whatsoever, subject in all respects to Section 9.02 of the Master Settlement Agreement. The releases provided for herein (including the term "Shareholder Released

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Claims" and "Released Claims") are intended by the Governmental Entity and its Subdivision Releasors to be broad and shall be interpreted so as to give the Shareholder Released Parties and Released Parties the broadest possible release of any liability relating in any way to Shareholder Released Claims and Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Agreement shall be a complete bar to any Shareholder Released Claim and Released Claims.

10. To the maximum extent of the Governmental Entity's power, the Shareholder Released Parties and the Released Parties are, as of the Effective Date, hereby released and discharged from any and all Shareholder Released Claims and Released Claims of the Subdivision Releasors.

11. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the Agreement.

12. In connection with the releases provided for in the Agreement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

> **General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Shareholder Released Claims or such other Claims released pursuant to this release, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Shareholder Released Claims or such other Claims released pursuant to this release that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Agreement.

13. Nothing herein is intended to modify in any way the terms of the Agreement, to which Governmental Entity hereby agrees. To the extent any portion of this Participation and Release Form not relating to the release of, or bar against, liability is interpreted differently from the Agreement in any respect, the Agreement controls.

14. Notwithstanding anything to the contrary herein or in the Agreement, (x) nothing herein shall (A) release any Excluded Claims or (B) be construed to impair in any way the rights and obligations of any Person under the Agreement; and (y) the Releases set forth herein shall be subject to being deemed void to the extent set forth in Section 9.02 of the Master Settlement Agreement.

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I have all necessary power and authorization to execute this Participation and Release Form on behalf of the Governmental Entity.

Signature: _____

Name: _____

Title: _____

Date: _____

DeSoto County

8/12/2025

Item #: 5.

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

DEPARTMENT: Human Resources
SUBMITTED BY: **Latrinda Jones, Human Resources Director**
PRESENTED BY: **Latrinda Jones, Human Resources Director**

TITLE & DESCRIPTION:
Revised Classification and Pay Plan.

REQUESTED MOTION:
To approve the revised Classification & Pay Plan as presented.

SUMMARY:
The Classification and Pay Plan has been revised to reflect the changes within the Building department. The department is not seeking to hire additional inspectors beyond their existing budgeted positions but is requesting the reclassification of the current Building Inspector I position into a two-tier structure: Building Inspector I at the current pay grade 106 and Building Inspector II at a pay grade 108. This change is intended to reflect the differences in experience, responsibilities, and technical competencies required at each level of the position. This change will allow candidates who do not yet hold a standard inspector license to apply and work while obtaining the required certifications within the defined timeframes. This approach aligns with current industry standards and mirrors the practices adopted by neighboring counties. The revised job classification will enhance the department's ability to attract qualified candidates and help mitigate the impact of the ongoing shortage of certified Building Inspectors. In addition to the reclassification, the Building Official position is being upgraded from a pay grade 111 to a pay grade 115 due to recent compensation survey findings and efforts to support employee retention.

DESOTOBOCC.COM
DESOTO COUNTY, FLORIDA

JOB DESCRIPTION

To perform this job successfully, an individual must be able to perform the essential job functions satisfactorily. Reasonable accommodations may be made to enable individuals with disabilities to perform the primary job functions herein described. Since every duty associated with this position may not be described herein, employees may be required to perform duties not specifically spelled out in the job description, but which may be reasonably considered to be incidental in the performing of their duties just as though they were actually written out in this job description.

Building Inspector I

Department: **Building**

Pay Grade: **106 ($41,752.64 - $64,716.59)**

FLSA Status: **Exempt**

GENERAL DESCRIPTION:

Responsible for inspection work in the enforcement of the Florida Building Code and all county codes and ordinances regulating building construction, alterations, and repairs. Work is performed under the general direction of the Building Official.

ESSENTIAL JOB FUNCTIONS:

1. Inspects buildings under construction for compliance with building codes requirements.
2. Inspects sites before construction for practicability of plans.
3. Checks sites before footings are poured, and checks construction in progress.
4. Inspects alteration and repair jobs by checking sites and existing buildings.
5. Checks roof and foundation connections for building additions and inspects other work in progress.
6. Prepares reports, inspections, and investigations as required.
7. Assists and advises contractors, building owners and associates, officials, and the general public.
8. Also inspects demolitions, site cleanups, docks, davits, seawall repair, pools, patios, etc.
9. Also performs inspection work in the plumbing, electrical, and mechanical areas (residential).
10. Inputs, accesses and retrieves data from a computer.

MINIMUM QUALIFICATIONS

KNOWLEDGE, SKILLS, AND ABILITIES:

- Knowledge of building, plumbing, electrical, mechanical and zoning codes and related laws and ordinance.
- Ability to detect faults in the trade in which they are licensed.
- Ability to read and interpret plans, specifications, blueprints quickly and accurately, and to compare them with construction in progress.
- Ability to establish and maintain effective working relationships.
- Ability to prepare comprehensive reports and maintain adequate and accurate records.

- Knowledge of building construction materials and methods, and of stages in construction when defects and violations may most easily be observed and corrected.

EDUCATION AND EXPERIENCE:

High school diploma or equivalent; five (5) years' experience in the inspection field or equivalent.

LICENSES, CERTIFICATIONS, OR REGISTRATIONS:

Immediately upon employment, the selected candidate has 90 days to obtain certification as a One- and Two-Family Dwelling Inspector or a Building, Commercial Electrical, Plumbing or Mechanical Inspector from the Florida Department of Business and Professional Regulation (DBPR). Failure to obtain a provisional certification within 90 days may be cause for termination.

The provisional certification must be converted to a standard license within the time allowed by DBPR. Failure to acquire and maintain a standard license within the time allowed by DBPR may be cause for termination.

ESSENTIAL PHYSICAL SKILLS:

Work is considered medium work which requires Exerting up to 50 pounds of force occasionally, and/or up to 30 pounds of force frequently, and/or up to 10 pounds of force constantly to move objects Must have acceptable eyesight, acceptable hearing, and the ability to communicate both orally and in writing. Must be able to distinguish between colors, and have dept perception, have the ability to drive and feel vibrations. Additionally, the following physical abilities are required:

- Walking: Moving about on foot to accomplish tasks, particularly for long distances or moving from one work site to another.
- Standing: Particularly for sustained periods of time.
- Crawling: Moving about on hands and knees or hands and feet
- kneeling: Bending legs at knee to come to a rest on knee or knee.
- Stooping: Bending body downward and forward by bending spine at the waist. Occurs to a considerable degree and requires full motion of the lower extremities and back muscles
- Balancing: Maintaining body equilibrium to prevent falling while walking, standing or crouching on narrow, slippery, or erratically moving surfaces. The amount of balancing exceeds that needed for ordinary locomotion and maintenance of body equilibrium
- Acceptable eyesight (with or without corrections)
- Acceptable hearing (with or without hearing aid)
- Ability to communicate both orally and in writing
- Distinguish colors, depth perception
- Driving
- Ability to feel vibrations.

ENVIRONMENTAL CONDITIONS:

Work is performed in an indoor and outdoor environment in various weather conditions with noise, slipper and uneven surfaces, including heights up to 100 feet, some stressful situations and some hazardous conditions.

THIS IS A DISASTER ESSENTIAL POSITION.

Updated: 7/2025

DeSoto County is an Equal Opportunity Employer. It is the policy of the County to administer its employment practices without regard to race, color, creed, religion, national origin, ethnicity, age, gender, pregnancy, marital status, veteran status or disability. This policy applies to all employment practices and personnel actions including, but not limited to, recruitment, screening, selection, hiring, training and development, determinations of pay and benefits, evaluation, scheduling, job assignments, promotion, transfer, demotion, layoff, discipline and dismissal.

The County complies with all applicable federal, state and local laws mandating equal employment opportunity practices and prohibiting impermissible discrimination. The County will not tolerate any discrimination based upon an individual's race, color, creed, religion, national origin, ethnicity, age, gender, pregnancy, marital status, veteran status or disability.

DESOTOBOCC.COM
DESOTO COUNTY, FLORIDA

JOB DESCRIPTION

To perform this job successfully, an individual must be able to perform the essential job functions satisfactorily. Reasonable accommodations may be made to enable individuals with disabilities to perform the primary job functions herein described. Since every duty associated with this position may not be described herein, employees may be required to perform duties not specifically spelled out in the job description, but which may be reasonably considered to be incidental in the performing of their duties just as though they were actually written out in this job description.

Building Inspector II

Department: **Building**

Pay Grade: **108 ($46,913.26 - $72,715.56)**

FLSA Status: **Exempt**

GENERAL DESCRIPTION:

Responsible for inspection work in the enforcement of the Florida Building Code and all county codes and ordinances regulating building construction, alterations, and repairs. Work is performed under the general direction of the Building Official.

ESSENTIAL JOB FUNCTIONS:

1. Inspects buildings under construction for compliance with building codes requirements.
2. Inspects sites before construction for practicability of plans.
3. Checks sites before footings are poured, and checks construction in progress.
4. Inspects alteration and repair jobs by checking sites and existing buildings.
5. Checks roof and foundation connections for building additions and inspects other work in progress.
6. Prepares reports, inspections, and investigations as required.
7. Assists and advises contractors, building owners and associates, officials, and the general public.
8. Also inspects demolitions, site cleanups, docks, davits, seawall repair, pools, patios, etc.
9. Also performs inspection work in the plumbing, electrical, and mechanical areas (residential).
10. Inputs, accesses and retrieves data from a computer.

MINIMUM QUALIFICATIONS

KNOWLEDGE, SKILLS, AND ABILITIES:

- Knowledge of building, plumbing, electrical, mechanical and zoning codes and related laws and ordinance.
- Ability to detect faults in the trade in which they are licensed.
- Ability to read and interpret plans, specifications, blueprints quickly and accurately, and to compare them with construction in progress.
- Ability to establish and maintain effective working relationships.
- Ability to prepare comprehensive reports and maintain adequate and accurate records.

- Knowledge of building construction materials and methods, and of stages in construction when defects and violations may most easily be observed and corrected.

EDUCATION AND EXPERIENCE:

High school diploma or equivalent; five (5) years' experience in the inspection field or equivalent.

LICENSES, CERTIFICATIONS, OR REGISTRATIONS:

Licensed by the Building Code Administrators and Inspectors Board of the state of Florida
Possession of a valid Florida Driver's License.

ESSENTIAL PHYSICAL SKILLS:

Work is considered medium work which requires Exerting up to 50 pounds of force occasionally, and/or up to 30 pounds of force frequently, and/or up to 10 pounds of force constantly to move objects Must have acceptable eyesight, acceptable hearing, and the ability to communicate both orally and in writing. Must be able to distinguish between colors, and have dept perception, have the ability to drive and feel vibrations. Additionally, the following physical abilities are required:

- Walking: Moving about on foot to accomplish tasks, particularly for long distances or moving from one work site to another.
- Standing: Particularly for sustained periods of time.
- Crawling: Moving about on hands and knees or hands and feet
- kneeling: Bending legs at knee to come to a rest on knee or knee.
- Stooping: Bending body downward and forward by bending spine at the waist. Occurs to a considerable degree and requires full motion of the lower extremities and back muscles
- Balancing: Maintaining body equilibrium to prevent falling while walking, standing or crouching on narrow, slippery, or erratically moving surfaces. The amount of balancing exceeds that needed for ordinary locomotion and maintenance of body equilibrium
- Acceptable eyesight (with or without corrections)
- Acceptable hearing (with or without hearing aid)
- Ability to communicate both orally and in writing
- Distinguish colors, depth perception
- Driving
- Ability to feel vibrations.

ENVIRONMENTAL CONDITIONS:

Work is performed in an indoor and outdoor environment in various weather conditions with noise, slipper and uneven surfaces, including heights up to 100 feet, some stressful situations and some hazardous conditions.

THIS IS A DISASTER ESSENTIAL POSITION.

DeSoto County is an Equal Opportunity Employer. It is the policy of the County to administer its employment practices without regard to race, color, creed, religion, national origin, ethnicity, age, gender, pregnancy, marital status, veteran status or disability. This policy applies to all employment practices and personnel actions including, but not limited to, recruitment, screening, selection, hiring, training and development, determinations of pay and benefits, evaluation, scheduling, job assignments, promotion, transfer, demotion, layoff, discipline and dismissal.

Updated: 7/2025

The County complies with all applicable federal, state and local laws mandating equal employment opportunity practices and prohibiting impermissible discrimination. The County will not tolerate any discrimination based upon an individual's race, color, creed, religion, national origin, ethnicity, age, gender, pregnancy, marital status, veteran status or disability.

DESOTOBOCC.COM
DESOTO COUNTY, FLORIDA

JOB DESCRIPTION

To perform this job successfully, an individual must be able to perform the essential job functions satisfactorily. Reasonable accommodations may be made to enable individuals with disabilities to perform the primary job functions herein described. Since every duty associated with this position may not be described herein, employees may be required to perform duties not specifically spelled out in the job description, but which may be reasonably considered to be incidental in the performing of their duties just as though they were actually written out in this job description.

Building Official

Department: **Building**

Pay Grade: **115 ($71,871.15 - $111,400.28)**

FLSA Status: **Exempt**

GENERAL DESCRIPTION:

Responsible for directing the operations of the Building, Planning, and Zoning Divisions, under the administrative direction of the Deputy County Administrator for Growth and Resource Management. In addition, this position also acts as assistant director of the County Development Department in the absence of, or upon the direction of the Deputy County Administrator for Growth and Resource Management.

ESSENTIAL JOB FUNCTIONS:

1. Manages and supervises assigned operations to achieve goals within available resources; plans and organizes workloads and staff assignments; trains, motivates and evaluates assigned staff, reviews progress and directs change as needed.
2. Directs the overall operations, policies and personnel of the Building, Planning, and Zoning Divisions by providing leadership and direction in the development of short and long range plans; gathers, and prepares data for studies, reports and recommendations; coordinates department activities with other departments and agencies as needed.
3. Provides technical building code advice and/or training to Building Division employees, contractors, boards, commissions, civic groups and the general public.
4. Maintains harmony among workers and resolves grievances; Performs or assists subordinates in performing duties; adjusts errors and complaints.
5. Communicates official programs, policies and procedures to staff, the building industry and the general public.
6. Enforces a variety of codes, including the Building, Mechanical, Fuel Gas, and Plumbing volumes of the Florida Building Code; the National Electric Code, and as it relates to new construction, the Florida Fire Prevention Code when assisting the Fire Marshall.
7. Explains, interprets, and provides guidance regarding all applicable codes to architects, engineers, contractors, developers, and other interested parties.
8. Enforces Desoto County ordinances relating to dilapidated buildings, the construction industry and contractor licensing.
9. Resolves complex and sensitive customer services issues, either personally, by telephone or in writing.

10. Administrators the permitting functions, including application, fee assessment and collections, plan review, permit issuance, inspections and occupancy.
11. Coordinates plan reviews, inspections, and enforcement actions.
12. Administers the licensing of al locally licensed contractors, including receiving applications, authorizing test, issuing licenses and sending out renewal notices.
13. Serves as an ex-officio member of the DeSoto County Contractor Licensing Board, and performs the duties of secretary to the Board, maintaining written transcripts of all meetings, facilitating meetings, providing required information, etc.
14. Serves as an ex-officio member of the DeSoto County Board of Appeals, and performs the duties of secretary to the Board, maintaining written transcripts of all meetings, facilitating meetings, providing required information, etc.
15. Participates in the Staff Review of Development Plans to ensure code compliance of proposed developments. Performs the duties of plans examiner or inspector as needed.
16. Reviews current trends and developments in the field of construction, and prepares revisions to codes, ordinances and local regulations. Supervises the examination of building plans of all types to determine compliance with code requirements and related regulations.
17. Research problems and complaints regarding commercial and residential buildings, building construction and code compliance. Responds to complex and sensitive building issues.

MINIMUM QUALIFICATIONS

KNOWLEDGE, SKILLS, AND ABILITIES:

- Knowledge of modern practices and methods employed in building, electrical, plumbing, mechanical, gas and fire inspections.
- Knowledge of modern principles and practices of civil engineering as applied to inspections of buildings.
- Knowledge of Local ordinances and State laws and regulations governing electrical, mechanical, plumbing and building standards.
- Ability to establish effective working relationships with contractors,
- developers, architects, engineers, owners, and the general public.
- Ability to coordinate, plan, direct and supervise plan review and inspection activities.
- Ability to communicate and supervise effectively.

EDUCATION AND EXPERIENCE:

High school diploma or equivalent; two (2) years of post-secondary college or technical institute and seven (7) years of experience in general construction and related fields and experience in supervisory position.

LICENSES, CERTIFICATIONS, OR REGISTRATIONS:

Standard license issued pursuant to Florida Statute Chapter 468 as a Building Code Administrator. Licensed as a Fire Inspector and Fire Plan Review pursuant to Florida Statute 633.

DESIRED CERTIFICATIONS AND/OR REGISTRATIONS:

Following certificates or equivalent, issued by a recognized model code organization are desired to establish professional abilities in addition to the minimum requirement for licensure as a Building Code Administrator. These credentials shall also be recognized by the ISO to enhance the county ISO rating established during department evaluation.

- Code Enforcement Administrative Professional
- Chief Building Code Analyst
- Chief Electrical Code Analyst
- Chief Mechanical Code Analyst
- Chief Plumbing Code Analyst
- Building Plans Examiner
- Building Inspector
- Plumbing Plans Examiner
- Plumbing Inspector
- Mechanical Plans Examiner
- Mechanical Inspector
- Electrical Plans Examiner
- Residential Electrical Inspector
- Commercial Electrical Inspector
- Fire Inspector
- Fire Plans Examiner

ESSENTIAL PHYSICAL SKILLS:

The work is sedentary work which requires exerting up to 10 pounds of force occasionally and/or negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Must be able to talk and hear. Additionally, the following physical abilities are required:

- Lifting: Raising objects from a lower to a higher position or moving objects horizontally from position-to-position. Occurs to a considerable degree and requires substantial use of upper extremities and back muscles.
- Balancing: Maintaining body equilibrium to prevent falling while walking, standing or crouching on narrow, slippery, or erratically moving surfaces. The amount of balancing exceeds that needed for ordinary locomotion and maintenance of body equilibrium.
- Carrying: support and move (someone or something) from one place to another
- Pushing: Using upper extremities to press against something with steady force in order to thrust forward, downward or outward.
- Pulling: Using upper extremities to exert force in order to draw, haul or tug objects in a sustained motion.
- Walking: Moving about on foot to accomplish tasks, particularly for long distances or moving from one work site to another.
- Standing: Particularly for sustained periods of time.
- Stooping: Bending body downward and forward by bending spine at the waist. Occurs to a considerable degree and requires full motion of the lower extremities and back muscles.
- Climbing: Ascending or descending ladders, stairs, scaffolding, ramps, poles and the like, using feet and legs and/or hands and arms. Body agility is emphasized.

ENVIRONMENTAL CONDITIONS:

Work is performed inside an office environment. May occasionally work outside in various weather conditions.

THIS IS A DISASTER ESSENTIAL POSITION.

DeSoto County is an Equal Opportunity Employer. It is the policy of the County to administer its employment practices without regard to race, color, creed, religion, national origin, ethnicity, age, gender, pregnancy, marital status, veteran status or disability. This policy applies to all employment practices and personnel actions including, but not limited to, recruitment, screening, selection, hiring, training and development, determinations of pay and benefits, evaluation, scheduling, job assignments, promotion, transfer, demotion, layoff, discipline and dismissal.

The County complies with all applicable federal, state and local laws mandating equal employment opportunity practices and prohibiting impermissible discrimination. The County will not tolerate any discrimination based upon an individual's race, color, creed, religion, national origin, ethnicity, age, gender, pregnancy, marital status, veteran status or disability.

DESOTO COUNTY BOCC CLASSIFICATION AND PAY PLAN - REVISED 8/12/2025

Department	Position Title	Grade	Minimum	Maximum	Position Number
Administration	COUNTY ADMINISTRATOR	120	$ 105,602.30	$ 163,683.56	90101
Administration	ASSISTANT COUNTY ADMINISTRATOR	115	$ 71,871.15	$ 111,400.28	90124
Administration	COUNTY COORDINATOR	113	$ 62,780.53	$ 97,309.82	90123
Administration	BUDGET COORDINATOR	109	$ 49,728.06	$ 77,078.49	90218
Administration	GRANTS COORDINATOR	108	$ 46,913.26	$ 72,715.56	90221
Administration	OFFICE MANAGER III	105	$ 39,389.28	$ 61,053.39	90112
Administration	PUBLIC INFORMATION OFFICER / COMMUNICATIONS	105	$ 39,389.28	$ 61,053.39	90113
Administration	ADMINISTRATIVE ASSISTANT II	102	$ 33,072.00	$ 51,261.60	90114
Administration	CONSTRUCTION PROJECT MANAGER	NEG	-	-	90130
Administrative Services	FINANCE DIRECTOR	113	$ 62,780.53	$ 97,309.82	90201
Administrative Services	PURCHASING DIRECTOR	111	$ 55,874.45	$ 86,605.39	90216
Administrative Services	ACCOUNTING SPECIALIST III	105	$ 39,389.28	$ 61,053.39	90208, 90219, 90222
Administrative Services	PURCHASING AGENT II	104	$ 37,159.70	$ 57,597.53	90209
Administrative Services	ACCOUNTING SPECIALIST II	103	$ 35,056.32	$ 54,337.30	90220
Administrative Services	ACCOUNTING SPECIALIST II (P/T)	103	$ 35,056.32	$ 54,337.30	90223
Administrative Services	PURCHASING AGENT I	102	$ 33,072.00	$ 51,261.60	90213
Administrative Services	ACCOUNTING SPECIALIST I	101	$ 31,200.00	$ 48,360.00	90211
Administrative Services	ACCOUNTS PAYABLE TECHNICIAN	101	$ 31,200.00	$ 48,360.00	90203
Animal Control Services	ANIMAL CONTROL SUPERVISOR	104	$ 37,159.70	$ 57,597.53	91701
Animal Control Services	ANIMAL CONTROL OFFICER	102	$ 33,072.00	$ 51,261.60	91703, 91705, 90522
Animal Control Services	KENNEL TECHNICIAN	101	$ 31,200.00	$ 48,360.00	91706, 91711
Animal Control Services	ADMINISTRATIVE ASSISTANT	101	$ 31,200.00	$ 48,360.00	90506
Building	BUILDING OFFICIAL	115	$ 71,871.15	$ 111,400.28	90515
Building	BUILDING INSPECTOR II	108	$ 46,913.26	$ 72,715.56	90524, 90535
Building	BUILDING INSPECTOR I	106	$ 41,752.64	$ 64,716.59	90528, 90536
Building	PERMIT TECHNICIAN SUPERVISOR	106	$ 41,752.64	$ 64,716.59	92103
Building	LEAD PERMIT TECHNICIAN	104	$ 37,159.70	$ 57,597.53	90538
Building	PERMIT TECHNICIAN	102	$ 33,072.00	$ 51,261.60	90502, 90525, 90518
Building	ADMINISTRATIVE ASSISTANT	101	$ 31,200.00	$ 48,360.00	90527, 90537
Code Enforcement	CODE ENFORCEMENT DIRECTOR	111	$ 55,874.45	$ 86,605.39	90531
Code Enforcement	CODE ENFORCEMENT OFFICER	102	$ 33,072.00	$ 51,261.60	90507, 90509, 90510
Code Enforcement	ADMINISTRATIVE ASSISTANT	101	$ 31,200.00	$ 48,360.00	90503
Development	PLANNING DIRECTOR	115	$ 71,871.15	$ 111,400.28	90136
Development	SENIOR PLANNER	108	$ 46,913.26	$ 72,715.56	91901, 91902
Development	PLANNER I	105	$ 39,389.28	$ 61,053.39	91907
Development	ASSOCIATE PLANNER	103	$ 35,056.32	$ 54,337.30	91909
Development	DEVELOPMENT SERVICES SPECIALIST	103	$ 35,056.32	$ 54,337.30	90215
Development	PLANNING TECHNICIAN	102	$ 33,072.00	$ 51,261.60	91908
Development	ADMINISTRATIVE ASSISTANT	101	$ 31,200.00	$ 48,360.00	91903
Economic Development	ECONOMIC DEVELOPMENT DIRECTOR	114	$ 66,547.36	$ 103,148.41	90119
Economic Development	BROADBAND COORDINATOR	106	$ 41,752.64	$ 64,716.59	90149
Economic Development	ECONOMIC DEVELOPMENT AND TOURISM SPECIALIST	103	$ 35,056.32	$ 54,337.30	90150

Department	Position Title	Grade	Minimum	Maximum	Position Number
Emergency Management	EMERGENCY MANAGEMENT DIRECTOR	114	$ 66,547.36	$ 103,148.41	90108
Emergency Management	EMERGENCY MANAGEMENT COORDINATOR	105	$ 39,389.28	$ 61,053.39	90110
Emergency Management	EMERGENCY MANAGEMENT SPECIALIST	102	$ 33,072.00	$ 51,261.60	90109
Engineering	COUNTY SURVEYOR	108	$ 46,913.26	$ 72,715.56	92006
Engineering	PUBLIC WORKS INSPECTOR I	102	$ 33,072.00	$ 51,261.60	92003
Environmental Services	ENVIRONMENTAL SERVICES DIRECTOR	114	$ 66,547.36	$ 103,148.41	90601
Environmental Services	ENVIRONMENTAL SERVICES SUPERVISOR	106	$ 41,752.64	$ 64,716.59	90606
Environmental Services	ENVIRONMENTAL SERVICES EQUIPMENT OPERATOR III	103	$ 35,056.32	$ 54,337.30	90605, 90607
Environmental Services	ENVIRONMENTAL SERVICES EQUIPMENT OPERATOR II	102	$ 33,072.00	$ 51,261.60	90611, 90612
Environmental Services	ENVIRONMENTAL SERVICES SENIOR SCALE CLERK	102	$ 33,072.00	$ 51,261.60	90614
Environmental Services	OFFICE MANAGER II	102	$ 33,072.00	$ 51,261.60	90617
Environmental Services	ENVIRONMENTAL SERVICES EQUIPMENT OPERATOR I	101	$ 31,200.00	$ 48,360.00	94009
Environmental Services	ENVIRONMENTAL SERVICES SCALE OPERATOR	101	$ 31,200.00	$ 48,360.00	90608, 90610
Facilities Maintenance	FACILITIES MAINTENANCE DIRECTOR	111	$ 55,874.45	$ 86,605.39	90901
Facilities Maintenance	FACILITIES MAINTENANCE SUPERVISOR	106	$ 41,752.64	$ 64,716.59	90902
Facilities Maintenance	FACILITIES MAINTENANCE SPECIALIST III	105	$ 39,389.28	$ 61,053.39	90915
Facilities Maintenance	FACILITIES MAINTENANCE SPECIALIST II	103	$ 35,056.32	$ 54,337.30	90134
Facilities Maintenance	FACILITIES MAINTENANCE SPECIALIST I	101	$ 31,200.00	$ 48,360.00	90133
Human Resources	HR DIRECTOR	113	$ 62,780.53	$ 97,309.82	90424
Human Resources	HR SPECIALIST	102	$ 33,072.00	$ 51,261.60	92105
Information Systems	IT SYSTEMS COORDINATOR	111	$ 55,874.45	$ 86,605.39	90126
Legal	ADMINISTRATIVE LEGAL SECRETARY	101	$ 31,200.00	$ 48,360.00	90802
Library	LIBRARY DIRECTOR	110	$ 52,711.74	$ 81,703.20	90425
Library	LIBRARY MANAGER	105	$ 39,389.28	$ 61,053.39	90410
Library	LIBRARY PROGRAM MANAGER	104	$ 37,159.70	$ 57,597.53	90403
Library	CHILDREN'S LIBRARY MANAGER	103	$ 35,056.32	$ 54,337.30	90416
Library	CHILDREN'S LIBRARY MANAGER P/T	103	$ 35,056.32	$ 54,337.30	90428
Library	COMMUNITY ENGAGEMENT SPECIALIST	103	$ 35,056.32	$ 54,337.30	90429
Library	LIBRARY TECHNICIAN II P/T	102	$ 33,072.00	$ 51,261.60	90426, 90427
Parks & Recreation	PARKS AND RECREATION DIRECTOR	110	$ 52,711.74	$ 81,703.20	91401
Parks & Recreation	PARKS MAINTENANCE TECHNICIAN IV	104	$ 37,159.70	$ 57,597.53	91409, 91440, 91441
Parks & Recreation	PARKS MAINTENANCE TECHNICIAN III	103	$ 35,056.32	$ 54,337.30	91438
Parks & Recreation	PARKS MAINTENANCE TECHNICIAN II	102	$ 33,072.00	$ 51,261.60	91338, 91407, 91437
Parks & Recreation	OFFICE MANAGER II	102	$ 33,072.00	$ 51,261.60	91412
Parks & Recreation	PARKS MAINTENANCE CARETAKER	101	$ 31,200.00	$ 48,360.00	91402, 91430
Parks & Recreation	PARKS MAINTENANCE TECHNICIAN I	101	$ 31,200.00	$ 48,360.00	91414, 91415

Department	Position Title	Grade	Minimum	Maximum	Position Number
Probation	PROBATION & PRETRIAL SERVICES MANAGER	110	$ 52,711.74	$ 81,703.20	90413
Probation	PROBATION & PRETRIAL OFFICER	103	$ 35,056.32	$ 54,337.30	90405, 90411
Probation	PROBATION COURT LIASON	101	$ 31,200.00	$ 48,360.00	90417
Public Safety	PUBLIC SAFETY DIRECTOR	117	$ 83,830.51	$ 129,937.29	91001
Public Safety	BATTALION CHIEF	FF9	$ 73,577.50	$ 117,724.01	91027, 91028, 91029
Public Safety	DEPUTY FIRE CHIEF	113	$ 62,780.53	$ 97,309.82	91060
Public Safety	SPECIAL PROJECT LIEUTENANT	FF6	$ 60,296.43	$ 96,474.29	91080
Public Safety	EMS TRAINING LIEUTENANT/PART TIME	FF6	$ 60,296.43	$ 96,474.29	91078
Public Safety	FIRE TRAINING LIEUTENANT (P/T)	FF6	$ 60,296.43	$ 96,474.29	91079
Public Safety	TRAINING CAPTAIN	112	$ 59,226.92	$ 91,801.72	91054
Public Safety	LIEUTENANT	FF5	$ 61,987.74	$ 99,180.38	91032, 91033, 91055, 91068, 91069, 91067, 91071, 91072, 91073
Public Safety	FIRE & LIFE SAFETY INSPECTOR	109	$ 49,728.06	$ 77,078.49	91006
Public Safety	FIREFIGHTER PARAMEDIC	FF3	$ 56,224.90	$ 89,959.84	91008, 91009, 91010, 91011, 91013, 91015, 91019, 91020, 91023, 91034, 91035, 91036, 91038, 91039, 91041, 91042, 91045, 91047, 91048, 91049, 91051, 91053, 91058, 91061, 91062, 91064, 91074, 91075, 91076
Public Safety	ENGINEER /PARAMEDIC	FF3	$ 56,224.90	$ 89,959.84	91016, 91017, 91037, 91043, 91044, 91046, 91050
Public Safety	ENGINEER / EMT	FF2	$ 51,757.89	$ 82,812.62	91014
Public Safety	FIREFIGHTER EMT	FF1	$ 43,680.00	$ 65,520.00	91026, 91046, 91065
Public Safety	PUBLIC SAFETY COORDINATOR	105	$ 39,389.28	$ 61,053.39	91066
Public Safety	PUBLIC SAFETY FLEET MECHANIC / MANAGER	104	$ 37,159.70	$ 57,597.53	91077
Public Safety	ADMINISTRATIVE ASSISTANT	101	$ 31,200.00	$ 48,360.00	91059
Road & Bridge	PUBLIC WORKS DIRECTOR	115	$ 71,871.15	$ 111,400.28	91200
Road & Bridge	OFFICE MANAGER III	105	$ 39,389.28	$ 61,053.39	91274
Road & Bridge	CREW LEADER	104	$ 37,159.70	$ 57,597.53	91215, 91226, 91255
Road & Bridge	MECHANIC CREW LEADER	104	$ 37,159.70	$ 57,597.53	91256
Road & Bridge	PUBLIC WORKER IV	103	$ 35,056.32	$ 54,337.30	91220, 91221, 91222, 91238, 91268
Road & Bridge	MECHANIC	102	$ 33,072.00	$ 51,261.60	91241, 91263, 91264
Road & Bridge	PUBLIC WORKER III - BOOM MOWER SUPERVISOR	102	$ 33,072.00	$ 51,261.60	91204, 91217, 91225, 91227, 91237, 91254, 91257, 91265, 91266, 91270, 91275, 91276, 91277, 91278
Road & Bridge	PUBLIC WORKER II	101	$ 31,200.00	$ 48,360.00	91206, 91207, 91212, 91214, 91267, 91272
Road & Bridge	SURVEY TECHNICIAN	101	$ 31,200.00	$ 48,360.00	91269
Road & Bridge	ADMINISTRATIVE ASSISTANT	101	$ 31,200.00	$ 48,360.00	91252

Department	Position Title	Grade	Minimum	Maximum	Position Number
Social Services	SOCIAL SERVICES DIRECTOR	111	$ 55,874.45	$ 86,605.39	91607
Social Services	SOCIAL SERVICES SPECIALIST	102	$ 33,072.00	$ 51,261.60	92104
Social Services	ADMINISTRATIVE ASSISTANT	101	$ 31,200.00	$ 48,360.00	91608
Turner Center	TURNER CENTER DIRECTOR	110	$ 52,711.74	$ 81,703.20	90390
Turner Center	EVENT MANAGER	106	$ 41,752.64	$ 64,716.59	90305
Turner Center	FACILITIES MAINTENANCE/OPERATIONS SPECIALIST II	102	$ 33,072.00	$ 51,261.60	90392
Turner Center	FACILITIES MAINTENANCE/OPERATIONS SPECIALIST I	101	$ 31,200.00	$ 48,360.00	95001, 95002
Turner Center	EVENT SUPPORT STAFF	101	$ 31,200.00	$ 48,360.00	903 - -
Utilities	UTILITIES DIRECTOR	115	$ 71,871.15	$ 111,400.28	91301
Utilities	FACILITIES SUPERINTENDENT	111	$ 55,874.45	$ 86,605.39	91324
Utilities	TREATMENT PLANT OPERATOR II	110	$ 52,711.74	$ 81,703.20	91309
Utilities	WATER SYSTEMS OPERATIONS SUPERVISOR	110	$ 52,711.74	$ 81,703.20	91325
Utilities	TREATMENT PLANT OPERATOR I	109	$ 49,728.06	$ 77,078.49	91322
Utilities	OFFICE MANAGER III	105	$ 39,389.28	$ 61,053.39	91303
Utilities	UTILITIES ADMINISTRATIVE COORDINATOR	105	$ 39,389.28	$ 61,053.39	91323
Utilities	UTILITIES MAINTENANCE MECHANIC	103	$ 35,056.32	$ 54,337.30	91332
Utilities	UTILITIES MAINTENANCE TECHNICIAN II	102	$ 33,072.00	$ 51,261.60	91308
Utilities	UTILITIES SYSTEM TECHNICIAN	102	$ 33,072.00	$ 51,261.60	91328
Utilities	UTILITIES FIELD SERVICE TECHNICIAN	101	$ 31,200.00	$ 48,360.00	91342
Utilities	UTILITIES MAINTENANCE TECHNICIAN I	101	$ 31,200.00	$ 48,360.00	91333
Utilities	ADMINISTRATIVE ASSISTANT	101	$ 31,200.00	$ 48,360.00	91340
Utilities	DUAL TREATMENT PLANT OPERATOR (P/T)	101	$ 31,200.00	$ 48,360.00	91343
Utilities	WW TREATMENT PLANT OPERATOR (P/T)	101	$ 31,200.00	$ 48,360.00	913 - -
Veteran Services	VETERANS SERVICE OFFICER	101	$ 31,200.00	$ 48,360.00	92201

AMENDED CLASSIFICATION AND PAY PLAN APPROVED BY THE BOARD
OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA ON THE 12TH DAY OF AUGUST 2025.

_____
Chairman

ATTEST:

_____
Mandy Hines, County Administrator

DeSoto County

8/12/2025

Item #: 6.

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

DEPARTMENT: Administration
SUBMITTED BY: **Marilyn Padilla**
PRESENTED BY: **Marilyn Padilla**

TITLE & DESCRIPTION:
Minutes BOCC Public Meeting 07-08-2025 and 07-22-2025 and Budget Workshops 07-08-2025 and 07-22-2025

REQUESTED MOTION:
To approve the minutes for the BOCC Public Meeting 07-08-2025 and 07-22-2025 and Budget Workshops 07-08-2025 and 07-22-2025

SUMMARY:
Minutes

BACKGROUND:
Minutes

DeSoto County

Board of County Commissioners

Meeting Minutes - Draft

Tuesday, July 8, 2025 **9:00 AM**

CALL TO ORDER

ROLL CALL

Present:	Commissioner Judy Schaefer Commissioner Steven Hickox Commissioner Elton Langford Commissioner Jerod Gross
Absent:	Commissioner JC Deriso

TURN OFF OR SILENCE ALL CELL PHONES

PRAYER/PLEDGE OF ALLEGIANCE

Reverend Dave Stewart, Lake Suzy Presbyterian Church gave the invocation.

INTRODUCTION OF ELECTED OFFICIALS

SET/AMEND

Commissioner Langford made a motion to set the Agenda, seconded by Commissioner Hickox. The motion carried unanimously.

PUBLIC FORUM FOR NON-AGENDA ITEMS

Ashley Brown, Outreach Coordinator for DeSoto County High School, provided the board with an update on the success of the third-grade summer reading program. She noted that the start of the 2025-2026 school year is just one month away and proudly highlighted the improvement in proficiency scores among DeSoto County elementary students. Additionally, she reminded everyone that Open House for the upcoming school year is scheduled for August 7, 2025, and the first day of school for students will be August 11, 2025.

CONSENT AGENDA-MOTION TO APPROVE

Approval of the Consent Agenda

A motion was made by Commissioner Langford, seconded by Commissioner Schaefer, to approve the Consent Agenda. The motion carried by the following vote:

Aye:	Schaefer, Hickox, Langford, and Gross
Absent:	Deriso

1. **Resolution - Policy Modification/Indigent Burial**

Attachments: 2025-xx Resolution - Adopting Amended Indigent Burial Policy.pd
Ex. A - Revised Indigent Burial Policy, Eff. 6.24.25.pdf
(For Reference) Track Changes reflecting Policy Revisions.pdf
Enactment No: 2025-054

2. **Letter of Understanding with SouthWest Florida Library Network**

Attachments: Letter of Understanding - SWFLN

3. **To approve the 2025/2026 Detailed Work Plan Budget and Integrated Mosquito Management Plan for Mosquito Control**

Attachments: Detailed Work Budget Plan 2025-2026
Integrated Mosquito Management Plan DeSoto County 2025-2026

4. **Next Generation 911 Routing Project/Addendum Two**

Attachments: Region 6 MOU Addendum 2

5. **Hazard Mitigation Grant Program- Turner Center Generator**

Attachments: HMGP Application Turner Center Generator

6. **Declaration of Surplus Property**

Attachments: Surplus Declared 7-08-25

7. **Resolution appointing and reappointing members of the Economic Development Advisory Committee.**

Attachments: EDAC Resolution 2025 Martin

Enactment No: 2025-055

PRESENTATION

8. **Jail Study Presentation**

Attachments: DeSoto County Final Executive Summary Report 6-27-2025
DeSoto County Board of County Commissioners Presentation 6-27-2025
DeSoto County Final Full Report 6-27-2025 (1)
Jail Study Presentation 7-1-2025 - reduced pages

Joe Mrak, Securitecture, LLC gave a powerpoint presentation with a 20 year plan for the future DeSoto County Jail. He presented a concise report detailing the conceptual design and cost estimate to address current deficiencies and accommodate future needs of the DeSoto County Jail Administrative Complex. He addressed several critical facility deficiencies, including the site being landlocked, which makes future expansion impossible. Additionally, the existing building only partially complies with current code requirements. He emphasized that given the growing population in DeSoto County, a modernized facility is essential to meet future demands. The proposed design includes a housing area capable of accommodating 256 beds, with a layout that allows for efficient supervision. He also highlighted that the new facility will be designed with scalability in mind, allowing for future expansion as needed. .He discussed since

the means of financing the project ,and site location as well as material and labor cost are unknown at the time of completion of this report, those cost are not included. Some existing provisions are available for the special vehicle storage and maintenance, this cost is represented separate from the building cost to allow for inclusion or future implementation. With the significant reduction of the building gross square feet achieved during the workshop, the pre-workshop mean total opinion of probable cost of $108,382,464 was reduced by $15,722,866 to $92,669,598. He concluded by commending the project committee for their dedication and valuable input throughout the study process.

A motion was made by Commissioner Gross, seconded by Commissioner Langford, to approve DeSoto County Jail and Administrative Complex Conceptual Design and Cost Estimate Study. The motion carried by the following vote:

Aye: Schaefer, Hickox, Langford, and Gross

Absent: Deriso

REGULAR BUSINESS

9. Resolution/Budget Amendment Fiscal Year 2024/2025

Attachments: Resolution
Summary and Narrative
2025-115 Utilities Capital Water-Wastewater

Brian Wagner presented a request to adopt a Resolution amending and supplementing the budget for the fiscal year 2024/2025. Recognizing Capital Water and Wastewater fees.

A motion was made by Commissioner Langford, seconded by Commissioner Gross, that this Resolution be adopted. The motion carried by the following vote:

Aye: Schaefer, Hickox, Langford, and Gross

Absent: Deriso

Enactment No: 2025-056

10. Housing Assistance Plan (HAP)/Amendment

Attachments: HAP - Updated 2025 Policy for Approval.pdf
HAP - 2024 Policy with Revisions reflected in Track Changes (2((002).pdf

Laurie Benson presented a request to approve a modification to the Housing Assistance Plan. This gives the guidelines to administer the Community Development block grant.

A motion was made by Commissioner Langford, seconded by Commissioner Schaefer, to approve the Housing Assistance Plan Amendment. The motion carried by the following vote:

Aye: Schaefer, Hickox, Langford, and Gross

Absent: Deriso

11. Bid award/SHIP-HHRP

Attachments: Ammended Cost Letter - 1460 SW Holiday St.pdf
Reece Bid.pdf
Bid opening.pdf
Walk thru sign in.pdf

Laurie Benson presented a request to approve bid award for one home. R.D. Welch Company was the only bidder after talking through some clarifications of the work write up, Mr. Welch submitted a bid to $75,839.89. This amount is still over the maximum award amount by $5,839.89. Ms. Benson stated the overage amount will be cover by half of the funds from SHIP and half of the funds will come from HHRP.

A motion was made by Commissioner Schaefer, seconded by Commissioner Gross, to approve the Bid award. The motion carried by the following vote:

Aye: Schaefer, Hickox, Langford, and Gross

Absent: Deriso

12. Tourism Marketing Matching Grant-South Florida Little Britches Rodeo Association

Attachments: SFlorida Little Britches-BOCC Grant

Sondra Guffey presented a request to approve a tourism marketing matching grant to the South Florida Little Britches Rodeo Association.

A motion was made by Commissioner Gross, seconded by Commissioner Langford, to approved the grant award. The motion carried by the following vote:

Aye: Schaefer, Hickox, Langford, and Gross

Absent: Deriso

13. Accounts and Warrants Drawn Per Schedule of Bills Payable.

Attachments: AP Check Report - Warrants 06-10-25 to 06-23-25

Peter Danao presented a request to approve accounts and warrants drawn according to Schedule(s) of Bills Payable April 8, 2025-April 21, 2025.

A motion was made by Commissioner Gross, seconded by Commissioner Langford,to approved the accounts and warrants drawn . The motion carried by the following vote:

Aye: Schaefer, Langford, and Gross

Absent: Deriso

Recused: Hickox

14. Board approval to mail notice concerning lapsing PUD

Attachments: 07-08-25 - Letter to Power Auto (final)

Misty Servia presented a request for approval to mail notice concerning lapsing PUD. As of the date of this agenda item, no significant construction has occurred County staff has initially determined that the Concept Development Plan associated with Resolution 2015-41 has lapsed, as no significant construction had occurred within 5 years of the time of the PUD enactment as required. Power Auto has sold portions of the Property to third parties, including Maria's Rentals

LLC, who is now seeking to rezone those parcels that they own.The correspondence will advise Power Auto that the County is in receipt of an application by Maria's Rentals LLC to rezone certain parcels that are contained within the boundaries of the former PUD Property.which rezoning the Board will consider at a future hearing date to be determined, but no sooner than 60 days from the date of this correspondence. The correspondence will further advise that the County may initiate rezonings of other parcels within said area in the future.

A motion was made by Commissioner Langford, seconded by Commissioner Schaefer, to approve the correspondence . The motion carried by the following vote:

Aye: Schaefer, Hickox, Langford, and Gross

Absent: Deriso

15. Ordinance/ Emergency Medical Services Tax Assessment

Attachments: EMS Collection Ordinance draft 6-30-25 final

Mandy Hines presented a request to adopt An Ordinance governing the Emergency Medical Services Tax Assessment and providing for collection of the EMS tax assessment in accordance with the Uniform Assessment Collection Act.

A motion was made by Commissioner Gross, seconded by Commissioner Langford, to adopt this Ordinance. The motion carried by the following vote:

Aye: Schaefer, Hickox, Langford, and Gross

Absent: Deriso

Enactment No: 2025-008

16. Ordinance/ Master Service Assessment

Attachments: Master Service Assessment Ordinance 6-30-25 final

Mandy Hines present a request to adopt the Mater Service Assessment Ordinance. The Ordinance provides updated procedures that will govern the provision of services provided by the imposition and collection of non-ad valorem assessments. The Ordinance will repeal and replace Chapter 10, Article VI of the County Code of Ordinances concerning "Special Assessments (Fire and EMS)" and Chapter 10, Article VI of the Code of Ordinances concerning "Special Assessments (Road and Drainage)".

A motion was made by Commissioner Schaefer, seconded by Commissioner Langford, to adopt this Ordinance.The motion carried by the following vote:

Aye: Schaefer, Hickox, Langford, and Gross

Absent: Deriso

Enactment No: 2025-009

17. Initial Assessment Rate Resolution/Emergency Medical Services

Attachments: EMS Amended and Restated IAR_6-30-25 final

Mandy Hines presented a request to adopt the Amended and Restated Initial Rate Resolution for the Emergency Medical Services Tax Assessment.

A motion was made by Commissioner Gross, seconded by Commissioner Langford, To adopt the Resolution. The motion carried by the following vote:

Aye: Schaefer, Hickox, Langford, and Gross

Absent: Deriso

Enactment No: 2025-057

18. Initial Assessment Resolution/Fire Protection Services

Attachments: Amended & Restated IAR_6-30-25 final

Mandy Hines presented a request to adopt the Amended and Restated Initial Assessment Resolution for the Fire Protection Assessment for the Fiscal Year beginning October 1, 2025.

A motion was made by Commissioner Schaefer, seconded by Commissioner Langford, to adopt this Resolution. The motion carried by the following vote:

Aye: Schaefer, Hickox, Langford, and Gross

Absent: Deriso

Enactment No: 2025-058

ADMINISTRATOR'S REPORT

Mandy Hines informed the Board that an emergency purchase order was issued to the Road and Bridge department for maintenance of a commercial septic and drainage field. She also requested the Boards direction on implementing admission fees for agricultural events hosted at the Turner Center. While Sondra Guffey is developing a rate schedule, clarification is needed on how and when to apply fees-particularly distinguishing non-profit from for-profit agricultural events. Additional charges to be considered for clean-up services and access to extra amenities.Commissioner Gross inquired whether the proposed fee guidelines should apply exclusively to in-county vendors or extend to out-of-county participants. The Board reached consensus to offer free use of the Turner Center for in-county agricultural events and to establish a designated fee schedule for out-of-county vendors. Ms. Hines further requested authorization to negotiate and finalize offers with property owners related to the CR 769 roadway expansion. She also provided comments on the professionalism, and quality of service consistently demonstrated by County staff.

COUNTY ATTORNEY'S REPORT

None

BOARD MEMBER COMMENTS

The commissioners expressed appreciation for a successful Independence Day celebration, highlighted the parade and beautiful weather. Commissioner Langford shared his personal excitement of becoming a grandfather on the holiday. They also congratulated our local youth AAA All-Stars baseball team for clinching the state championship title and extended their best wishes as the team advances to compete in the Youth World Series games. Additionally, the commissioners thanked staff for their continued dedication and encouraged everyone to keep the state of Texas in their thoughts and prayers as recovery efforts continue following the tragic events over the holiday weekend.

ADJOURNMENT

Being no further business before the Board, Chairman Deriso adjourned the meeting at 10:13pm

ATTEST:

BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA

_____
MANDY HINES
COUNTY ADMINISTRATOR

_____
STEVE HICKOX
VICE CHAIRMAN

Board Documents 07-08-2025 BOCC Public Meeting

Attachments: Speaker card

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

Board of County Commissioners

Meeting Minutes - Draft

Tuesday, July 8, 2025 **1:00 PM**

Budget Workshop I

CALL TO ORDER

ROLL CALL

PRESENTATION

Discussion of the 2025-2026 Budget

Power Point Presentation on the 2025-2026 Budget

Attachments: Budget Workshop 1 Presentation (07-08-2025) FINAL REVIEWE 07-07-2025

Mr. Brian Wagner, Budget Coordinator, presented the initial draft budget for the 2025-2026 fiscal year. He provided an overview of the total county budget, covered the grant funding contained in the total budget, and the General Fund Budget at $68,535,282. Mr. Wagner detailed the sources and uses of funds, transfers and transfer history, and detailed the capital requests that impact the General Fund. He presented notable items impacting the budget including adding $2,000,000 to the County Road 769 expansion reserve, a 2% cola, the increase in Medicaid Cost Share, flat health insurance renewal, retirement cost increase, and the addition of 1.5 positions and the elimination of one full-time position, and noted that the property and casualty insurance premiums are unknown presently. Mr. Wagner then covered a department level summary showing the change by percentage for each Board General Fund department, representing an overall decrease from the current year. He detailed the reserves and shared that the General Fund expenses over revenues result in a remaining deficit of $1,499,717. He explained that he and Ms. Hines met with each Department to review capital requests to defer or reduce capital requests. He detailed the capital items impacting the General Fund and the items that were trimmed to reach where we are today. The Board discussed several capital items and had dialogue with Chad Jorgensen, Public Safety Chief and Troy Hughes, Road and Bridge directly relating to capital requests and items deferred. Sheriff Potter addressed the Board to address his budget request for an increase request of approximately $3,337,878. Sheriff Potter stated that the majority of the request is personnel

related, adding five sworn staff, and one communications position. He also stated that his budget represents an increase in the base pay for sworn staff from $57,000 to $60,000 and raises throughout to prevent compression. He also stated his request includes a 4% COLA for civilian staff, some increases in operating expenses and outlined limited capital requests. The Board and the Sheriff had discussion about his needs and operations. Ms. Hines addressed the Board and stated that she is required to bring a balanced budget to the Board at the next scheduled workshop, and despite the cuts presented, was unable to close the gap without Board direction. She presented an overview of the deficit and scenarios based on no changes in any millage rates, resulting in a deficit of over 2.6M. She offered a number of options to include making additional cuts, adopting full rate recovery rates for Fire and EMS assessments, adjusting general operating millage or a combination of any of the options presented. She reminded the Board that the draft presented today included an adjustment of the Law Enforcement MSTU to the maximum based on the TRIM calculation. She also suggested that she could reduce the County Road 769 reserve down by $500,000 to help close the gap. Ms. Hines outlined a number of items that may impact the budget, or future revenues, based on State and Federal actions that may impact revenues. After considerable discussion, the Board asked the Sheriff if he could work to adjust his request to $2,000,000. Sheriff Potter stated that he wanted to work with the Board and would go back to see if he could get there. Commissioner Deriso stated that he has been looking and working to find a solution and offered a combination of some capital cuts, reduction of the CR 769 reserve, and the reduction of the Sheriff's request. Commissioner Gross stated that he did not want to raise taxes, but expressed concern about cutting equipment departments need to operate and the general cost of operating the County increases as everyone's costs are increasing. Commissioner Langford provided comments and ideas as well. After more debate, Ms. Hines offered to come back with a balanced budget by awaiting the revised request from the Sheriff, revisiting capital requests, reducing the CR 769 reserve by a half (0.5) Million, and if there was still a deficit, balancing the difference with the appropriate millage of the Law Enforcement MSTU.

ADJOURNMENT

Chairman Deriso adjourned the workshop at 2.35pm

ATTEST: BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA

_____ _____

MANDY HINES J.C. DERISO
COUNTY ADMINISTRATOR CHAIRMAN

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DeSoto County

Board of County Commissioners

Meeting Minutes - Draft

Tuesday, July 22, 2025 **1:00 PM**

Budget Workshop II

CALL TO ORDER

ROLL CALL

PRESENTATION

Discussion of the 2025-2026 Budget

PowerPoint Presentation on the 2025-2026 Budget

Attachments: M Rev. Budget Workshop 2 (07-22-2025) REV3 7-21-2025 MH Final Rev1

Brian Wagner presented the second General Fund Budget Workshop finalizing a balanced budget of $67,516,917, reversing a $1.49 million shortfall from the first workshop. Key adjustments included reductions to contingency and capital reserves. The Clerk of Court, Nadia Daughtry, is requesting a final budget of $211,943, which reflects a modest increase primarily driven by a 2% cost of living adjustment for all staff. Operating expenses nudged upward due to higher costs for paper and processing tax deeds, but a successful passport fair helped offset $210,000 of the budget. Any remaining funds will be returned to the Board. The Tax Collector's budget saw a slight decrease in personnel costs-down 3% -after eliminating overlap from a previously retired employee. While the 2% COLA or a $1,000 minimum is incorporated per state guidance, operating costs have risen slightly, mainly due to increased postage for tax bills and DMV notices. Moving expenses are not yet factored in because the timing remains uncertain. Supervisor of Elections Debbie Wertz amended her budget to include a prior $50,000 update. She efficiently expanded staffing to two full-time employees without significantly increasing costs. New budget elements include travel and training expenses (previously unbudgeted), a new website under construction (around $15,000), upgraded office equipment, and roughly $25,000 in unpaid invoices rolled over. No capital expenses are currently planned, and voting tabulators will receive maintenance next week. Her budget also includes a 2% COLA. Property Appraiser David Williams proposed a budget of $1,613,816, a $5,000 decrease from the previous year. Key adjustments included cutting $90,000-half for furniture and half for vehicles. The budget includes a 2% COLA and accounts for a flat insurance rate, which will be corrected via amendment. It also factors in an increase to Florida Retirement System contributions. Looking ahead, the office may need an additional $10,000 next year to replace a vehicle

that recently failed. The upcoming office relocation is scheduled for late September, and most furnishings will be reused, with server migration and IT setup planned in phases to minimize service interruption. Any required overtime has already been accounted for. Sheriff Potter presented a total proposed budget of $21,227,083. This includes allocations for communications ($1.7 million), law enforcement ($10.7 million), corrections ($6.6 million), court security ($750,000), and 911 operations ($59,775). His team made a substantial $1,025,000 reduction compared to the prior budget workshop, with an additional $22,000 cut in operating expenses. Capital funding remains unchanged at $133,000. Revenues from fuel taxes and communications services tax are expected to remain flat. Elected official salary updates, typically released in September, have experienced delays in recent years. If they are still unavailable at the time of adoption, the necessary figures will be added by amendment in October. Although Ad Valorem and Law Enforcement MSTU millage rates remained flat, this created an initial $2.5 million deficit, addressed through spending reductions and modest revenue shifts, such as gains in discretionary funds and a dip in business tax income. TRIM rate setting was emphasized: while TRIM locks in the maximum allowable rates, the board retains the ability to lower them later-mail-out notices will reflect both full cost recovery and a 5-year maximum, serving only as informational. Fire and EMS assessments were redistributed based on call volume, leaving total revenue unchanged but adjusting impacts across property types; residential households face a $32 annual increase. Additional options for 5%, 10%, and 15% increases were presented, along with full cost recovery scenarios that could raise residential assessments by $141 annually. Other districts and assessments-including lighting districts and landfill fees-saw no proposed changes, though some lighting districts are operating in deficit and may be realigned next year. Womack Sanitation requested a 6% increase in curbside collection fees, in line with previously set CPI limits The Board agreed on full cost recovery for Fire and EMS assessments to reflect service funding needs and gradually ease General Fund pressure, projecting up to $6.3 million in new revenue. With additional support from MSTU increases and curbside fee adjustments, staff were directed to model a millage rollback-potentially to 6.6-and maintain a $491,000 cap on contingency reserve use. After much discussion the consensus centered on TRIM rate consistency, equity implications, and proactive public messaging to mitigate sticker shock and prepare residents for long-term fiscal sustainability. Staff will prepare updated options showing reduced millage for next the workshop.

ADJOURNMENT

Being no further business before the Board, Chairman Deriso adjourned the workshop at 2:35pm

ATTEST:

BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA

MANDY HINES	J.C. DERISO
COUNTY ADMINISTRATOR	CHAIRMAN

SUPPLEMENTAL BOARD DOCUMENTS

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DeSoto County

Board of County Commissioners

Meeting Minutes - Draft

Tuesday, July 22, 2025 **3:00 PM**

CALL TO ORDER

ROLL CALL

Present: Commissioner JC Deriso
Commissioner Judy Schaefer
Commissioner Steven Hickox
Commissioner Elton Langford
Commissioner Jerod Gross

TURN OFF OR SILENCE ALL CELL PHONES

PRAYER/PLEDGE OF ALLEGIANCE

Pastor David Stewart , First Presbyterian Chruch of Lake Suzy gave the invocation.

INTRODUCTION OF ELECTED OFFICIALS

Sheriff Potter of the Desoto County Sheriffs office was present.

SET/AMEND

A motion was made by Commissioner Gross, seconded by Commissioner Langford to set the agenda.

PUBLIC FORUM FOR NON-AGENDA ITEMS

CONSENT AGENDA-MOTION TO APPROVE

Approval of the Consent Agenda

A motion was made by Commissioner Langford, seconded by Commissioner Schaefer, to approve the Consent Agenda. The motion carried by the following vote:

Aye: Deriso, Schaefer, Hickox, Langford, and Gross

1. **Minutes/BOCC Public Meeting 05-27-2025 and 06-10-2025**

   Attachments: 05-27-2025 BOCC Meeting
   06-10-2025 BOCC Meeting

2. **Agreement/Community Development Block Grant**

   Attachments: H2606_Agreement_DSR.docx.pdf
   Award letter.pdf

3. **Reaffirm Memorandum of Understanding between the County and the**

University of Florida Board of Trustees relating to funding to cover staffing costs of IFAS County Extension Services

Attachments: FY26 DeSoto County Budget Release Letter
DeSoto FY26 Exhibit A 4-2-25

4. **FY 24 JAG-C Grant**

Attachments: JAG C reso - clean
Lobbying-Debarment-and-Drug-Free-Certification_Revised-04-05-to go with JAG Grant Applications
JAG-C Application 7-2025 DRAFT
Enactment No: 2025-059

5. **FY 24 JAG-D Grant**

Attachments: JAG D reso - clean 7-22-2025
Lobbying-Debarment-and-Drug-Free-Certification_Revised-04-05-to go with JAG Grant Applications
JAG-D Application 7-2025 DRAFT
Enactment No: 2025-060

6. **Approval of Holiday Schedule 2026.**

Attachments: Holiday Schedule 2026

7. **Grant Agreement between the Florida Department of Law Enforcement (FDLE) and the DeSoto County Board of Commissioners**

Attachments: LESA Grant Award - 7-2025

REGULAR BUSINESS

8. **Proclamation/2025 Diamond Youth Baseball AAA State Champions**

Attachments: 2025 DYB State Champions

Mandy Hines read the Proclamation into record to proclaim and acknowledge the achievements of the 2025 Diamond Youth Baseball AAA Division 1 as State Champions.

A motion was made by Commissioner Hickox, seconded by Commissioner Gross, to approve the Proclamation The motion carried by the following vote:

Aye: Deriso, Schaefer, Hickox, Langford, and Gross

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

Attachments: County Pretrial State and County Probation Supervision Week fron Orta 7-2025

Mandy Hines read the Proclamation into record to proclaim the week of July 20-26, 2025 as Pretrial Service and State and County Probation Supervision Week.

A motion was made by Commissioner Schaefer, seconded by Commissioner Hickox, to approve the Proclamation. The motion carried by the following vote:

Aye: Deriso, Schaefer, Hickox, Langford, and Gross

10. Accounts and Warrants Drawn Per Schedule of Bills Payable.

Attachments: AP Check Report - Warrants 06-24-25 to 07-07-25

Peter Danao presented a request to approve accounts and warrants drawn according to Schedule(s) of Bills Payable June 24, 2025-July 07, 2025.

A motion was made by Commissioner Langford, seconded by Commissioner Gross,to approve the accounts and warrants drawn. The motion carried by the following vote:

Aye: Deriso, Schaefer, Langford, and Gross

Recused: Hickox

11. Resolution/Budget Amendment Fiscal Year 2024/2025

Attachments: Resolution
Summary and Narrative
2025-121 Sheriff
2025-123 Library
2025-124 Opioid Settlement

Brian Wagner presented a request to adopt a Resolution relating to budget amendments 2025-121, 2025-123 and 2025-124 affecting the FY 2024/2025 adopted budget.

A motion was made by Commissioner Schaefer, seconded by Commissioner Hickox, to adopt the Resolution The motion carried by the following vote:

Aye: Deriso, Schaefer, Hickox, Langford, and Gross

Enactment No: 2025-061

12. Resolution authorizing and directing County staff to administratively approve plats and replats

Attachments: Resolution - Designating Authority for Admin Plat Approval
Chapter 2025-164

Valerie Vicente presented a request to adopt a resolution giving administrative authority to the county administrator, to receive, review, and process plat or replat submittals; if a submittal meets all legal requirements, it can be approved or denied without further action from the governing body. Ms. Vicente stated this act was approved by the Governor June 20, 2025, and took effect July 1, 2025. Commissioner Langford stated that he feels this undermines the authority of elected officials to govern the county, which he believes is precisely what voters elected them to do. Commissioner Deriso express his concern with this process, stating the Commissioners would not be aware of any plats and replats, which would make it difficult to address constituents concerns, he questioned if there was a way to update the board when these approvals are made. Mandy Hines stated she and Misty Servia are working on updating the county website to list all properties that have submitted applications for plats and replats in the order of submittal. She is also working on a summary report for the board of the several legislative bills that will impact county department and functions.

A motion was made by Commissioner Schaefer, seconded by Commissioner Hickox,

to adopt the Resolution. The motion carried by the following vote:

Aye: Deriso, Schaefer, and Hickox

Nay: Langford, and Gross

Enactment No: 2025-062

13. State Legislative Priorities / Annual Adoption

Attachments: Local Legislative Priorities

Mandy Hines presented a request to approve (or amend) Legislative Priority general policy statement and project requests. Each year the Board adopts annual legislative priorities with general policy statements and project funding requests. The priorities are presented at the annual local Delegation Meeting which will be held August 11, 2025. Adoption of priorities does not limit the County in taking positions in favor, or opposition, to legislation that is filed throughout the process. There was discussion on each priority item and the amounts that will be requested for funding. Commissioner Gross emphasized the importance of securing the proper funding for the expansion of County Road 769. Further discussion took place regarding amending the proposed funding amounts, with the intent of positioning the county to potentially receive sufficient support for its prioritized legislative Project Request.

A motion was made by Commissioner Gross, seconded by Commissioner Langford, to approve the State Legislative Priorities 2025/2026 . The motion carried by the following vote:

Aye: Deriso, Schaefer, Hickox, Langford, and Gross

ADMINISTRATOR'S REPORT

Many Hines notified the board that she along with Chief Chad Jorgensen and Cindy Talamantz have located an ambulance from Manatee County to purchase that fits within budget as a back-up vehicle. There was conversation as to how quickly we can get the unit ready for use, to fill the reserve. She also gave recognition to Peter Danao for his hard work and time spent to complete a significant DODGE report. She also acknowledged Cindy Talamantz for her meticulous attention to detail in overseeing the County's ongoing construction projects.

COUNTY ATTORNEY'S REPORT

Valerie Vincent, County Attorney had no report. She was asked by Commissioner Gross where the county's two pending litigations stood, she advised as of the current moment there no word from the courts, all cases are still pending.

BOARD MEMBER COMMENTS

The Commissioners thanked the staff for all their hard work. They spoke on the improvements to the intersection of US 17 and CR 761. The Commissioners also wished the 2025 Diamond Youth Baseball AAA Division 1 State Champions the best of luck at the Little League World Series.

RECESS UNTIL 6:30 PM PUBLIC HEARING

QUASI-JUDICIAL PUBLIC HEARING

Valerie Vicente County Attorney explained county procedures for Quasi-Judicial and Ex Parte

Communication. Commissioners all then gave a brief list of constituents they have had correspondence with via phone, e-mail or in person as well and time and dates of any site visits.

14. Resolution / PRMWSA Development Plan / SITE-0160-2025

Attachments: 2025-06-24 SITE 0160-2025 PRMWSA DP SR with mms edits (ca
Clean
2025-07-01 SITE-0160-2025 DP Resolution with mms edits (cao)
Clean
Location Map
FLUM
Zoning Map
PRMWSA Site Plan
PRMWSA Site Plan C-101-Plot

Misty Servia presented a request to adopt a Resolution for the Board to consider the proposed utility expansion be considered an Essential Service and approval of a Development Plan to expand an existing potable water treatment facility, a new reservoir, and associated infrastructure on 34 parcels. Ms. Servia reviewed the details of the development plan as well as the conditions for approval. The applicants Engineer Trish Howard of Shade Services Inc. was present. Constituent Theresa Collins-Hill spoke in opposition to the proposed expansion. Additional dialogue ensued. Commissioner Schaefer made a motion to close the public meeting seconded by Commissioner Gross.

A motion was made by Commissioner Langford, seconded by Commissioner Gross, to adopt the Resolution. The motion carried by the following vote:

Aye: Deriso, Schaefer, Hickox, Langford, and Gross

Enactment No: 2025-063

15. Resolution / Cayman Lakes Phase 2 Improvement Plan / SITE-0135-2024

Attachments: 2025-07-09 SITE-0135-2024 Cayman Lakes Phase II SR for PC
Exhibit E - NTP, Phase I
Resolution Cayman Lakes Phase 2
Location Map Cayman Lakes
Zoning Map Cayman Lakes
FLUM Cayman Lakes
Site Plan Cayman Lakes Phase II

Misty Servia presented a motion to adopt/deny the proposed resolution for the improvement plan for the Cayman Lakes Phase 2 PUD. She talked more about the history of the application, she reviewed the details of the improvement plan. There was further conversation about land use, lot sizes, water supply and other project details, as well as conditions. The applicants Engineer Tod Rebol of Atwell group was present, to answer any questions. There were several members of the community that voiced their concerns with the traffic impacts, flooding issues that may arise during and after construction of an other large development along the Kings Highway corridor. A motion was made by Commissioner Gross to close the public meeting seconded by Commissioner Langford. There was further deliberation by the Board.

A motion was made by Commissioner Gross, seconded by Commissioner Langford, to adopt the Resolution. The motion carried by the following vote:

Aye: Deriso, Schaefer, Hickox, Langford, and Gross

Enactment No: 2025-064

ADJOURNMENT

Being no further business before the Board, Chairman Deriso adjourned the meeting at 7:35 pm

ATTEST:

MANDY HINES
COUNTY ADMINISTRATOR

BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA

J.C. DERISO
CHAIRMAN

Board Documents 07-22-2025 BOCC Public Meeting

Attachments: BOCC Meeting 07-22-25 Speaker Cards

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DeSoto County

8/12/2025

Item #: 6a

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

DEPARTMENT: Administrative Services
SUBMITTED BY: **Megan Deuchar**
PRESENTED BY: **Cindy Talamantez**

TITLE & DESCRIPTION:
Purchase Order Authorization - Court Administration Capital Equipment FY 24/25

REQUESTED MOTION:
Authorize the County Administrator to approve the Purchase Order for audiovisual upgrades to the 3rd Floor Courtroom, as included in the Court Administration Capital Equipment Budget for Fiscal Year 2024/2025.

SUMMARY:
Purchase Order Authorization - Court Administration Capital Equipment FY 24/25

BACKGROUND:
As required by the County Procurement Policy, purchases exceeding the County Administrator's authority require Board approval prior to Purchase Order issuance. Court Administration has requested audiovisual system upgrades for the 3rd Floor Courtroom in the amount of $60,338.12. The proposal from The ProMedia Group includes design, engineering, equipment, installation, programming, project management, and training to enhance courtroom technology capabilities. Funding is available in the Court Administration Capital Equipment Budget for FY 24/25.

FUNDS:
Budget Amount: **$60,500.00**
Actual Agenda Item: **$60,338.12**
Cost: **$60,338.12**
Account Number: **190-24096016400000**
Explanation: **An internal budget amendment was processed to move $10,000 from Court Administration's Operating Expenses to the Capital Equipment account to fully fund the audiovisual upgrades for the 3rd Floor Courtroom.**

COVER PAGE

DeSoto County Courthouse

State Of Florida Twelfth Judicial Circuit

115 East Oak St
Arcadia, FL 34266

Revision: 1
Modified: 6/16/2025

Presented By:

The ProMedia Group

4893 W Waters Ave Suite F
Tampa, FL 33634
(800) 881-6887
www.thepromediagroup.com

THE ProMedia Group

THE PROMEDIA GROUP
STATE OF FLORIDA TWELFTH JUDICIAL CIRCUIT
DESOTO COURTHOUSE

PROPOSED SCOPE OF WORK

The ProMedia Group (PMG) will provide design, engineering, equipment, installation, programming, project management and training for an audiovisual system for the Desoto Courthouse in Arcadia, FL.

2nd Floor Historic Courtroom

System Inputs = 5

- (2) HDMI cables at Judge's Bench. One input will be for the OFE Zoom PC. The second input will be for future use
- HDMI cable at Prosecutor's table (laptop)
- HDMI cable at Defendant's table (laptop)
- HDMI - Document Camera (OFE table 2 left side of judge bench)

No wireless presentation included
No annotation

System Outputs = 5

- (1) 65" Sony Display (mounted on pole bolted to floor)
  65" display width will overlap Judges portion of bench by 2-3 inches
- (1) 15" Monitor at Prosecutor's table
- (1) 15" Monitor at Defendant's table
- (1) 15" Monitor at Witness Stand
- (1) 15" Judge Bench monitor

System Control
Via Extron 10" Tabletop Touch panel located at the judge's bench. The touch panel layout will be similar to the new Sarasota Judicial layout (without dialer, privacy tab and wolf vision source). Control functions shall include the following.

- Input Selection
- System on/off
- speaker volume control
- Microphone muting & volume control

Video Conferencing

There are (2) owner furnished PCs and (2) desktop monitors for videoconferencing. **Only (1) PC will be an input into the AV system** and will be connected to the OFE PTZ camera**.** The second PC will not be a system input. It will connect to the OFE wide angled camera and the (2) owner furnished desktop monitors. PMG shall mount both PCS at owner's desired located under Judge's bench. PMG will place both PC cameras at the owner's desired location at Judge's bench.

PMG shall install and integrate the following equipment for the 2nd Floor Historic Courtroom.

- Elmo tabletop document camera (OFE table 2 left side of judge bench)
- (1) Sony 65" 4K commercial grade display
- 15" Professional Grade Monitors with lay flat stands (Prosecutor, Defendant, Judge & Witness)
- (2) Sennheiser TeamConnect Ceiling Microphones for gallery **(wall mounted on a VESA mounting arm)**
- **3 or 4 speaker zones** – existing OFE speakers
- **Shure desktop base microphones**

  (3) 18" goosenecks for judge, prosecutor table and defendant table.

  (3) 12" gooseneck for the witness stand and lecterns
- Button mic for judge bench
- Biamp Tesira DSP
- Biamp 4 Channel amplifier
- Extron Control System
- Extron 10" Tabletop Touch panel (black)
- Netgear M4250 40 port POE+ managed switch
- 3 Data drops if needed (1 @ judge bench, 1 @ witness stand, 1 @ reporter table).
- Add cable run to defendant and prosecutor tables for future annotation
- UPS device at rack
- (2) Rolls devices

OFE existing rack will house AV equipment

3rd Floor Courtroom

System Inputs = 5

- (2) HDMI cables at Judge's Bench. One input will be for the OFE Zoom PC. The second input will be for future use
- HDMI cable at Prosecutor's table (laptop)
- HDMI cable at Defendant's table (laptop)

- HDMI - Document Camera (OFE table 2 left side of judge bench)

No wireless presentation included
No annotation

System Outputs = 4

- (1) 75" Sony Display (wall to the right of judge)
- (1) 65" Sony Display (side wall for gallery to view)
- (1) 15" Monitor at Witness Stand
- (1) 15" Judge Bench monitor

System Control
Via Extron 10" Tabletop Touch panel located at the judge's bench. The touch panel layout will be similar to the new Sarasota Judicial layout (without dialer, privacy tab and wolf vision source). Control functions shall include the following.

- Input Selection
- System on/off
- speaker volume control
- Microphone muting & volume control

Videoconferencing

There are (2) owner furnished PCs and (2) desktop monitors for videoconferencing. **Only (1) PC will be an input into the AV system** and will be connected to the OFE PTZ camera**.** The second PC will not be a system input. It will connect to the OFE wide angled camera and the (2) owner furnished desktop monitors. PMG shall mount both PCS at owner's desired located under Judge's bench. PMG will place both PC cameras at the owner's desired location at Judge's bench.

PMG shall install and integrate the following equipment for the 3rd Floor Courtroom.

- Elmo tabletop document camera (OFE table 2 left side of judge bench)
- (1) Sony 55" 4K commercial grade display
- 15" Professional Grade Monitor with lay flat stands (Judge)
- 15" Professional Grade Monitor with lay flat stand (Witness Stand)
- (2) Sennheiser TeamConnect Ceiling Microphones for gallery
- (8) 2x2 lay in Crestron ceiling speakers
- **3 or 4 speaker zones - TBD**
- **Shure desktop base microphones**

  (3) 18" goosenecks for judge, prosecutor table and defendant table.

  (3) 12" gooseneck for the witness stand and lecterns
- Button mic for judge bench
- Biamp Tesira DSP
- Biamp 4 Channel amplifier

- Extron Control System
- Extron 10” Tabletop Touch panel (black)
- Netgear M4250 40 port POE+ managed switch
- 3 Data drops if needed (1 @ judge bench, 1 @ witness stand, 1 @ reporter table).
- (2) Rolls devices
- UPS device at rack
- 24 – 27 RU Mobile Rack to house AV equipment. Elevated off ground by legs or casters.

Implementation Plan
PMG estimates approximately 15 days of on-site installation requiring full access to the above-mentioned room(s). Unless otherwise noted, labor rates are calculated based on standard business hours (8 AM – 5 PM, M-F). The pricing and schedules outlined in this proposal assume that PMG can complete the stated Scope of Work without interruption in a single, continuous timeframe. Additional costs may be incurred for multiple mobilizations/demobilizations.

A change in room availability with less than 10 days' notice to PMG may result in additional charges and impact schedules and deadlines.

Included
- Equipment, materials, and labor for a complete and functioning system
- Insurance
- Training

Not Included
- IT infrastructure, data cabling and configuration
- Electrical work (power, conduit)
- Wood backing
- Payment/Performance Bond
- PCs and laptops
- Software and configuration
- Taxes

High-Level Timeline/Schedule
Approximately six weeks from date of approval/deposit to start of project. This is subject to change depending on equipment lead times. Please note that the technicians working on your project are employees of The ProMedia Group or a vetted subcontractor. All technicians have been through safety training and are fully insured under our corporate liability, workman’s comp and umbrella policy.

Change Requests
Change Requests (CRs) require approval from PMG and the authorized customer representative for changes to the SOW, proposal, equipment list and/or Terms and Conditions. CRs will follow a formal process. PMG will evaluate the CR data provided by the Customer, create a Change Proposal if necessary, and submit it for review/acceptance. No work will commence until a CR is authorized by the Customer. Upon approval, PMG will proceed with necessary adjustments and updates to the contract scope and deliverables.

Limited Warranty
PMG hereby extends a warranty, effective for a period of one year, guaranteeing the functionality and quality of all equipment enumerated within this proposal. Additionally, PMG warrants, for a duration of ninety (90) days, the quality of all workmanship carried out as part of this project. *Upon request, PMG is prepared to furnish extended warranty options.*

Warranty Exclusions
The above limited warranty does not apply to any product that has been subject to unusual physical or electrical stress, abuse, negligence or accident caused by the client. Obligations of PMG do not cover equipment damaged by lightning, flood, earthquake, tornado, corrosion, fire or other causes outside of PMG's direct control.

Proposal Expiration Date
Prices quoted in the proposal shall remain fixed and binding on PMG for 30 days. Beyond 30 days, PMG holds the right to update pricing to accommodate any fluctuations in equipment cost to PMG. Any price variations will be clearly communicated to the client.

Terms & Conditions
By signing this Agreement, the Customer confirms having thoroughly read, comprehended, and agreed to its terms. Both parties acknowledge that no warranties, representations, or understandings beyond those explicitly stated herein have been made.

Video

	11	**Aurora VPX-TC1-LT** 4K30 4:4:4 1 Gbps Zero Frame Latency AV over IP Encoder/Decoder	$8,785.37
	2	**Beetronics 15HD7** 15" Full HD Professional Monitor with stand that folds completely flat.	$875.30
	1	**Sony FW-75BZ30L** 75 4K HDR professional display with 24/7 operation, portrait/tilt, Pro-Mode, Airplay and Chromecast	$1,969.00
	1	**Elmo 1380** Document Camera with 4K Ultra HD Resolution	$785.00
	1	**Sony FW-65BZ30L** 65 4K HDR professional display with 24/7 operation, portrait/tilt, Pro-Mode, Airplay and Chromecast	$1,141.87
		Video Total	**$13,556.54**

Audio

	3	**Shure MX418D/C** 18-inch Desktop Condenser Gooseneck-Mounted Microphone, Desktop Base with 10 foot Cable, Snap-Fit Foam Windscreen.	$1,011.54

* Price Includes Accessories

3	**Shure MX412D/C** Desktop gooseneck cardioid microphone with programmable switch, LED indicator, snap-fit foam windscreen, 12"	$1,011.54

2	**Sennheiser 509178 TEAMCONNECT CEILING 2** TeamConnect Ceiling 2 Microphone kit. Includes (1) TeamConnect Ceiling 2 microphone, (1) Set of SL CM EB mounting brackets, and (1) TCC2 box kit.	$8,205.12

8	**Crestron Electronics SAROS ICT5T-22** Saros In-Ceiling Tile Loudspeaker	$1,424.00

1	**Shure MX395B/O** Black Low Profile Boundary Mic, Omni, 3-pin XLR	$197.33

2	**RDL TX-A2** Audio Converter. Balanced to Unbalanced - Terminals, dual-RCA	$273.66

2	**RDL TX-J2** Unbalanced Input Transformer - Unbalanced stereo inputs to summed balanced mono output	$181.88

Audio Total	**$12,305.07**

Control

1	**Extron 60-1565-02** 10'' Tabletop TouchLink Pro Touchpanel - Black (TLP Pro 1025T)	$2,018.75

Control Total	**$2,018.75**

Miscellaneous

* Price Includes Accessories

2	**WattBox WB-200-2** Power Conditioner | 2 Outlets	$154.50

Miscellaneous Total	**$154.50**

3rd Floor Courtroom Total	**$28,034.86**

* Price Includes Accessories

Audio

1 **Biamp Systems TESIRAFORT DAN VT** $3,231.25

Fixed I/O DSP With 12 Analog Inputs, 8 Analog Outputs, 8 Channels Configurable USB Audio, 32 x 32 Channels Of Dante, AEC Technology (all 12 Inputs), 2 Channel VoIP, And Standard FXO Telephone Interface

1 **Biamp Systems VOLTERA D 1200.4** $2,428.57

Four-channel Amplified Loudspeaker Controller, 1200 watt total power.

Audio Total **$5,659.82**

Control

1 **Aurora Multimedia RXC-1-G2** $665.00

The RXC-1 is a standalone control system built on the ReAX™ operating system. This Linux based OS has been engineering from the ground up to provide a robust and flexible control system platform, based on Aurora's years of experience in the control industry.

1 **Netgear M4250-40G8XF-POE+** $2,757.50

AV Line 40x1G PoE+ 960W and 8xSFP+ Managed Switch

1 **Extron 60-1914-01** $1,293.75

IPCP Pro 255Q xi xi Quad Core Control Processor

Control Total **$4,716.25**

Miscellaneous

* Price Includes Accessories

1	**WattBox KIT-UPS-IPVM12-2000** IP UPS and Surge Conditioner Kit - 12 Controllable Outlets - 2000 VA	$1,721.19

1	**Middle Atlantic RFR-2428GE** 24RU Mobile presentation furniture rack, 3" bolt-through casters, passive cooling.	$1,400.67

1	**Middle Atlantic RFR-CABCOOL50** RFR Cabcool 50, panel, 2 Grom	$305.33

Miscellaneous Total	**$3,427.19**

3rd Floor Courtroom: AV Rack Total	**$13,803.26**

* Price Includes Accessories

Installation/Labor

1	**The ProMedia Group General & Administrative** Includes travel expenses	$2,580.00 *
1	The ProMedia Group Shipping & Processing	
1	The ProMedia Group Travel Expenses Expenses	
1	**The ProMedia Group Professional Services**	$15,920.00 *
1	The ProMedia Group Audio DSP Programming Audio DSP system engineering, design, testing and adjustments.	
1	The ProMedia Group CAD Drawings Submittals, system drawings, As-Builts	

* Price Includes Accessories

	1	The ProMedia Group Commissioning Systematic testing process to ensure system performs according to design intent.
	1	The ProMedia Group Control System Programming GUI design, programming, testing, engineering and adjustments of control system.
	1	The ProMedia Group Integration Services
	1	The ProMedia Group Project Management Initiation, planning, execution, monitoring and closure of AV project.
	1	The ProMedia Group System Design & Engineering Design, engineering and documentation
	1	The ProMedia Group Touch Panel Development Touch Panel layout design

Installation/Labor Total	**$18,500.00**
Integration Labor & Miscellaneous Total	**$18,500.00**
Project Subtotal:	**$18,500.00**

* Price Includes Accessories

Total Installation Price:	$18,500.00

Grand Total: **$60,338.12**

DeSoto County

8/12/2025

Item #: 7.

☐ 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: **Tiffany Mangold, CPA - Partner**

TITLE & DESCRIPTION:
Presentation of the 2023/2024 Audited Financial Statements.

REQUESTED MOTION:
To accept the completed fiscal year 2023/2024 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 2023/2024 fiscal year.

BACKGROUND:
The fiscal year 2023/2024 audit was completed on June 30, 2025. 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**

2024

DeSoto County, Florida

Financial Statements and Independent Auditor's Report

September 30, 2024

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

2024

DeSoto County, Florida

Financial Statements and Independent Auditor's Report

September 30, 2024

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2024

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FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2024

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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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, 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, 2024, 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.

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.

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

INDEPENDENT AUDITOR'S REPORT

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.

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 30, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Purvis Gray

June 30, 2025
Sarasota, Florida

DESOTO COUNTY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

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, 2024. 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 2024 by $105.9 million *(net position).* This is net of a $22.8 million deficit in unrestricted net position.

- At September 30, 2024, the County's governmental funds reported combined ending fund balances of $33.8 million, an increase of $4.0 million for the year.

- At September 30, 2024, unassigned fund balance for the General Fund was $14.3 million, or 20.6% of total General Fund expenditures and other uses.

- Net investment in capital assets increased by $6.4 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 2024. 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 $105.9 million at the close of the fiscal year ended September 30, 2024. 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 positive unrestricted net position for business-type activities, but a deficit in unrestricted net position for governmental activities. Following is a summarized version of the statement of net position found in the financial section of this report, with comparative information for 2023:

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and Other Assets	$ 51,084,760	$ 37,227,647	$ 40,426,148	$ 26,694,899	$ 91,510,908	$ 63,922,546
Capital Assets (Net)	72,364,778	65,938,725	31,019,567	31,613,466	103,384,345	97,552,191
Total Assets	123,449,538	103,166,372	71,445,715	58,308,365	194,895,253	161,474,737
Deferred Outflows	12,015,384	10,676,258	452,236	460,266	12,467,620	11,136,524
Current and Other Liabilities	13,025,462	6,557,704	7,174,957	658,829	20,200,419	7,216,533
Long-Term Liabilities	45,125,601	44,392,931	27,810,887	20,850,750	72,936,488	65,243,681
Total Liabilities	58,151,063	50,950,635	34,985,844	21,509,579	93,136,907	72,460,214
Deferred Inflows	7,937,254	7,391,631	338,782	335,773	8,276,036	7,727,404
Net Position:						
Net Investment in Capital Assets	71,702,082	65,189,441	23,420,769	23,542,207	95,122,851	88,731,648
Restricted	12,504,562	10,699,758	21,116,363	10,218,028	33,620,925	20,917,786
Unrestricted	(14,830,039)	(20,388,835)	(7,963,807)	3,163,044	(22,793,846)	(17,225,791)
Total Net Position	$ 69,376,605	$ 55,500,364	$ 36,573,325	$ 36,923,279	$ 105,949,930	$ 92,423,643

A substantial portion of the County's net position (89.8%) 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 (31.7%) 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 (-21.5% 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 2023:

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
REVENUES						
Program Revenues:						
Charges for Services	$ 17,212,728	$ 22,392,778	$ 9,276,219	$ 8,045,853	$ 26,488,947	$ 30,438,631
Operating Grants and Contributions	29,085,533	11,613,748	386,656	267,175	29,472,189	11,880,923
Capital Grants and Contributions	7,019,968	5,939,866	5,144,712	6,308,861	12,164,680	12,248,727
General Revenues:						
Property Taxes	21,244,595	19,790,641	-	-	21,244,595	19,790,641
Other Taxes	13,637,631	12,810,569	-	-	13,637,631	12,810,569
Shared Revenues	8,263,343	8,580,989	-	-	8,263,343	8,580,989
Other	542,752	1,825,121	818,865	343,655	1,361,617	2,168,776
Total Revenues	97,006,550	82,953,712	15,626,452	14,965,544	112,633,002	97,919,256
EXPENSES						
General Government	12,711,714	14,125,822	-	-	12,711,714	14,125,822
Public Safety	28,428,755	47,100,701	-	-	28,428,755	47,100,701
Physical Environment	24,263,877	2,688,155	-	-	24,263,877	2,688,155
Transportation	2,792,743	5,761,026	-	-	2,792,743	5,761,026
Economic Environment	3,898,078	726,737	-	-	3,898,078	726,737
Human Services	4,594,554	4,629,047	-	-	4,594,554	4,629,047
Culture/Recreation	3,475,152	2,755,378	-	-	3,475,152	2,755,378
Court-Related	2,748,429	2,590,789	-	-	2,748,429	2,590,789
Interest on Long-Term Debt	218,259	338,939	-	-	218,259	338,939
Landfill	-	-	9,920,562	6,309,456	9,920,562	6,309,456
Water and Sewer Utility	-	-	6,054,592	5,307,481	6,054,592	5,307,481
Total Expenses	83,131,561	80,716,594	15,975,154	11,616,937	99,106,715	92,333,531
Excess Before Transfers	13,874,989	2,237,118	(348,702)	3,348,607	13,526,287	5,585,725
Transfers	1,252	(2,001,649)	(1,252)	2,001,649	-	-
Change in Net Position	13,876,241	235,469	(349,954)	5,350,256	13,526,287	5,585,725
Net Position, Beginning of Year	55,500,364	55,264,895	36,923,279	31,573,023	92,423,643	86,837,918
Net Position, End of Year	$ 69,376,605	$ 55,500,364	$ 36,573,325	$ 36,923,279	$105,949,930	$ 92,423,643

Governmental Activities

Governmental activities increased the County's net position by $13,876,241 during 2024. Following is further detail of the revenues and expenses for governmental activities in 2024, compared to 2023:

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

	Expenses				Net Revenue (Cost) of Services	
	2024	% of Total	2023	% Change	2024	2023
Functions/Programs						
General Government	$ 12,711,714	15.3%	$ 14,125,822	-10.0%	$ 18,130,573	$ (1,401,420)
Public Safety	28,428,755	34.2%	47,100,701	-39.6%	(19,150,000)	(34,794,392)
Physical Environment	24,263,877	29.2%	2,688,155	802.6%	(21,967,913)	(1,456,614)
Transportation	2,792,743	3.4%	5,761,026	-51.5%	3,730,198	334,624
Economic Environment	3,898,078	4.7%	726,737	436.4%	(2,626,029)	1,063,744
Human Services	4,594,554	5.5%	4,629,047	-0.7%	(4,335,266)	(4,159,545)
Culture/Recreation	3,475,152	4.2%	2,755,378	26.1%	(2,955,956)	(2,497,144)
Court-Related	2,748,429	3.3%	2,590,789	6.1%	(420,680)	2,479,484
Interest on Long-Term Debt	218,259	0.2%	338,939	-35.6%	(218,259)	(338,939)
	$ 83,131,561	100.00%	$ 80,716,594		$ (29,813,332)	$ (40,770,202)

Governmental Activities - Revenues by Source

Description	2024	% of Total	2023	% Change
Program Revenues:				
Charges for Services	$ 17,212,728	17.7%	$ 22,392,778	-23.1%
Operating Grants and Contributions	29,085,533	30.0%	11,613,748	150.4%
Capital Grants and Contributions	7,019,968	7.2%	5,939,866	18.2%
General Revenues:				
Property Tax	21,244,595	21.9%	19,790,641	7.3%
Small County Surcharge	4,121,549	4.2%	3,991,079	3.3%
Law Enforcement	5,134,285	5.3%	4,714,909	8.9%
Communications Service	165,849	0.2%	145,783	13.8%
Tourist Development	170,923	0.2%	164,532	3.9%
Surtax	2,585,778	2.7%	2,504,885	3.2%
Gas and Fuel Taxes	1,459,247	1.5%	1,289,381	13.2%
Franchise Fees	1,745,097	1.8%	1,776,873	-1.8%
Pari-Mutual Tax	314,333	0.3%	314,333	0.0%
State Shared Revenue	1,190,285	1.2%	1,200,626	-0.9%
Local Shared Revenue	858,293	0.9%	858,293	0.0%
State Sales Tax	4,155,335	4.3%	4,430,864	-6.2%
Miscellaneous	542,752	0.6%	1,825,121	-70.3%
	$ 97,006,550	100%	$ 82,953,712	

Revenues for governmental activities increased by $14.1 million compared to the prior year, primarily due to higher grant activity. However, program revenues declined significantly in 2024, largely as a result of a change in the reporting entity at the Clerk level. The Documentary Stamp and Intangible Tax Fund is now reported as a custodial fund rather than within governmental activities (see Note 16 for additional details). Expenses for governmental activities rose by $2.4 million, also driven by grant-related activity. Much of the current year's grant revenue pertains to expenditures incurred in prior years, particularly those related to Hurricane Ian. Because reimbursement requests were not submitted until 2024, the associated revenue was not recognized until the current fiscal year.

Business-Type Activities

Business-type activities decreased the County's net position by $0.4 million in 2024 compared to an increase of $5.4 million in 2023. Net position decreased significantly this year due to an increase 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 2024, compared to 2023:

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

	2024			2023		
	Revenues	Expenses	Net	Revenues	Expenses	Net
Functions/Programs:						
Landfill	$ 4,176,386	$ 9,920,562	$ (5,744,176)	$ 3,533,084	$ 6,309,456	$ (2,776,372)
Water and Sewer	10,631,201	6,040,717	4,590,484	11,088,805	5,307,481	5,781,324
	14,807,587	15,961,279	(1,153,692)	14,621,889	11,616,937	3,004,952
General Revenues (Expenses)	804,990	-	804,990	343,655	-	343,655
Transfers	-	1,252	(1,252)	2,001,649	-	2,001,649
Net	$ 15,612,577	$ 15,962,531	$ (349,954)	$ 16,967,193	$ 11,616,937	$ 5,350,256

Business-Type Activities - Revenues by Source

	2024	% of Total	2023	% of Total
Charges for Services	$ 9,276,219	59.4%	$ 8,045,853	53.8%
Operating Grants and Contributions	386,656	2.5%	267,175	1.8%
Capital Grants and Contributions	5,144,712	33.0%	6,308,861	42.2%
Miscellaneous	804,990	5.2%	343,655	2.3%
	$ 15,612,577	100.0%	$ 14,965,544	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 2024, the County's governmental funds reported combined ending fund balances of $33.8 million, an increase of $4.0 million for the year. At the end of 2024, the County's governmental funds reported combined *restricted fund balances* of $12.5 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 $6.6 million. *Unassigned fund balances* totaled $8.6 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 ($323 thousand); and 2) for advances to other funds ($5.7 million).

The General Fund is the chief operating fund of the County. At the end of 2024, unassigned fund balance of the General Fund was $14.3 million, while total fund balance reached $24 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 20.6% of the total General Fund expenditures and other uses, while total fund balance represents 34.6% of the same amount. During 2024, the fund balance of the General Fund decreased by $2.2 million primarily due to decreases in intergovernmental revenues.

The County Transportation Fund reported an increase in fund balance of $1.2 million during 2024, resulting in an ending fund balance of $3.2 million.

The Fire and EMS Fund reported an increase in fund balance of $688 thousand during 2024, compared to an increase of $9 thousand in 2023. The fund balance is in a positive position of $2.5 million at September 30, 2024. Revenues and expenditures were consistent from 2023 to 2024. The increase in change in net position from 2023 is primarily due to an increase in transfers in.

The Hurricane Fund reported an increase in fund balance of $3.3 million during 2024, resulting in an ending fund balance deficit of ($5.1) 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 $5.3 million, as compared to a decrease net position of $2.6 million in 2023. This increase compared to prior year is attributable to an increase in annual landfill closure and post-closure care costs in 2024.

The Water and Sewer Fund reported an increase in net position of $5.0 million, as compared to an increase net position of $8.0 million in 2023. Net position increased significantly more in the current year due to large amounts of capital fees related to on-going development within the County.

Unrestricted net position for proprietary funds are as follows:

	Unrestricted Net Position (Deficit)	
Fund	**2024**	**2023**
Landfill	$ (7,323,763)	$ (2,209,815)
Water and Sewer	(640,044)	5,372,859
Total	$ (7,963,807)	$ 3,163,044

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 $3.6 million, mostly related to intergovernmental revenues and taxes. As shown below, final budgeted expenditures and transfers out increased by $3.4 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	$ 11,321,030	$ 11,802,734	$ 481,704
Public Safety	2,326,319	3,337,186	1,010,867
Physical Environment	605,851	629,851	24,000
Economic Environment	245,332	32,632	(212,700)
Human Services	2,052,162	2,092,570	40,408
Culture/Recreation	2,658,813	2,713,453	54,640
Debt Service	25,764	25,764	-
Transfers Out	27,503,926	29,484,269	1,980,343
	$ 46,739,197	$ 50,118,459	$ 3,379,262

The General Fund final actual revenues were $1.7 million less than the final budget. As shown below, the General Fund actual expenditures and transfers out were $3.7 million less than the final amended budget. The most significant factor was budgeted general government and public safety expenditures of $1.3M and $1.1 million, respectively, that were not expended.

General Fund budgeted and actual expenditures and transfers out for 2024 were as follows:

	Actual Expenditures	Final Budget	Difference
General Government	$ 10,547,630	$ 11,802,734	$ 1,255,104
Public Safety	2,211,229	3,337,186	1,125,957
Physical Environment	503,740	629,851	126,111
Economic Environment	25,118	32,632	7,514
Human Services	1,814,263	2,092,570	278,307
Culture/Recreation	2,237,079	2,713,453	476,374
Debt Service	25,764	25,764	-
Transfers Out	29,033,331	29,484,269	450,938
	$ 46,398,154	$ 50,118,459	$ 3,720,305

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, 2024, amounted to $103.4 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 6.0%. Major capital asset events during 2024 included the following:

- Depreciation expense for governmental activities was $5.3 million. Capital asset additions were $11.8 million, including $7.4 million for various transportation projects, $1 million in various additions at the Sheriff's Office, and $3 million for various furniture and equipment additions among other additions.
- Depreciation expense for business-type activities was $2.2 million. Capital asset additions were $1.6 million, including $182,522 for a wheel loader and $1 million in wastewater treatment rehabilitation and expansions projects among other additions.

Following is a summary of the County's capital assets at the end of 2024 and 2023:

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land and Easements	$ 3,886,219	$ 3,886,219	$ 3,233,640	$ 2,464,957	$ 7,119,859	$ 6,351,176
Construction in Progress	5,323,452	5,064,537	965,182	4,784,386	6,288,634	9,848,923
Buildings and Improvements	32,252,711	32,088,826	892,303	892,303	33,145,014	32,981,129
Intangibles	551,756	551,756	330,101	117,338	881,857	669,094
Machinery and Equipment - Board	18,415,494	16,452,966	3,192,371	3,179,102	21,607,865	19,632,068
Machinery and Equipment - Sheriff	8,964,250	8,447,216	-	-	8,964,250	8,447,216
Right-to-Use Leased Equipment	196,248	196,248	13,344,755	-	13,541,003	196,248
Subscription Assets - Sheriff	68,520	68,520	182,525	-	251,045	68,520
Infrastructure	63,996,284	56,609,483	-	13,349,275	63,996,284	69,958,758
Water Distribution System	-	-	43,764,683	39,748,944	43,764,683	39,748,944
	133,654,934	123,365,771	65,905,560	64,536,305	199,560,494	187,902,076
Less: Accumulated Depreciation/ Amortization	(61,290,156)	(57,427,046)	(34,885,993)	(32,922,839)	(96,176,149)	(90,349,885)
Capital Assets, Net	$ 72,364,778	$ 65,938,725	$ 31,019,567	$ 31,613,466	$103,384,345	$ 97,552,191

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 2024, the County's governmental activities had an increase of $10,855 in outstanding long-term debt, including the reduction of installment purchases totaling $158 thousand, reduction of leases payable of $24 thousand, and reduction in subscription-based information technology arrangements of $34 thousand, which was offset by additions of installment purchases of $226 thousand. Business-type activities had a decrease of $473 thousand in outstanding long-term debt. This activity was the result of debt installment payments of $210 thousand, principal payments on revenue bonds and notes payable of $443 thousand, and reduction of installment purchases of $2 thousand, which was offset by additions of leases payable of $183 thousand.

Following is a summary of the County's long-term debt at the end of 2024 and 2023:

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenue Bonds	$ -	$ -	$ 5,397,691	$ 5,734,917	$ 5,397,691	$ 5,734,917
Revenue Notes	-	-	1,263,343	1,368,647	1,263,343	1,368,647
Installment Purchases	581,788	513,306	757,290	967,695	1,339,078	1,481,001
Subscription-Based Information Technology Arrangements	-	33,720	-	-	-	33,720
Leases Payable	24,817	48,724	180,474	-	205,291	48,724
	$ 606,605	$ 595,750	$ 7,598,798	$ 8,071,259	$ 8,205,403	$ 8,667,009

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 was unchanged from 2024 in 2025 at 7.9048 mills. The Law Enforcement M.S.T.U. remained the same in 2025 as in 2024, at 2.4399 mills. Budgets remained conservative with little activity in upcoming capital improvements. The 2025 general fund budget utilizes a surplus of $3,911,361 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, 2024

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Cash Equivalents	$ 34,403,251	$ 15,383,317	$ 49,786,568
Restricted Cash and Cash Equivalents	711,863	24,025,989	24,737,852
Accounts Receivable, Net	1,582,472	585,964	2,168,436
Special Assessments Receivable	1,472	147	1,619
Notes Receivable	1,375,000	-	1,375,000
Lease Receivable	339,989	-	339,989
Internal Balances	(6,226)	6,226	-
Due from Other Governments	12,204,902	86,079	12,290,981
Due from Individuals	69,517	-	69,517
Inventories	97,737	324,367	422,104
Prepaids	224,783	14,059	238,842
Deposits	80,000	-	80,000
Capital Assets - Non-Depreciated/Amortized	9,209,671	4,198,822	13,408,493
Capital Assets - Depreciated/Amortized, Net	63,155,107	26,820,745	89,975,852
Total Assets	123,449,538	71,445,715	194,895,253
Deferred Outflows of Resources			
Contractual Rights	-	40,000	40,000
Deferred Outflows Related to Pensions	10,517,646	295,172	10,812,818
Deferred Outflows Related to OPEB	1,497,738	117,064	1,614,802
Total Deferred Outflows of Resources	12,015,384	452,236	12,467,620
Total Assets and Deferred Outflows	135,464,922	71,897,951	207,362,873
Liabilities			
Vouchers Payable	4,108,536	920,492	5,029,028
Construction Retainage Payable	56,091	-	56,091
Accrued Liabilities	792,417	33,258	825,675
Accrued Interest	-	39,231	39,231
Due to Other Governments	339,820	-	339,820
Deposits	23,368	222,882	246,250
Unearned Revenue	7,705,230	5,959,094	13,664,324
Long-Term Liabilities:			
Due Within One Year	951,677	705,098	1,656,775
Due in More Than One Year	44,173,924	27,105,789	71,279,713
Total Liabilities	58,151,063	34,985,844	93,136,907
Deferred Inflows of Resources			
Deferred Inflows Related to Pensions	3,829,199	104,824	3,934,023
Deferred Inflows Related to OPEB	3,788,718	233,958	4,022,676
Lease Related	319,337	-	319,337
Total Deferred Inflows of Resources	7,937,254	338,782	8,276,036
Total Liabilities and Deferred Inflows	66,088,317	35,324,626	101,412,943
Net Position			
Net Investment in Capital Assets	71,702,082	23,420,769	95,122,851
Restricted for:			
Capital Expansion Program	-	21,116,363	21,116,363
Transportation	3,068,847	-	3,068,847
Public Safety	3,296,125	-	3,296,125
Economic Development	4,076,975	-	4,076,975
Other Purposes	2,062,615	-	2,062,615
Unrestricted (Deficit)	(14,830,039)	(7,963,807)	(22,793,846)
Total Net Position	$ 69,376,605	$ 36,573,325	$ 105,949,930

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (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	$ 12,711,714	$ 5,328,736	$ 25,513,551	$ -	$ 18,130,573	$ -	$ 18,130,573
Public Safety	28,428,755	7,621,867	1,656,888	-	(19,150,000)	-	(19,150,000)
Physical Environment	24,263,877	2,275,964	20,000	-	(21,967,913)	-	(21,967,913)
Transportation	2,792,743	177,953	-	6,344,988	3,730,198	-	3,730,198
Economic Environment	3,898,078	2,160	1,269,889	-	(2,626,029)	-	(2,626,029)
Human Services	4,594,554	23,756	235,532	-	(4,335,266)	-	(4,335,266)
Culture and Recreation	3,475,152	295,008	49,208	174,980	(2,955,956)	-	(2,955,956)
Court-Related	2,748,429	1,487,284	340,465	500,000	(420,680)	-	(420,680)
Interest on Long-Term Debt	218,259	-	-	-	(218,259)	-	(218,259)
Total Governmental Activities	83,131,561	17,212,728	29,085,533	7,019,968	(29,813,332)	-	(29,813,332)
Business-Type Activities							
Landfill	9,920,562	4,082,636	93,750	-	-	(5,744,176)	(5,744,176)
Water and Sewer	6,054,592	5,193,583	292,906	5,144,712	-	4,576,609	4,576,609
Total Business-Type Activities	15,975,154	9,276,219	386,656	5,144,712	-	(1,167,567)	(1,167,567)
Total	$ 99,106,715	$ 26,488,947	$ 29,472,189	$ 12,164,680	(29,813,332)	(1,167,567)	(30,980,899)
			General Revenues				
			Taxes:				
			Property Tax		21,244,595	-	21,244,595
			Small County Surcharge		4,121,549	-	4,121,549
			Law Enforcement		5,134,285	-	5,134,285
			Communications		165,849	-	165,849
			Tourist Development		170,923	-	170,923
			Surtax		2,585,778	-	2,585,778
			Gas and Fuel Taxes		1,459,247	-	1,459,247
			Franchise Fees		1,745,097	-	1,745,097
			Inter-Governmental Revenue:				
			Pari-Mutuel Tax		314,333	-	314,333
			State Shared Revenue		1,190,285	-	1,190,285
			Local Shared Revenue		858,293	-	858,293
			State Sales Tax		4,155,335	-	4,155,335
			Miscellaneous		542,752	818,865	1,361,617
			Transfers In (Out), Net		1,252	(1,252)	-
			Total General Revenues and Transfers		43,689,573	817,613	44,507,186
			Change in Net Position		13,876,241	(349,954)	13,526,287
			Net Position, Beginning of Year		55,500,364	36,923,279	92,423,643
			Net Position, End of Year		$ 69,376,605	$ 36,573,325	$ 105,949,930

See accompanying notes.

DESOTO COUNTY, FLORIDA
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	General	County Transportation	Fire and EMS
Assets			
Cash and Cash Equivalents	$ 18,510,162	$ 3,514,916	$ 2,260,879
Restricted Cash and Cash Equivalents	-	-	-
Accounts Receivable, Net	687,085	-	892,677
Special Assessments Receivable	-	-	1,472
Notes Receivable, Net	-	-	-
Lease Receivable	339,989	-	-
Due from Other Funds	608,979	-	28,052
Due from Other Governments	1,828,700	1,127,555	1,294
Due from Individuals	53,583	-	-
Inventories	11,876	85,861	-
Prepaids	99,284	1,966	33,229
Deposits	80,000	-	-
Advances to Other Funds	5,699,319	-	-
Total Assets	27,918,977	4,730,298	3,217,603
Liabilities			
Vouchers Payable	1,872,831	971,451	262,759
Construction Retainage Payable	-	48,209	-
Accrued Liabilities	562,950	42,008	147,050
Due to Other Funds	55,205	122,356	-
Due to Other Governments	339,820	-	-
Deposits	17,455	-	-
Unearned Revenues	200,833	-	-
Advances from Other Funds	-	-	-
Total Liabilities	3,049,094	1,184,024	409,809
Deferred Inflows			
Unavailable Revenues	540,806	389,600	346,165
Lease Related	319,337	-	-
Total Deferred Inflows of Resources	860,143	389,600	346,165
Fund Balances (Deficits)			
Non-Spendable:			
Prepaids and Inventories	111,160	87,827	33,229
Advances to Other Funds	5,699,319	-	-
Restricted for:			
Transportation	-	3,068,847	-
Economic Development	-	-	-
Streetlighting	-	-	-
Public Safety	-	-	2,428,400
Court-Related Services	-	-	-
Solid Waste Control Services	-	-	-
Debt Service	-	-	-
Building Code Enforcement	-	-	-
Assigned for:			
Subsequent Year Budget	3,911,361	-	-
Construction Projects	-	-	-
Unassigned (Deficit)	14,287,900	-	-
Total Fund Balances (Deficits)	24,009,740	3,156,674	2,461,629
Total Liabilities, Deferred Inflows, and Fund Balances (Deficits)	$ 27,918,977	$ 4,730,298	$ 3,217,603

See accompanying notes.

Hurricane Fund	Non-Major Governmental Funds	Total Governmental Funds
$ 543,927	$ 9,573,367	$ 34,403,251
-	711,863	711,863
-	2,710	1,582,472
-	-	1,472
-	1,375,000	1,375,000
-	-	339,989
-	20,927	657,958
7,680,803	1,566,550	12,204,902
-	15,934	69,517
-	-	97,737
-	90,304	224,783
-	-	80,000
-	-	5,699,319
8,224,730	13,356,655	57,448,263
239,457	762,038	4,108,536
-	7,882	56,091
6,689	17,383	776,080
-	486,623	664,184
-	-	339,820
-	5,913	23,368
5,519,620	1,984,777	7,705,230
5,668,671	30,648	5,699,319
11,434,437	3,295,264	19,372,628
1,923,851	809,131	4,009,553
-	-	319,337
1,923,851	809,131	4,328,890
-	90,304	322,520
-	-	5,699,319
-	-	3,068,847
-	4,076,975	4,076,975
-	12,632	12,632
-	867,725	3,296,125
-	802,449	802,449
-	1,072	1,072
-	4	4
-	1,246,458	1,246,458
-	-	3,911,361
-	2,673,574	2,673,574
(5,133,558)	(518,933)	8,635,409
(5,133,558)	9,252,260	33,746,745
$ 8,224,730	$ 13,356,655	$ 57,448,263

See accompanying notes.

DESOTO COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2024

Total Fund Balances of Governmental Funds		$ 33,746,745
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.		4,009,553
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is $133,654,934, and the accumulated depreciation is $61,290,156.		72,364,778
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	$ 10,517,646	
Deferred Inflows	(3,829,199)	
Net Pension Liability	(34,971,751)	(28,283,304)
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	(581,788)	
Leases Payable	(24,817)	
Interest Payable	(16,337)	
Compensated Absences	(1,547,999)	(2,170,941)
The other postemployment benefits liability is not recorded in the fund financial statements because it does not utilize current resources:		
Other Postemployment Benefits Liability	(7,999,246)	
Deferred Outflows	1,497,738	
Deferred Inflows	(3,788,718)	(10,290,226)
Total Net Position of Governmental Activities		$ 69,376,605

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General	County Transportation	Fire and EMS
Revenues			
Taxes	$ 30,666,278	$ 1,459,247	$ -
Special Assessments	-	-	3,018,718
Permits and Fees	1,897,736	43,054	17,597
Intergovernmental Revenues	9,411,624	5,815,163	269,770
Charges for Services	4,349,886	47,492	1,567,375
Fines and Forfeitures	231,751	-	-
Miscellaneous Revenues	1,179,045	87,405	54,519
Total Revenues	47,736,320	7,452,361	4,927,979
Expenditures			
Current:			
General Government	13,863,805	-	90,373
Public Safety	19,265,492	-	7,556,183
Physical Environment	503,740	-	-
Transportation	-	9,026,130	-
Economic Environment	25,118	-	-
Human Services	1,814,263	-	-
Culture and Recreation	2,237,079	-	-
Court-Related	1,471,098	-	-
Debt Service:			
Principal Retirement	57,627	157,668	-
Interest and Fiscal Charges	1,857	20,052	-
(Total Expenditures)	(39,240,079)	(9,203,850)	(7,646,556)
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,496,241	(1,751,489)	(2,718,577)
Other Financing Sources (Uses)			
Transfers In	617,672	2,745,863	3,406,039
Transfers (Out)	(11,153,573)	(68,826)	-
Distributions of Excess Commissions	(253,227)	-	-
Financed Purchase	-	226,150	-
Insurance Proceeds	62,817	35,914	-
Total Other Financing Sources (Uses)	(10,726,311)	2,939,101	3,406,039
Net Change in Fund Balances	(2,230,070)	1,187,612	687,462
Fund Balances, Beginning of Year, As Restated	26,239,810	1,969,062	1,774,167
Fund Balances (Deficits), End of Year	$ 24,009,740	$ 3,156,674	$ 2,461,629

See accompanying notes.

Hurricane Fund	Non-Major Governmental Funds	Total Governmental Funds
$ -	$ 2,756,701	$ 34,882,226
-	53,596	3,072,314
-	711,491	2,669,878
23,002,185	2,289,849	40,788,591
-	3,896,880	9,861,633
-	120,294	352,045
112,085	263,131	1,696,185
23,114,270	10,091,942	93,322,872
-	488,486	14,442,664
812,100	1,579,689	29,213,464
21,770,331	2,379,768	24,653,839
19,145	581	9,045,856
-	1,622,866	1,647,984
-	2,798,446	4,612,709
-	711,299	2,948,378
-	1,298,383	2,769,481
-	-	215,295
-	-	21,909
(22,601,576)	(10,879,518)	(89,571,579)
512,694	(787,576)	3,751,293
2,637,235	2,373,369	11,780,178
(18,284)	(538,243)	(11,778,926)
-	-	(253,227)
-	-	226,150
207,759	209	306,699
2,826,710	1,835,335	280,874
3,339,404	1,047,759	4,032,167
(8,472,962)	8,204,501	29,714,578
$ (5,133,558)	$ 9,252,260	$ 33,746,745

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, 2024

Net Change in Fund Balances - Total Governmental Funds		$ 4,032,167
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	$ 11,822,081	
Capital Asset Disposals	(82,776)	
Transfers of Capital Assets	(1,921)	
Depreciation Expense	(5,311,331)	6,426,053
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.		
New Debt	(226,150)	
Principal Paid	215,295	(10,855)
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:		
Accrued Interest	(3,915)	
Other Postemployment Benefits	395,176	
Pension Adjustments	(163,927)	
Compensated Absences	(202,535)	24,799
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.		3,404,077
Change in Net Position of Governmental Activities		$ 13,876,241

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2024

	Business-Type Activities - Enterprise Funds		
	Landfill	Water/Sewer Utility	Total
Assets			
Current Assets:			
Cash and Cash Equivalents	$ 9,049,980	$ 6,333,337	$ 15,383,317
Accounts Receivable, Net	111,091	474,873	585,964
Assessments Receivable	147	-	147
Due from Other Funds	6,226	-	6,226
Due from Other Governments	47,536	38,543	86,079
Inventories	-	324,367	324,367
Prepaids	7,415	6,644	14,059
Restricted Assets:			
Cash and Cash Equivalents	20,450	241,664	262,114
Total Current Assets	9,242,845	7,419,428	16,662,273
Non-Current Assets:			
Restricted Assets:			
Cash and Cash Equivalents	2,588,954	21,174,921	23,763,875
Capital Assets - Non-Depreciated	795,800	3,403,022	4,198,822
Capital Assets - Depreciated, Net	3,506,875	23,313,870	26,820,745
Total Non-Current Assets	6,891,629	47,891,813	54,783,442
Total Assets	16,134,474	55,311,241	71,445,715
Deferred Outflows of Resources			
Contractual Rights	-	40,000	40,000
Deferred Outflows Related to Pensions	117,946	177,226	295,172
Deferred Outflows Related to OPEB	62,453	54,611	117,064
Total Deferred Outflows of Resources	180,399	271,837	452,236
Liabilities			
Current Liabilities:			
Vouchers and Contracts Payable	18,181	902,311	920,492
Accrued Liabilities	15,554	17,704	33,258
Accrued Interest	-	39,231	39,231
Deposits	20,450	202,432	222,882
Unearned Revenue	-	5,959,094	5,959,094
Accrued Compensated Absences	2,724	4,252	6,976
Notes Payable	195,022	107,730	302,752
Bonds Payable	-	343,187	343,187
Leases Payable	25,633	-	25,633
Other Postemployment Benefits	12,944	12,944	25,888
Net Pension Liability	265	397	662
Total Current Liabilities	290,773	7,589,282	7,880,055
Non-Current Liabilities:			
Accrued Compensated Absences	24,511	38,264	62,775
Notes Payable	562,268	1,155,613	1,717,881
Bonds Payable	-	5,054,504	5,054,504
Leases Payable	154,841	-	154,841
Net Pension Liability	402,801	605,252	1,008,053
Other Postemployment Benefits	358,458	414,890	773,348
Accrued Landfill Closure/Post-Closure Costs	18,334,387	-	18,334,387
Total Non-Current Liabilities	19,837,266	7,268,523	27,105,789
Total Liabilities	20,128,039	14,857,805	34,985,844
Deferred Inflows of Resources			
Deferred Inflows Related to Pensions	41,885	62,939	104,824
Deferred Inflows Related to OPEB	103,801	130,157	233,958
Total Deferred Inflows of Resources	145,686	193,096	338,782
Net Position			
Net Investment in Capital Assets	3,364,911	20,055,858	23,420,769
Restricted for:			
Capital Expansion Program	-	21,116,363	21,116,363
Unrestricted (Deficit)	(7,323,763)	(640,044)	(7,963,807)
Total Net Position	$ (3,958,852)	$ 40,532,177	$ 36,573,325

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities - Enterprise Funds		
	Landfill	Water/Sewer Utility	Total
Operating Revenues			
Charges for Services	$ 3,354,874	$ 5,113,367	$ 8,468,241
Special Assessments	669,158	-	669,158
Miscellaneous Operating Revenues	58,604	80,216	138,820
Total Operating Revenues	4,082,636	5,193,583	9,276,219
Operating Expenses			
Purchased Water	-	1,316,644	1,316,644
Personnel Services	585,449	855,532	1,440,981
Contracted Services	1,201,054	190,457	1,391,511
Supplies and Materials	54,719	195,399	250,118
Repairs and Maintenance	169,491	1,300,842	1,470,333
Other Services and Charges	100,934	157,900	258,834
Utilities	13,150	196,988	210,138
Depreciation	476,773	1,672,134	2,148,907
Amortization	-	40,000	40,000
Provision for Closure and Long-Term Care	7,293,695	-	7,293,695
(Total Operating Expenses)	(9,895,265)	(5,925,896)	(15,821,161)
Operating (Loss)	(5,812,629)	(732,313)	(6,544,942)
Non-Operating Revenues (Expenses)			
Operating Grants	93,750	292,906	386,656
Interest Income	198,386	384,694	583,080
Interest Expense	(25,297)	(128,696)	(153,993)
Gain (Loss) on Disposal of Capital Assets	(1,160)	13,875	12,715
Other Non-Operating Revenues	223,070	-	223,070
Total Non-Operating Revenues (Expenses)	488,749	562,779	1,051,528
(Loss) Before Transfers and Contributions	(5,323,880)	(169,534)	(5,493,414)
Operating Transfers			
Operating Transfers In	6,227	-	6,227
Operating Transfers (Out)	(1,620)	(5,859)	(7,479)
Total Operating Transfers	4,607	(5,859)	(1,252)
Capital Contributions			
Capital Grants	-	40,906	40,906
Capital Contributions	-	1,921	1,921
Capital Fees	-	5,101,885	5,101,885
Total Capital Contributions	-	5,144,712	5,144,712
Changes in Net Position	(5,319,273)	4,969,319	(349,954)
Net Position, Beginning of Year	1,360,421	35,562,858	36,923,279
Total Net Position (Deficit), End of Year	$ (3,958,852)	$ 40,532,177	$ 36,573,325

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities - Enterprise Funds		
	Landfill	Water/Sewer Utility	Total
Cash Flows from Operating Activities			
Receipts from Customers and Users	$ 4,080,454	$ 16,305,702	$ 20,386,156
Payments to Suppliers	(1,555,198)	(3,029,293)	(4,584,491)
Payments to Employees	(524,083)	(804,234)	(1,328,317)
Net Cash Provided by Operating Activities	2,001,173	12,472,175	14,473,348
Cash Flows from Non-Capital Financing Activities			
Transfers from Other Funds	6,227	-	6,227
Transfers to Other Funds	(1,620)	(5,859)	(7,479)
Interfund Loans (Repayments)	1,923	-	1,923
Operating Grants	93,750	292,906	386,656
Non-Operating Revenue	175,534	-	175,534
Net Cash Provided by Non-Capital Financing Activities	275,814	287,047	562,861
Cash Flows from Capital and Related Financing Activities			
Acquisition/Construction of Capital Assets	(60,152)	(1,311,570)	(1,371,722)
Principal Paid	(212,456)	(442,530)	(654,986)
Interest Paid	(31,088)	(130,200)	(161,288)
Capital Grants	-	40,906	40,906
Proceeds from Sale of Capital Assets	-	13,875	13,875
Net Cash (Used in) Capital and Related Financing Activities	(303,696)	(1,829,519)	(2,133,215)
Cash Flows from Investing Activities			
Interest Received	198,386	384,694	583,080
Net Cash Provided by Investing Activities	198,386	384,694	583,080
Net Increase in Cash and Cash Equivalents	2,171,677	11,314,397	13,486,074
Cash and Cash Equivalents, Beginning of Year	9,487,707	16,435,525	25,923,232
Cash and Cash Equivalents, End of Year	$ 11,659,384	$ 27,749,922	$ 39,409,306

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Business-Type Activities - Enterprise Funds		
	Landfill	Water/Sewer Utility	Total
Cash and Cash Equivalents Classified as:			
Current Assets	$ 9,049,980	$ 6,333,337	$ 15,383,317
Current Assets - Restricted	20,450	241,664	262,114
Non-Current Assets - Restricted	2,588,954	21,174,921	23,763,875
Total Cash and Cash Equivalents	$ 11,659,384	$ 27,749,922	$ 39,409,306
Reconciliation of Operating (Loss) to Net Cash (Used In) Operating Activities:			
Operating Income (Loss)	$ (5,812,629)	$ (732,313)	$ (6,544,942)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	476,773	1,672,134	2,148,907
Amortization	-	40,000	40,000
Pension Adjustments	45,547	31,084	76,631
OPEB Adjustments	4,565	4,565	9,130
Provision for Closure and Post-Closure	7,293,695	-	7,293,695
Capital Fees	-	5,101,885	5,101,885
Change in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	(5,182)	46,069	40,887
Decrease (Increase) in Due from Other Governments	-	383	383
Decrease (Increase) in Inventories	-	(228,109)	(228,109)
Decrease (Increase) in Prepaids	(6,077)	(6,644)	(12,721)
Increase (Decrease) in Accounts Payable	(9,773)	563,308	553,535
Increase (Decrease) in Accrued Liabilities	297	2,426	2,723
Increase (Decrease) in Deposits	3,000	5,070	8,070
Increase (Decrease) in Unearned Revenue	-	5,959,094	5,959,094
Increase (Decrease) in Compensated Absences	10,957	13,223	24,180
Total Adjustments	7,813,802	13,204,488	21,018,290
Net Cash Provided by Operating Activities	$ 2,001,173	$ 12,472,175	$ 14,473,348

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2024

	Custodial Funds
Assets	
Cash and Cash Equivalents	$ 1,942,003
Accounts Receivable	31,607
Due from Other Governments	3,723
Total Assets	1,977,333
Liabilities	
Due to Other Governments	650,112
Due to Individuals and Businesses	55,242
Due to Others	9,000
Deposits	47,751
Total Liabilities	762,105
Net Position	
Restricted for:	
Individuals, Businesses, and Other Governments	1,215,228
Total Net Position	$ 1,215,228

See accompanying notes.

DESOTO COUNTY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds
Additions	
Fees/Fines Collected for Other Governments	$ 4,913,691
Deposits and Other Trust Activities	2,209,173
Property Taxes and Fees Collected for Local Governments	18,493,057
Tax Certificate Redemptions and Fees Collected for Business and Individuals	7,750,098
Cash Bonds Collected	135,901
Fines, Forfeitures, and Fees Collected	36,323
Evidence Monies Collected	77,889
Collections from Inmates	560,636
Interest Income	11
Total Additions	34,176,779
Deductions	
Fees/Fines Disbursed to Other Governments	4,853,627
Deposits and Other Trust Activities Disbursed	2,504,203
Property Taxes and Fees Disbursed to Local Governments	18,493,057
Tax Certificate Redemptions and Fees Disbursed to Business and Individuals	7,750,098
Cash Bonds Disbursed	135,901
Fines, Forfeitures, and Fees Disbursed	39,471
Evidence Monies Disbursed	77,913
Inmate Funds Disbursed	559,509
(Total Deductions)	(34,413,779)
Change in Fiduciary Net Position	(237,000)
Beginning Net Position	1,452,228
Ending Net Position	$ 1,215,228

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 fire-fighting 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 (BOCC) 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 7.90480 mills for the fiscal year ended September 30, 2024. The tax millage rate for the law enforcement municipal service taxing unit was 2.4399 mills for the fiscal year ended September 30, 2024.

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, 2024, were as follows:

Assessment Roll Certified	July 2023
Beginning of Fiscal Year for Which Taxes Were Being Levied	October 2023
Property Taxes Levied	October 2023
Tax Bills Issued	November 1, 2023
Property Taxes Due by: For Maximum Discount	November 30, 2023
Delinquent After	March 31, 2024
Tax Certificates (Liens) Sold on Unpaid Property Taxes	May 15, 2024

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. Investments

Investments, if any, are carried at fair market value unless the investment qualifies as an external investment pool under the guidance of GASB Statement No. 79, which allows under certain criteria, these investments to be recorded at amortized cost. Florida PRIME is considered a stable value investment pool. The Office of the Auditor General of the State of Florida performs the operational audit of the activities and investments of the SBA.

J. Inventories and Prepaids

Inventories are valued at cost, which approximates market value, using the first-in/first-out (FIFO) method. Prepaids represent payments made to vendors for services that will benefit beyond September 30, 2024. These payments are generally recorded as expenditures or expenses when consumed rather than when purchased.

K. 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.

L. 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.

M. 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.

N. 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.

Intangibles 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

O. 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.

P. Compensated Absences

It is the County's general policy to grant all permanent full-time and part-time employees annual leave based upon the number of years of employment. Employees are encouraged to use their annual leave in the year that it is earned. The County records compensated absences in governmental funds as expenditures for the amount accrued during the year that would normally be liquidated with expendable, available financial resources. The County accrues compensated absences in the period they are earned in the government-wide and enterprise fund financial statements.

Q. 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.

R. 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.

S. 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.

T. 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.

U. 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.

V. 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.

W. 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.

X. 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.

Y. 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. The minimum fund balance may not exceed 20 percent of the total revenues and balances of the budget." The policy requirements have been met as of September 30, 2024.

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.

Z. New Accounting Pronouncement

During the fiscal year, the County adopted GASB Statement No. 100, *Accounting Changes and Error Corrections.* The statement enhances accounting and financial reporting requirements for accounting changes and error corrections. The statement defines accounting changes as: (a) changes in accounting principles, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity,

each with its own financial reporting requirements. Disclosure requirements include description of accounting changes and error corrections and their quantitative effects on account balances. See Note 16 for further information regarding changes which were required to be disclosed under this standard.

Note 2 - Deposits/Investments

A. Deposits

At September 30, 2024, the carrying amount of the County's deposits, including agency funds, was $76,446,813 (and $19,610 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, 2024:

	Governmental Funds	Proprietary Funds
Major Funds:		
Landfill - Closure/Post-Closure	$ -	$ 2,588,954
Landfill - Deposits	-	20,450
Water/Sewer Utility - Wastewater Impact Fees	-	21,174,922
Water/Sewer Utility - Deposits	-	202,432
Water/Sewer Utility - Accrued Interest	-	39,231
Special Revenue Fund - Court Fees Fund	711,863	-
Total	$ 711,863	$ 24,025,989

Note 3 - Interfund Receivables, Payables, and Transfers

The composition of short-term interfund balances as of September 30, 2024, is as follows:

	Due to Other Funds	Due from Other Funds	Purpose
Governmental Funds			
General Fund (GF)	$ 55,205	$ 608,979	Receivables are primarily for grant expenditures. Payables were for excess fees and reimbursements.
County Transportation	122,356	-	Payables are for grant-related road projects.
Fire and EMS	-	28,052	Receivables are for excess tax collector fees.
Non-Major Special Revenue Funds	43,726	20,927	Payables are for on-going grant projects. Receivables are reimbursements for expenditures.
Non-Major Capital Project Funds	442,897	-	Payables are for on-going capital improvement projects.
Enterprise Funds			
Landfill	-	6,226	Receivables are for excess tax collector fees.
	$ 664,184	$ 664,184	

The composition of interfund advances as of September 30, 2024, is as follows:

	Advances to Other Funds	Advances from Other Funds	Purpose
General Fund (GF)	$ 5,699,319	$ -	Loans to non-major special revenue funds for cash shortages.
Hurricane Fund	-	5,668,671	Loan to Hurricane for cash shortage.
Non-Major Funds	-	30,648	Loans from the General Fund for cash shortages.
	$ 5,699,319	$ 5,699,319	

Interfund transfers consist of the following:

	Transfers In	Transfers Out	Purpose
Governmental Funds			
General Fund	$ 617,672	$ 11,153,573	Transfers in were mainly from various grants and related programs. Transfers out were mainly to fund projects and operations across funds.
County Transportation	2,745,863	68,826	Transfers in are for funding transportation projects. Transfers out were primarily for debt service.
Fire and EMS	3,406,039	-	Transfers in were mainly to fund emergency services.
Hurricane	2,637,235	18,284	Transfers in were primarily related to grant activities.
Non-Major Special Revenue	617,703	538,213	Transfers out were primarily for reimbursements. Transfers in were primarily for program costs.
Non-Major Capital Projects	1,755,666	30	Transfers in were to fund on-going capital projects.
Enterprise Funds			
Landfill	6,227	1,620	Transfers in are from Constitutional Officers and transfers out are for program costs.
Water/Sewer Utility	-	5,859	Transfers out are for program costs.
	$ 11,786,405	$ 11,786,405	

Note 4 - Other Receivables

Following is a summary of other receivables balances at September 30, 2024:

	Accounts	Special Assessments	Notes	Lease	Total
Governmental Funds					
General Fund	$ 687,085	$ -	$ -	$ 339,989	$ 1,027,074
Fire and EMS	1,460,661	1,472	-	-	1,462,133
Non-Major Special Revenue	2,710	-	9,558,884	-	9,561,594
(Less Allowance)	(567,984)	-	(8,183,884)	-	(8,751,868)
Total Governmental Funds	1,582,472	1,472	1,375,000	339,989	3,298,933
Enterprise Funds					
Landfill	111,282	147	-	-	111,429
Water/Sewer Utility	487,098	-	-	-	487,098
(Less Allowance)	(12,416)	-	-	-	(12,416)
Total Enterprise Funds	585,964	147	-	-	586,111
Fiduciary Funds	31,607	-	-	-	31,607
Totals	$ 2,200,043	$ 1,619	$ 1,375,000	$ 339,989	$ 3,916,651

The entire balance of notes receivable at September 30, 2024, is non-current. All other net receivables above are considered to be current.

Notes Receivable
Loans in the State Housing Initiative Partnership Program (SHIP) 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, 2024, the County's lease receivables were valued at $339,989 and the deferred inflow of resources associated with these leases that will be recognized as revenue over the term of the leases is $319,337. Included in revenue is lease revenue of $19,755 and interest revenue from leases of $8,988.

The lease receivables for Governmental Activities as of September 30, 2024, are as follows:

Land Lease – annual lease payments totaling $13,200 plus interest at a rate of 2.56%, maturing in 2052.	$ 333,771
Office Space Lease – annual lease payments totaling $10,692 plus interest at rates ranging of 0.92%, maturing in 2025.	$ 6,218

Note 5 - Capital Assets

A. Changes in Capital Assets
The following shows the changes in capital assets for governmental activities:

	Beginning Balance 10/01/2023	Additions	Transfers	Disposals	Ending Balance 9/30/2024
Governmental Activities					
Capital Assets, Not Depreciated/Amortized:					
Land and Easements	$ 3,886,219	$ -	$ -	$ -	$ 3,886,219
Construction in Progress	5,064,537	7,459,153	(7,200,238)	-	5,323,452
Total Capital Assets, Not Depreciated/Amortized	8,950,756	7,459,153	(7,200,238)	-	9,209,671
Capital Assets, Depreciated/Amortized:					
Buildings and Improvements	32,088,826	163,885	-	-	32,252,711
Intangibles	551,756	-	-	-	551,756
Machinery and Equipment - Board	16,452,966	3,037,884	(15,367)	(1,059,989)	18,415,494
Machinery and Equipment - Sheriff	8,447,216	974,596	-	(457,562)	8,964,250
Right-to-Use Leased Equipment	196,248	-	-	-	196,248
Subscription Assets - Sheriff	68,520	-	-	-	68,520
Infrastructure	56,609,483	186,563	7,200,238	-	63,996,284
Total Capital Assets, Depreciated/Amortized	114,415,015	4,362,928	7,184,871	(1,517,551)	124,445,263
Less Accumulated Depreciation/Amortization for:					
Buildings and Improvements	(21,246,098)	(1,037,328)	-	-	(22,283,426)
Intangibles	(551,756)	-	-	-	(551,756)
Machinery and Equipment - Board	(10,373,318)	(1,094,006)	13,446	988,436	(10,465,442)
Machinery and Equipment - Sheriff	(5,042,923)	(968,538)	-	446,339	(5,565,122)
Right-to-Use Leased Equipment	(130,832)	(24,531)	-	-	(155,363)
Subscription Assets - Sheriff	(2,855)	(34,260)	-	-	(37,115)
Infrastructure	(20,079,264)	(2,152,668)	-	-	(22,231,932)
Total Accumulated Depreciation/Amortization	(57,427,046)	(5,311,331)	13,446	1,434,775	(61,290,156)
Total Capital Assets, Depreciated/Amortized	56,987,969	(948,403)	7,198,317	(82,776)	63,155,107
Governmental Activities Capital Assets	$ 65,938,725	$ 6,510,750	$ (1,921)	$ (82,776)	$ 72,364,778

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

Depreciation/Amortization Expense by Function	
Governmental Activities	
General Government	$ 442,368
Public Safety (Board)	733,468
Public Safety (Sheriff)	1,002,798
Physical Environment	19,908
Economic Environment	333
Transportation	2,254,712
Human Services	7,494
Culture/Recreation	836,129
Court Services	14,121
Total Depreciation Expense Governmental Activities	$ 5,311,331

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

	Beginning Balance 10/01/2023	Additions	Transfers	Disposals	Ending Balance 9/30/2024
Landfill Fund					
Capital Assets, Not Depreciated:					
Land	$ 768,683	$ -	$ -	$ -	$ 768,683
Construction in Progress	-	27,117	-	-	27,117
Total Capital Assets, Not Depreciated	768,683	27,117	-	-	795,800
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	2,188,318	33,035	(5,589)	(14,177)	2,201,587
Right-to-Use Leased Equipment	-	182,525	-	-	182,525
Total Capital Assets, Depreciated	13,120,897	215,560	(5,589)	(14,177)	13,316,691
Less Accumulated Depreciation for:					
Buildings and Improvements	(206,661)	(9,818)	-	-	(216,479)
Infrastructure	(8,217,063)	(283,252)	-	-	(8,500,315)
Intangibles	(10,656)	(12,118)	-	-	(22,774)
Machinery and Equipment	(917,269)	(169,014)	5,589	13,017	(1,067,677)
Right-to-Use Leased Equipment	-	(2,571)	-	-	(2,571)
Total Accumulated Depreciation	(9,351,649)	(476,773)	5,589	13,017	(9,809,816)
Total Capital Assets, Depreciated	3,769,248	(261,213)	-	(1,160)	3,506,875
Landfill Capital Assets	$ 4,537,931	$ (234,096)	$ -	$ (1,160)	$ 4,302,675

	Beginning Balance 10/01/2023	Additions	Transfers	Disposals	Ending Balance 9/30/2024
Water/Sewer Utility					
Capital Assets, Not Depreciated:					
Land and Easements	$ 2,464,957	$ -	$ -	$ -	$ 2,464,957
Construction in Progress	4,015,703	938,101	(4,015,739)	-	938,065
Total Capital Assets, Not Depreciated	6,480,660	938,101	(4,015,739)	-	3,403,022
Capital Assets, Depreciated:					
Buildings and Improvements	646,783	-	-	-	646,783
Infrastructure	2,710,687	-	-	(4,520)	2,706,167
Intangibles	68,867	373,469	20,956	(181,662)	281,630
Machinery and Equipment	990,784	-	-	-	990,784
Water Distribution System	39,748,944	-	4,015,739	-	43,764,683
Total Capital Assets, Depreciated	44,166,065	373,469	4,036,695	(186,182)	48,390,047
Less Accumulated Depreciation for:					
Buildings and Improvements	(571,183)	(34,066)	-	-	(605,249)
Infrastructure	(1,126,856)	(2,616)	-	4,520	(1,124,952)
Intangibles	(54,358)	(112,184)	(19,035)	181,662	(3,915)
Machinery and Equipment	(605,069)	(117,126)	-	-	(722,195)
Water Distribution System	(21,213,724)	(1,406,142)	-	-	(22,619,866)
Total Accumulated Depreciation	(23,571,190)	(1,672,134)	(19,035)	186,182	(25,076,177)
Total Capital Assets, Depreciated	20,594,875	(1,298,665)	4,017,660	-	23,313,870
Water/Sewer Utility Capital Assets	$ 27,075,535	$ (360,564)	$ 1,921	$ -	$ 26,716,892

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

Depreciation Expense by Activity	
Business-Type Activities	
Landfill	$ 476,773
Water/Sewer Utility	1,672,134
Total Depreciation Expense Business-Type Activities	$ 2,148,907

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	5,323,452	965,182	6,288,634
Capital Assets - Non-Depreciable/Amortized	$ 9,209,671	$ 4,198,822	$ 13,408,493
Buildings and Improvements	$ 32,252,711	$ 892,303	$ 33,145,014
Intangibles	551,756	330,101	881,857
Machinery and Equipment - Board	18,415,494	3,192,371	21,607,865
Machinery and Equipment - Sheriff	8,964,250	-	8,964,250
Infrastructure	63,996,284	13,344,755	77,341,039
Right-to-Use Leased Equipment	196,248	182,525	378,773
Subscription Assets - Sheriff	68,520	-	68,520
Water Distribution System	-	43,764,683	43,764,683
	124,445,263	61,706,738	186,152,001
(Less Accumulated Depreciation/Amortization)	(61,290,156)	(34,885,993)	(96,176,149)
Capital Assets - Depreciated/Amortized	$ 63,155,107	$ 26,820,745	$ 89,975,852

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, 2024	Remaining Commitment
Wastewater Expansion	$ 4,670,175	$ 3,409,397	$ 1,260,778
Welles Sidewalk	588,357	324,000	264,357
Welles Avenue CR 760A	456,024	553	455,471

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, 2024:

	Balance 9/30/23	Additions	Reductions	Balance 9/30/24	Due Within One Year	Long-Term Portion
Governmental Activities						
Installment Purchases*	$ 513,306	$ 226,150	$ (157,668)	$ 581,788	$ 153,348	$ 428,440
Subscription-Based IT Arrangements - Sheriff	33,720	-	(33,720)	-	-	-
Leases Payable	48,724	-	(23,907)	24,817	24,817	-
Long-Term Debt - At Par	595,750	226,150	(215,295)	606,605	178,165	428,440
Other Long-Term Obligations						
Other Postemployment Benefits Liability	7,340,551	1,252,771	(594,076)	7,999,246	589,876	7,409,370
Compensated Absences:						
Board	619,959	594,344	(508,445)	705,858	70,586	635,272
Clerk	49,260	34,758	(43,360)	40,658	4,066	36,592
Property Appraiser	40,338	30,954	(21,590)	49,702	4,970	44,732
Sheriff	628,638	118,257	-	746,895	74,690	672,205
Supervisor	2,500	6,300	(8,300)	500	500	-
Tax Collector	4,769	29,760	(30,143)	4,386	4,386	-
Net Pension Liability	35,111,166	269,865	(409,280)	34,971,751	24,438	34,947,313
Governmental Activities Long-Term Liabilities	$ 44,392,931	$ 2,563,159	$ (1,830,489)	$ 45,125,601	$ 951,677	$ 44,173,924

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

	Balance 9/30/23	Additions	Reductions	Balance 9/30/24	Due Within One Year	Long-Term Portion
Business-Type Activities						
Bonds and Notes Payable:						
Revenue Bonds	$ 5,734,917	$ -	$ (337,226)	$ 5,397,691	$ 343,187	$ 5,054,504
Notes Payable*	1,368,647	-	(105,304)	1,263,343	107,730	1,155,613
Leases Payable	-	182,525	(2,051)	180,474	25,633	154,841
Installment Purchases*	967,695	-	(210,405)	757,290	195,022	562,268
Total Long-Term Debt	8,071,259	182,525	(654,986)	7,598,798	671,572	6,927,226
Other Long-Term Obligations						
Landfill Closure Costs	11,040,692	7,293,695	-	18,334,387	-	18,334,387
Other Postemployment Benefits Liability	741,732	57,504	-	799,236	25,888	773,348
Compensated Absences	45,570	51,355	(27,174)	69,751	6,976	62,775
Net Pension Liability	951,497	57,218	-	1,008,715	662	1,008,053
Business-Type Activities Long-Term Liabilities	$ 20,850,750	$ 7,642,297	$ (682,160)	$ 27,810,887	$ 705,098	$ 27,105,789

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

Compensated absences for governmental activities and 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, 2024, 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	$ 581,788	2.15% - 3.09%
Leases Payable: Equipment Lease (Matures 2025)	Dominion Voting System Equipment	196,248	24,817	3.81%
Total Governmental Activities Notes Payable			$ 606,605	

*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, 2024, 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 2022 (Matures 2038)	Refund the Outstanding U.S. Department of Agriculture Loan	$ 7,080,000	$ 5,397,691	3.80%
Notes Payable:				
State Revolving Fund Loans* (Matures 2035)	Wastewater System Improvements DP63904S	2,900,528	1,263,343	2.29%
Leases Payable:				
Equipment Lease (Matures 2030)	Wheel Loader	182,525	180,474	7.49%
Installment Notes:				
Caterpillar Financial* (Matures 2024-2029)	Compactor #2	824,316	662,539	3.63%
	Dozer	199,747	94,751	3.63%
Total Business-Type Activities - Bonds and Notes Payable			$ 7,598,798	

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

The Water and Wastewater System Refunding Revenue Bond, Series 2022 (the 2022 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 $6,113,564. Debt service for 2024 was $436,683. Pledged revenues of the water/wastewater system for 2024 were $6,076,109. 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 $1,428,494. Debt service for 2024 was $136,047. Pledged revenues of the water/wastewater system for 2024 were $6,460,803.

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:

	Governmental Activities	
	Direct Borrowings	
Fiscal Year	Principal	Interest
2025	$ 153,348	$ 24,372
2026	159,374	18,346
2027	165,682	12,038
2028	103,384	5,434
	$ 581,788	$ 60,190

	Business-Type Activities			
	Revenue Bonds		Direct Borrowings	
Fiscal Year	Principal	Interest	Principal	Interest
2025	$ 343,187	$ 93,496	$ 302,752	$ 45,642
2026	349,254	87,429	212,874	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
2030-2034	1,940,464	242,953	632,050	48,183
2035-2039	1,679,542	67,190	67,256	770
	$ 5,397,691	$ 715,873	$ 2,020,633	$ 213,396

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, 2024, the County had $2,588,954 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 $1,856,701.

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, 2024, the County has recognized $18,334,387, or approximately 80% of the remaining estimated closure and post-closure care totaling $22,958,830. The following table summarizes the estimated remaining closure costs and post-closure costs, and costs incurred through September 30, 2024, 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	$ -	$ 2,617,084	$ 2,617,084	100.00%	$ 2,617,084	$ -	$ 2,617,084
2	-	2,209,982	2,209,982	100.00%	2,209,982	-	2,209,982
3	-	3,024,186	3,024,186	100.00%	3,024,186	-	3,024,186
4	3,631,588	4,245,492	7,877,080	97.20%	7,656,522	(716,331)	6,940,191
5	2,868,691	4,361,807	7,230,498	49.00%	3,542,944	-	3,542,944
	$ 6,500,279	$ 16,458,551	$ 22,958,830	83.0%	$ 19,050,718	$ (716,331)	$ 18,334,387

The accrued closure and post-closure care costs are $18,334,387 at September 30, 2024, 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 an eight-year non-cancellable lease agreement of voting equipment through 2026. As of September 30, 2024, the value of the lease liability was $24,817. The County is required to make annual principal and interest payments of $25,764. The lease has an interest rate of 3.81%. The equipment originally had an eight-year estimated useful life, of which approximately one year remains. The value of the right-of-use asset as of the end of the fiscal year was $196,248 and had accumulated depreciation of $155,363.

During 2024, the County entered into a new agreement as 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 expected useful life approximating the lease term of six years. As of September 30, 2024, the value of the lease liability was $180,474. The value of the right-of-use asset as of the end of the fiscal year was $182,525 and had accumulated depreciation of $2,571.

The future principal and interest lease payments as of September 30, 2024, were as follows:

Fiscal Year	Governmental Activities Direct Borrowings Principal	Governmental Activities Direct Borrowings Interest	Business-Type Activities Direct Borrowings Principal	Business-Type Activities Direct Borrowings Interest
2025	$ 24,817	$ 947	$ 25,633	$ 12,649
2026	-	-	27,621	10,662
2027	-	-	29,762	8,521
2028	-	-	32,069	6,214
2029	-	-	34,555	3,727
Thereafter	-	-	30,834	1,509
	$ 24,817	$ 947	$ 180,474	$ 43,282

E. SBITAs Payable

In 2024, the County recognized payments of $33,720 and $1,080 for principal and interest, respectively, under a non-cancellable arrangement for data backup services. This obligation was fully retired in 2024.

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	$ 802,449
Debt Service	4
Street Lighting	12,632
Building Code Enforcements	1,246,458
Solid Waste Control Services	1,072
Total Governmental Activities	$ 2,062,615

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 $4,962,937 for the fiscal year ended September 30, 2024 (all plans). The County's deferred outflows for all plans totaled $10,812,818, and the County's deferred inflows for all plans totaled $3,934,023. The County's total net pension liability for all plans totaled $35,980,466 for the fiscal year ended September 30, 2024.

For the year ended September 30, 2024, the County's contributions to all plans totaled $4,417,991. For further information of contributions by plan for each Constitutional Officer, see the schedule below:

	Florida Retirement System	Health Insurance Subsidy	Investment Plan	Total
Board of County Commissioners	$ 1,806,422	$ 202,140	$ 40,449	$ 2,049,011
Clerk of Circuit Court	128,304	11,871	2,776	142,951
Property Appraiser	127,917	11,556	2,370	141,843
Tax Collector	66,294	10,077	7,969	84,340
Sheriff	1,632,376	128,904	159,254	1,920,534
Supervisor of Elections	75,825	3,389	98	79,312
	$ 3,837,138	$ 367,937	$ 212,916	$ 4,417,991

Payables to the Pension Plan. The County reported a payable of $82,370 for the outstanding amount of contributions to the Plan required for the fiscal year ended September 30, 2024.

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 2023-24 fiscal year were as follows:

	Year Ended June 30, 2024, Percent of Gross Salary		Year Ended June 30, 2025, Percent of Gross Salary	
Class	Employee	Employer	Employee	Employer
FRS, Regular	3.00	11.51	3.00	11.57
FRS, Elected County Officers	3.00	56.62	3.00	56.62
FRS, Senior Management Service	3.00	32.46	3.00	32.46
FRS, Special Risk Regular	3.00	30.61	3.00	30.73
DROP - Applicable to Members from All of the Above Classes	0.00	19.13	0.00	19.13
FRS, Reemployment Retiree	(1)	(1)	(1)	(1)

Notes: (1) 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 $4,307,272 for the fiscal year ended September 30, 2024.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2024, the County reported a liability of $28,765,207 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The County's proportionate share of the net pension liability was based on the County's 2023-24 fiscal year contributions relative to the 2023-24 fiscal year contributions of all participating members. At June 30, 2024, the County's proportion was 0.07435809194%, which was an increase of 0.00286426069% from its proportion measured as of June 30, 2023.

For the year ended September 30, 2024, the County recognized pension expense of $4,576,985 related to the Plan. At September 30, 2024, 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	$ 1,075,298	$ -
Difference Between Expected and Actual Experience	2,906,058	-
Changes of Assumptions	3,942,535	-
Changes in Proportion and Difference Between County Contributions and Proportionate Share of Contributions	2,028,598	933,492
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	1,911,885
Total	$ 9,952,489	$ 2,845,377

The deferred outflows of resources related to pensions, totaling $1,075,298, 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
2025	$ (312,078)
2026	4,962,396
2027	803,791
2028	265,298
2029	312,407
Total	$ 6,031,814

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	$ 12,132,582	$ 4,196,813	$ 1,072,079
Clerk of Circuit Court	949,605	296,967	119,166
Property Appraiser	933,369	310,386	101,472
Tax Collector	494,563	159,766	198,961
Sheriff	13,700,491	4,827,453	1,264,486
Supervisor of Elections	554,597	161,104	89,213
	$ 28,765,207	$ 9,952,489	$ 2,845,377

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, 2024 valuation, were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below.

Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation 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%	3.3%	3.3%	1.1%
Fixed Income	29.0%	5.7%	5.6%	3.9%
Global Equity	45.0%	8.6%	7.0%	18.2%
Real Estate	12.0%	8.1%	6.8%	16.6%
Private Equity	11.0%	12.4%	8.8%	28.4%
Strategic Investments	2.0%	6.6%	6.2%	8.7%
Total	100.0%			
Assumed Inflation – Mean			2.4%	1.5%

(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, 2023 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 6.7%, 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 (5.7%) or 1 percentage-point higher (7.7%) 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	$ 50,596,992	$ 28,765,207	$ 10,476,457

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, 2024, 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 $415,110 for the fiscal year ended September 30, 2024.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2024, the County reported a net pension liability of $7,215,259 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The County's proportionate share of the net pension liability (HIS) was based on the County's 2023-24 fiscal year contributions relative to the total 2023-24 fiscal year contributions of all participating members. At June 30, 2024, the County's proportionate share was 0.0480985943%, which was an increase of 0.0004033937% from its proportionate share measured as of June 30, 2023.

For the fiscal year ended September 30, 2024, the County recognized pension expense of $385,952 related to the HIS Plan. At September 30, 2024, 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	$ 103,322	$ -
Difference Between Expected and Actual Experience	69,668	13,854
Changes of Assumptions	127,693	854,194
Changes in Proportion and Difference Between County Contributions and Proportionate Share Contributions	559,646	217,989
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	2,609
Total	$ 860,329	$ 1,088,646

The deferred outflows of resources related to pensions, totaling $103,322, 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, 2025. 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
2025	$ (14,543)
2026	(68,782)
2027	(113,511)
2028	(66,779)
2029	(50,334)
Thereafter	(17,690)
Total	$ (331,639)

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	$ 3,545,482	$ 390,944	$ 557,119
Clerk of Circuit Court	248,517	23,372	45,915
Property Appraiser	235,648	24,492	30,239
Tax Collector	208,098	20,808	45,995
Sheriff	2,905,769	397,632	397,460
Supervisor of Elections	71,745	3,081	11,918
	$ 7,215,259	$ 860,329	$ 1,088,646

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	3.93%
Long-Term Expected Rate of Return, Net of Investment Expense	N/A
Municipal Bond Index	3.93%

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

The actuarial assumptions used in the July 1, 2024 valuation were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

Discount Rate. The discount rate used to measure the total pension liability was 3.93%. 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 3.65% in the July 1, 2023 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 3.93%, 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 (2.93%) or 1 percentage-point higher (4.93%) than the current rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
County's Proportionate Share of the Net Pension Liability	$ 8,213,645	$ 7,215,259	$ 6,386,437

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 member's accounts (employer and employee) during the 2023-24 fiscal year were as follows:

	Year Ended June 30, 2024 Percent of Gross Compensation		Year Ended June 30, 2025 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	9.67
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, 2024, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the County.

After termination and applying to receive benefits, the member may 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.

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, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	56
Inactive Employees Entitled to But Not Yet Receiving Benefits	-
Active Employees	319
Total	375

D. Total OPEB Liability

The County's total OPEB liability of $8,798,482 was measured as of September 30, 2024, and was determined by an actuarial valuation as of October 1, 2022.

E. Actual Assumption and Other Inputs

The total OPEB liability was determined by an actuarial valuation as of October 1, 2022, using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Inflation	2.50%
Salary Increase Rate	Varies by Service
Discount Rate	4.06%
Initial Trend Rate	7.25%
Ultimate Trend Rate	4.00%
Years to Ultimate	52

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 4.06%. 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, 2023	$ 8,082,283
Changes for the Year:	
Service Cost	192,960
Interest on the Total OPEB Liability	388,811
Difference Between Expected and Actual Experience	-
Changes in Assumptions or Other Inputs	724,304
Benefit Payments	(589,876)
Net Changes	716,199
Balance at September 30, 2024	$ 8,798,482

Changes in assumptions reflect a change in the discount rate from 4.87% for the reporting period ended September 30, 2023, to 4.06% for the reporting period ended September 30, 2024.

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 (3.06%) or 1 percentage-point higher (5.06%) than the current rate:

	1.00% Decrease 3.06%	Current Discount Rate 4.06%	1.00% Increase 5.06%
Total OPEB Liability	$ 9,847,840	$ 8,798,482	$ 7,918,313

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% - 6.25%)	Healthcare Cost Trend Rates (4.00% - 7.25%)	1.00% Increase (5.00% - 8.25%)
Total OPEB Liability	$ 7,725,497	$ 8,798,482	$ 10,094,361

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

For the fiscal year ended September 30, 2024, the County recognized OPEB expense of $208,030. At September 30, 2024, 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	$ 77,239	$ 578,662
Changes of Assumptions or Other Inputs	1,537,563	3,444,014
Total	$ 1,614,802	$ 4,022,676

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
2025	$ (377,937)
2026	(567,207)
2027	(922,023)
2028	(534,445)
2029	(109,734)
Thereafter	103,472
Total	$ (2,407,874)

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, 2024, 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 as of September 30, 2024:

Fund Name	Deficit Amounts
Major Funds	
Major Governmental Funds:	
Hurricane Fund	$ 5,133,558
Major Enterprise Funds:	
Landfill	3,958,852
Non-Major Funds	
Special Revenue Funds:	
LIHEAP	680

Fund Name	Deficit Amounts
Kings Crossing Lighting	$ 4,947
Golden Melody Lighting	7,012
Lake Suzy Lighting	410
Spring Lakes Lighting	1,197
Sunny Breeze Lighting	1,811
Emergency Management	1,552
Capital Projects:	
CDBG Projects	501,153

The deficit in the hurricane fund will be eliminated with future insurance claim payments and 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 – special 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 2024, the County's water purchases from the Authority were $931,544 for base charges and $385,100 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 2024 included an annual membership fee of $64,926 and special assessment fee of $13,945. 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, and is reported as a deferred outflow on the statement of net position of the water/sewer utility fund, to be amortized over twenty years, beginning in 2007. Amortization expense was $40,000 for 2024, and the unamortized balance is $40,000 at September 30, 2024.

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, 2024, the County incurred expenses totaling $17,521 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 in accordance with the following schedule:

Fiscal Year	Total
2025	$ 20,000 (1) (2)

(1) Each year is reduced by $50,000. 2025 will be the last year.
(2) If the City implements a municipal services benefit unit for fire suppression and/or a municipal services taxing unit for EMS equivalent to the County's fees, then the City may use the amount collected less any property assessor/tax collector's fees to reduce the payment due each year.

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 2024.

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 - Changes Within the Reporting Entity

A. Sheriff

The Sheriff made a change to report activity for communications in the general fund, instead of the previously reported major governmental fund. This represents a change within the reporting entity, but did not have an effect on the beginning fund balance of governmental funds or the net position for governmental activities appearing in the government-wide statements of the County.

B. Clerk

The Clerk made a change to report activity for the Documentary Stamp and Intangible Tax Fund as a custodial fund in the current year, whereas it was reported as a major special revenue fund in the prior year. This represents a change within the reporting entity, but did not have an effect on the beginning fund balance of governmental funds or the net position for governmental activities appearing in the government-wide statements of the County, as there was no beginning or ending fund balance, and subsequently net position, in that fund.

REQUIRED SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - BOARD ONLY
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 29,462,454	$ 30,569,699	$ 30,666,278	$ 96,579
Permits and Fees	1,781,100	1,892,518	1,897,736	5,218
Intergovernmental Revenues	8,759,882	9,617,631	8,406,881	(1,210,750)
Charges for Services	964,687	996,709	506,833	(489,876)
Fines and Forfeitures	10,125	95,088	95,088	-
Miscellaneous Revenues	675,266	1,165,921	1,057,575	(108,346)
Less: 4% Reduction	(912,056)	-	-	-
Total Revenues	40,741,458	44,337,566	42,630,391	(1,707,175)
Expenditures				
Current:				
General Government	11,321,030	11,802,734	10,547,630	1,255,104
Public Safety	2,326,319	3,337,186	2,211,229	1,125,957
Physical Environment	605,851	629,851	503,740	126,111
Economic Environment	245,332	32,632	25,118	7,514
Human Services	2,052,162	2,092,570	1,814,263	278,307
Culture and Recreation	2,658,813	2,713,453	2,237,079	476,374
Debt Service:				
Principal Retirement	23,907	23,907	23,907	-
Interest and Fiscal Charges	1,857	1,857	1,857	-
(Total Expenditures)	(19,235,271)	(20,634,190)	(17,364,823)	3,269,367
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,506,187	23,703,376	25,265,568	1,562,192
Other Financing Sources (Uses)				
Transfers In	1,093,569	1,475,641	1,481,250	5,609
Transfers (Out)	(27,503,926)	(29,484,269)	(29,033,331)	450,938
Insurance Proceeds	-	62,817	62,817	-
Total Other Financing Sources (Uses)	(26,410,357)	(27,945,811)	(27,489,264)	456,547
Net Change in Fund Balances	$ (4,904,170)	$ (4,242,435)	$ (2,223,696)	$ 2,018,739

DESOTO COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
COUNTY TRANSPORTATION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 1,234,140	$ 1,446,616	$ 1,459,247	$ 12,631
Permits and Fees	50,400	43,053	43,054	1
Intergovernmental Revenues	3,627,509	11,667,794	5,815,163	(5,852,631)
Charges for Services	42,500	46,817	47,492	675
Miscellaneous Revenues	22,000	86,176	87,405	1,229
Total Revenues	4,976,549	13,290,456	7,452,361	(5,838,095)
Expenditures				
Current:				
Transportation	9,353,862	16,064,894	9,026,130	7,038,764
Debt Service:				
Principal Retirement	185,039	157,669	157,668	1
Interest and Fiscal Charges	23,381	20,054	20,052	2
(Total Expenditures)	(9,562,282)	(16,242,617)	(9,203,850)	7,038,767
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,585,733)	(2,952,161)	(1,751,489)	1,200,672
Other Financing Sources (Uses)				
Transfers In	2,640,287	2,740,287	2,745,863	5,576
Transfers (Out)	-	(63,250)	(68,826)	(5,576)
Lease Financing	412,350	412,350	226,150	(186,200)
Insurance Proceeds	-	35,914	35,914	-
Total Other Financing Sources (Uses)	3,052,637	3,125,301	2,939,101	(186,200)
Net Change in Fund Balances	$ (1,533,096)	$ 173,140	$ 1,187,612	$ 1,014,472

DESOTO COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
FIRE AND EMS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Taxes	$ 500	$ -	$ -	$ -
Special Assessments	3,091,991	3,018,718	3,018,718	-
Permits and Fees	14,000	17,547	17,597	50
Intergovernmental Revenues	64,480	144,088	269,770	125,682
Charges for Services	1,165,000	1,656,785	1,567,375	(89,410)
Miscellaneous Revenues	33,410	53,132	54,519	1,387
Less: 4% Reduction	(82,901)	-	-	-
Total Revenues	4,286,480	4,890,270	4,927,979	37,709
Expenditures				
Current:				
General Government	89,513	90,361	90,373	(12)
Public Safety	8,224,982	8,295,541	7,556,183	739,358
(Total Expenditures)	(8,314,495)	(8,385,902)	(7,646,556)	739,346
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,028,015)	(3,495,632)	(2,718,577)	777,055
Other Financing Sources (Uses)				
Transfers In	3,420,974	3,392,923	3,406,039	13,116
Total Other Financing Sources (Uses)	3,420,974	3,392,923	3,406,039	13,116
Net Change in Fund Balance	$ (607,041)	$ (102,709)	$ 687,462	$ 790,171

DESOTO COUNTY, FLORIDA
BUDGETARY COMPARISON SCHEDULE
HURRICANE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental Revenues	$ 23,375,998	$ 42,376,427	$ 23,002,185	$ (19,374,242)
Miscellaneous Revenues	-	98,000	112,085	14,085
Total Revenues	23,375,998	42,474,427	23,114,270	(19,360,157)
Expenditures				
Current:				
Public Safety	-	6,461,346	812,100	5,649,246
Physical Environment	24,750,998	25,049,491	21,770,331	3,279,160
Transportation	-	95,723	19,145	76,578
Debt Service:				
Principal Repayment	-	3,995,377	-	3,995,377
(Total Expenditures)	(24,750,998)	(35,601,937)	(22,601,576)	(13,000,361)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,375,000)	6,872,490	512,694	(6,359,796)
Other Financing Sources (Uses)				
Transfers In	1,375,000	2,643,099	2,637,235	(5,864)
Transfers (Out)	-	(17,313)	(18,284)	(971)
Loan Proceeds	-	10,250,000	-	(10,250,000)
Insurance Proceeds	-	207,759	207,759	-
Total Other Financing Sources (Uses)	1,375,000	13,083,545	2,826,710	(10,256,835)
Net Change in Fund Balance	$ -	$ 19,956,035	$ 3,339,404	$ (16,616,631)

DESOTO COUNTY, FLORIDA
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OTHER
POSTEMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS
SEPTEMBER 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service Cost	$ 192,960	$ 196,535	$ 309,225	$ 406,909	$ 318,150	$ 231,144	$ 275,269
Interest	388,811	421,593	304,553	319,628	450,300	459,010	403,256
Differences Between Expected and Actual Experience	-	(620,635)	-	(315,815)	-	540,661	-
Changes of Assumptions or Other Inputs	724,304	(871,801)	(2,972,984)	(2,397,207)	2,483,671	1,449,759	(760,615)
Benefit Payments	(589,876)	(604,789)	(602,828)	(666,242)	(666,208)	(593,228)	(432,554)
Net Change in Total OPEB Liability	716,199	(1,479,097)	(2,962,034)	(2,652,727)	2,585,913	2,087,346	(514,644)
Total OPEB Liability - Beginning	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	$ 8,798,482	$ 8,082,283	$ 9,561,380	$ 12,523,414	$ 15,176,141	$ 12,590,228	$ 10,502,882
Covered-Employee Payroll	$ 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	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, 2024

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:

- **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
2015	0.068445798%	$ 8,840,692	$ 13,896,326	63.62%	92.00%
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%

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
2015	0.045689870%	$ 4,659,647	$ 13,896,326	33.53%	0.50%
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%

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
2015	$ 1,698,148	$ (1,698,148)	$ -	$ 13,924,080	12.20%
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%

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
2015	$ 188,729	$ (188,729)	$ -	$ 13,924,080	1.36%
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%

DESOTO COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024

Note 1 - Changes in Benefits and Assumptions – Florida Retirement System (FRS) and Health Insurance Subsidy (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%

Note 2 - Changes in Benefits and Assumptions – Florida Retirement System (FRS) and Health Insurance Subsidy (HIS) Pension Plans – 2023

Changes in benefit terms from the year ended June 30, 2022 to June 30, 2023:

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

Changes in assumptions from the year ended June 30, 2022 to June 30, 2023:

- **FRS**: The long-term expected rate of return did not change.
- **HIS**: The municipal rate used to determine total pension liability increased from 3.54% to 3.65%.

SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
COMBINING BALANCE SHEET
GENERAL FUND BY CATEGORY
SEPTEMBER 30, 2024

	Board of County Commissioners	Clerk of the Courts	Property Appraiser
Assets			
Cash and Cash Equivalents	$ 16,459,107	$ 337,705	$ 161,682
Accounts Receivable, Net	687,085	-	-
Lease Receivable	339,989	-	-
Due from Other Funds	1,472,557	-	-
Due from Other Governments	1,781,910	19,549	-
Due from Individuals and Businesses	-	-	-
Inventories	11,876	-	-
Prepaids	85,791	-	-
Deposits	80,000	-	-
Advances to Other Funds	5,699,319	-	-
Total Assets	26,617,634	357,254	161,682
Liabilities			
Vouchers Payable	1,653,272	672	13,960
Accrued Liabilities	107,769	75	-
Due to Other Funds	-	29,095	145,830
Due to Other Governments	3,554	324,847	1,892
Deposits	17,455	-	-
Unearned Revenue	-	-	-
Total Liabilities	1,782,050	354,689	161,682
Deferred Inflows			
Unavailable Revenues	520,000	2,565	-
Lease Related	319,337	-	-
Total Deferred Inflows	839,337	2,565	-
Fund Balances			
Non-Spendable:			
Prepaids	97,667	-	-
Advances	5,699,319	-	-
Assigned for Budget Carryforward	3,911,361	-	-
Unassigned	14,287,900	-	-
Total Fund Balances	23,996,247	-	-
Total Liabilities, Deferred Inflows, and Fund Balances	$ 26,617,634	$ 357,254	$ 161,682

Sheriff	Supervisor of Elections	Tax Collector	Eliminating Entries	Total General Fund
$ 1,190,882	$ 21,133	$ 339,653	$ -	$ 18,510,162
-	-	-	-	687,085
-	-	-	-	339,989
-	-	-	(863,578)	608,979
9,000	-	18,241	-	1,828,700
53,583	-	-	-	53,583
-	-	-	-	11,876
-	13,493	-	-	99,284
-	-	-	-	80,000
-	-	-	-	5,699,319
1,253,465	34,626	357,894	(863,578)	27,918,977
189,423	15,504	-	-	1,872,831
455,106	-	-	-	562,950
436,511	5,629	301,718	(863,578)	55,205
-	-	9,527	-	339,820
-	-	-	-	17,455
172,425	-	28,408	-	200,833
1,253,465	21,133	339,653	(863,578)	3,049,094
-	-	18,241	-	540,806
-	-	-	-	319,337
-	-	18,241	-	860,143
-	13,493	-	-	111,160
-	-	-	-	5,699,319
-	-	-	-	3,911,361
-	-	-	-	14,287,900
-	13,493	-	-	24,009,740
$ 1,253,465	$ 34,626	$ 357,894	$ (863,578)	$ 27,918,977

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Board of County Commissioners	Clerk of the Courts	Property Appraiser
Revenues			
Taxes	$ 30,666,278	$ -	$ -
Permits and Fees	1,897,736	-	-
Intergovernmental Revenues	8,406,881	340,465	-
Charges for Services	506,833	1,035,856	1,460,082
Fines and Forfeitures	95,088	-	-
Miscellaneous Revenues	1,057,575	27,363	1,861
Total Revenues	42,630,391	1,403,684	1,461,943
Expenditures			
Current:			
General Government	10,547,630	344,412	1,316,113
Public Safety	2,211,229	-	-
Physical Environment	503,740	-	-
Economic Environment	25,118	-	-
Human Services	1,814,263	-	-
Culture and Recreation	2,237,079	-	-
Court-Related	-	917,628	-
Debt Service:			
Principal Retirement	23,907	-	-
Interest and Fiscal Charges	1,857	-	-
(Total Expenditures)	(17,364,823)	(1,262,040)	(1,316,113)
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,265,568	141,644	145,830
Other Financing Sources (Uses)			
Transfers In	1,481,250	140,678	-
Transfers (Out)	(29,033,331)	(29,095)	(145,830)
Distribution of Excess Commissions	-	(253,227)	-
Insurance Proceeds	62,817	-	-
Total Other Financing Sources (Uses)	(27,489,264)	(141,644)	(145,830)
Net Change in Fund Balances	(2,223,696)	-	-
Fund Balances, Beginning of Year	26,219,943	-	-
Fund Balances, End of Year	$ 23,996,247	$ -	$ -

Sheriff	Supervisor of Elections	Tax Collector	Eliminating Entries	Total General Fund
$ -	$ -	$ -	$ -	$ 30,666,278
-	-	-	-	1,897,736
664,278	-	-	-	9,411,624
50,095	1,436	1,295,584	-	4,349,886
-	-	136,663	-	231,751
90,678	3	1,565	-	1,179,045
805,051	1,439	1,433,812	-	47,736,320
-	523,556	1,132,094	-	13,863,805
17,054,263	-	-	-	19,265,492
-	-	-	-	503,740
-	-	-	-	25,118
-	-	-	-	1,814,263
-	-	-	-	2,237,079
553,470	-	-	-	1,471,098
33,720	-	-	-	57,627
-	-	-	-	1,857
(17,641,453)	(523,556)	(1,132,094)	-	(39,240,079)
(16,836,402)	(522,117)	301,718	-	8,496,241
17,272,913	521,372	-	(18,798,541)	617,672
(436,511)	(5,629)	(301,718)	18,798,541	(11,153,573)
-	-	-	-	(253,227)
-	-	-	-	62,817
16,836,402	515,743	(301,718)	-	(10,726,311)
-	(6,374)	-	-	(2,230,070)
-	19,867	-	-	26,239,810
$ -	$ 13,493	$ -	$ -	$ 24,009,740

DESOTO COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Special Revenue				
	LIHEAP	Kings Crossing Lighting	Peace River Lighting	Ogden Acres Lighting	Golden Melody Lighting
Assets					
Cash and Cash Equivalents	$ -	$ -	$ 3,917	$ 1,289	$ -
Restricted Cash and Cash Equivalents	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Due from Other Funds	-	236	17	19	65
Due from Other Governments	4,146	-	-	-	-
Due from Individuals and Businesses	-	-	-	-	-
Prepaids	-	-	-	-	-
Total Assets	4,146	236	3,934	1,308	65
Liabilities					
Vouchers Payable	1,543	2,222	120	157	654
Construction Retainage Payable	-	-	-	-	-
Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deposits	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Advances from Other Funds	3,283	2,961	-	-	6,423
Total Liabilities	4,826	5,183	120	157	7,077
Deferred Inflows					
Unavailable Revenues	-	-	-	-	-
Fund Balances (Deficits)					
Non-Spendable:					
Prepaids	-	-	-	-	-
Restricted for:					
Economic Development	-	-	-	-	-
Streetlighting	-	-	3,814	1,151	-
Public Safety	-	-	-	-	-
Court-Related Services	-	-	-	-	-
Solid Waste Control Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Building Code Enforcements	-	-	-	-	-
Assigned for:					
Construction Projects	-	-	-	-	-
Unassigned (Deficit)	(680)	(4,947)	-	-	(7,012)
Total Fund Balances (Deficits)	(680)	(4,947)	3,814	1,151	(7,012)
Total Liabilities, Deferred Inflows, and Fund Balances (Deficits)	$ 4,146	$ 236	$ 3,934	$ 1,308	$ 65

Special Revenue							
Harlem Heights Lighting	Lake Suzy Lighting	Spring Lakes Lighting	Sunny Breeze Lighting	E-911 Services	Emergency Management	Tourist Development Tax
$ 7,837	$ 266	$ -	$ -	$ 291,027	$ -	$ 277,836
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28	86	36	11	-	-	-
-	-	-	-	42,667	25,545	21,263
-	-	-	-	-	-	-
-	-	-	-	8,688	171	-
7,865	352	36	11	342,382	25,716	299,099
198	762	333	147	32	7,558	896
-	-	-	-	-	-	-
-	-	-	-	-	4,848	667
-	-	-	-	-	3,639	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	900	1,675	-	-	-
198	762	1,233	1,822	32	16,045	1,563
-	-	-	-	-	11,223	-
-	-	-	-	8,688	171	-
-	-	-	-	-	-	297,536
7,667	-	-	-	-	-	-
-	-	-	-	333,662	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(410)	(1,197)	(1,811)	-	(1,723)	-
7,667	(410)	(1,197)	(1,811)	342,350	(1,552)	297,536
$ 7,865	$ 352	$ 36	$ 11	$ 342,382	$ 25,716	$ 299,099

DESOTO COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Special Revenue				
	Mosquito Control	Curbside Solid Waste Collection	Building	SHIP	Indigent Health Trust
Assets					
Cash and Cash Equivalents	$ -	$ -	$ 1,281,324	$ 2,796,853	$ -
Restricted Cash and Cash Equivalents	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Notes Receivable	-	-	-	1,375,000	-
Due from Other Funds	-	20,429	-	-	-
Due from Other Governments	-	-	-	-	457,167
Due from Individuals and Businesses	-	-	-	-	-
Prepaids	-	-	19,428	-	-
Total Assets	-	20,429	1,300,752	4,171,853	457,167
Liabilities					
Vouchers Payable	-	-	22,025	2,327	457,167
Construction Retainage Payable	-	-	-	-	-
Accrued Liabilities	-	-	10,879	-	-
Due to Other Funds	-	-	-	40,087	-
Deposits	-	3,951	1,962	-	-
Unearned Revenue	-	-	-	350,000	-
Advances from Other Funds	-	15,406	-	-	-
Total Liabilities	-	19,357	34,866	392,414	457,167
Deferred Inflows					
Unavailable Revenues	-	-	-	-	-
Fund Balances (Deficits)					
Non-Spendable:					
Prepaids	-	-	19,428	-	-
Restricted for:					
Economic Development	-	-	-	3,779,439	-
Streetlighting	-	-	-	-	-
Public Safety	-	-	-	-	-
Court-Related Services	-	-	-	-	-
Solid Waste Control Services	-	1,072	-	-	-
Debt Service	-	-	-	-	-
Building Code Enforcements	-	-	1,246,458	-	-
Assigned for:					
Construction Projects	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-
Total Fund Balances (Deficits)	-	1,072	1,265,886	3,779,439	-
Total Liabilities, Deferred Inflows, and Fund Balances (Deficits)	$ -	$ 20,429	$ 1,300,752	$ 4,171,853	$ 457,167

Special Revenue						
Court Fees	Law Enforcement Trust	Sheriff Inmate Welfare	Sheriff Voluntary Extra Duty	Sheriff Education	Sheriff Victim Advocate	Clerk of Courts Records Modernization
$ -	$ 64,344	$ 434,293	$ -	$ 16,994	$ 1,189	$ 111,117
711,863	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
22,708	2,767	-	-	-	-	-
-	-	14,819	805	310	-	-
62,017	-	-	-	-	-	-
796,588	67,111	449,112	805	17,304	1,189	111,117
42,250	-	1,458	-	-	-	-
-	-	-	-	-	-	-
989	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
43,239	-	1,458	-	-	-	-
-	-	-	-	-	-	-
62,017	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	67,111	447,654	805	17,304	1,189	-
691,332	-	-	-	-	-	111,117
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
753,349	67,111	447,654	805	17,304	1,189	111,117
$ 796,588	$ 67,111	$ 449,112	$ 805	$ 17,304	$ 1,189	$ 111,117

DESOTO COUNTY, FLORIDA
COMBINING BALANCE SHEET
ALL NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Debt Service	Capital Projects			
	Debt Service Fund	Construction Projects	Special Projects	CDBG Projects	Total Non-Major Governmental Funds
Assets					
Cash and Cash Equivalents	$ 4	$ 3,420,299	$ 864,778	$ -	$ 9,573,367
Restricted Cash and Cash Equivalents	-	-	-	-	711,863
Accounts Receivable	-	-	2,710	-	2,710
Notes Receivable	-	-	-	-	1,375,000
Due from Other Funds	-	-	-	-	20,927
Due from Other Governments	-	-	516,115	474,172	1,566,550
Due from Individuals and Businesses	-	-	-	-	15,934
Prepaids	-	-	-	-	90,304
Total Assets	4	3,420,299	1,383,603	474,172	13,356,655
Liabilities					
Vouchers Payable	-	8,464	155,469	58,256	762,038
Construction Retainage Payable	-	-	7,882	-	7,882
Accrued Liabilities	-	-	-	-	17,383
Due to Other Funds	-	-	-	442,897	486,623
Deposits	-	-	-	-	5,913
Unearned Revenue	-	1,009,777	625,000	-	1,984,777
Advances from Other Funds	-	-	-	-	30,648
Total Liabilities	-	1,018,241	788,351	501,153	3,295,264
Deferred Inflows					
Unavailable Revenues	-	-	323,736	474,172	809,131
Fund Balances (Deficits)					
Non-Spendable:					
Prepaids	-	-	-	-	90,304
Restricted for:					
Economic Development	-	-	-	-	4,076,975
Streetlighting	-	-	-	-	12,632
Public Safety	-	-	-	-	867,725
Court-Related Services	-	-	-	-	802,449
Solid Waste Control Services	-	-	-	-	1,072
Debt Service	4	-	-	-	4
Building Code Enforcements	-	-	-	-	1,246,458
Assigned for:					
Construction Projects	-	2,402,058	271,516	-	2,673,574
Unassigned (Deficit)	-	-	-	(501,153)	(518,933)
Total Fund Balances (Deficits)	4	2,402,058	271,516	(501,153)	9,252,260
Total Liabilities, Deferred Inflows, and Fund Balances (Deficits)	$ 4	$ 3,420,299	$ 1,383,603	$ 474,172	$ 13,356,655

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue				
	LIHEAP	Kings Crossing Lighting	Peace River Lighting	Ogden Acres Lighting	Golden Melody Lighting
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ -
Special Assessments	-	25,341	1,804	2,017	6,983
Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	197,784	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous Revenues	-	109	109	-	-
Total Revenues	197,784	25,450	1,913	2,017	6,983
Expenditures					
Current:					
General Government	-	760	54	82	210
Public Safety	-	-	-	-	-
Physical Environment	-	27,847	1,529	62	8,147
Transportation	-	-	-	-	-
Economic Environment	-	-	-	1,898	-
Human Services	160,958	-	-	-	-
Culture and Recreation	-	-	-	-	-
Court-Related	-	-	-	-	-
(Total Expenditures)	(160,958)	(28,607)	(1,583)	(2,042)	(8,357)
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,826	(3,157)	330	(25)	(1,374)
Other Financing Sources (Uses)					
Transfers In	-	236	17	19	65
Transfers (Out)	(37,878)	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Total Other Financing Sources (Uses)	(37,878)	236	17	19	65
Net Change in Fund Balances	(1,052)	(2,921)	347	(6)	(1,309)
Fund Balances (Deficits), Beginning of Year	372	(2,026)	3,467	1,157	(5,703)
Fund Balances (Deficits), End of Year	$ (680)	$ (4,947)	$ 3,814	$ 1,151	$ (7,012)

Special Revenue						
Harlem Heights Lighting	Lake Suzy Lighting	Spring Lakes Lighting	Sunny Breeze Lighting	E-911 Services	Emergency Management	Tourist Development Tax
$ -	$ -	$ -	$ -	$ -	$ -	$ 170,923
3,215	9,204	3,845	1,187	-	-	-
-	-	-	-	-	-	-
-	-	-	-	251,052	178,678	-
-	-	-	-	58,248	-	-
-	-	-	-	-	-	-
120	51	-	-	5,242	-	4,494
3,335	9,255	3,845	1,187	314,542	178,678	175,417
92	276	115	47	-	-	-
-	-	-	-	175,336	321,689	2,866
2,512	9,601	4,183	1,680	-	11,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	109,024
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(2,604)	(9,877)	(4,298)	(1,727)	(175,336)	(332,689)	(111,890)
731	(622)	(453)	(540)	139,206	(154,011)	63,527
28	86	36	-	-	181,357	-
-	-	-	-	(60,271)	(9,903)	-
-	-	-	-	-	-	-
28	86	36	-	(60,271)	171,454	-
759	(536)	(417)	(540)	78,935	17,443	63,527
6,908	126	(780)	(1,271)	263,415	(18,995)	234,009
$ 7,667	$ (410)	$ (1,197)	$ (1,811)	$ 342,350	$ (1,552)	$ 297,536

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue				
	Mosquito Control	Curbside Solid Waste Collection	Building Fund	SHIP	Indigent Health Trust
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ 2,585,778
Special Assessments	-	-	-	-	-
Licenses and Permits	-	-	711,491	-	-
Intergovernmental Revenues	37,749	-	-	1,239,889	-
Charges for Services	-	2,222,367	2,160	-	-
Fines and Forfeitures	-	-	-	-	-
Miscellaneous Revenues	-	8,027	31,614	199,654	-
Total Revenues	37,749	2,230,394	745,265	1,439,543	2,585,778
Expenditures					
Current:					
General Government	-	65,808	-	-	-
Public Safety	476	-	710,804	-	-
Physical Environment	-	2,313,207	-	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	3,024	1,508,920	-
Human Services	51,710	-	-	-	2,585,778
Culture and Recreation	-	-	-	-	-
Court-Related	-	-	-	-	-
(Total Expenditures)	(52,186)	(2,379,015)	(713,828)	(1,508,920)	(2,585,778)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,437)	(148,621)	31,437	(69,377)	-
Other Financing Sources (Uses)					
Transfers In	14,437	178,216	-	-	-
Transfers (Out)	-	(30,419)	-	(116,619)	-
Insurance Proceeds	-	-	209	-	-
Total Other Financing Sources (Uses)	14,437	147,797	209	(116,619)	-
Net Change in Fund Balances	-	(824)	31,646	(185,996)	-
Fund Balances (Deficits), Beginning of Year	-	1,896	1,234,240	3,965,435	-
Fund Balances (Deficits), End of Year	$ -	$ 1,072	$ 1,265,886	$ 3,779,439	$ -

Court Fees	Law Enforcement Trust	Sheriff Inmate Welfare	Special Revenue Sheriff Voluntary Extra Duty	Sheriff Education	Sheriff Victim Advocate	Clerk of Courts Records Modernization
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,095	-	-	-	-	-
215,164	-	203,458	60,505	4,043	-	1,130,935
77,044	43,250	-	-	-	-	-
-	2,223	3,920	2	3	-	22
292,208	47,568	207,378	60,507	4,046	-	1,130,957
2,075	-	-	-	-	-	60,032
113	-	177,898	60,280	4,180	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
222,242	-	-	-	-	-	1,076,141
(224,430)	-	(177,898)	(60,280)	(4,180)	-	(1,136,173)
67,778	47,568	29,480	227	(134)	-	(5,216)
243,206	-	-	-	-	-	-
(151,427)	(122,114)	-	(9,582)	-	-	-
-	-	-	-	-	-	-
91,779	(122,114)	-	(9,582)	-	-	-
159,557	(74,546)	29,480	(9,355)	(134)	-	(5,216)
593,792	141,657	418,174	10,160	17,438	1,189	116,333
$ 753,349	$ 67,111	$ 447,654	$ 805	$ 17,304	$ 1,189	$ 111,117

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Debt Service	Capital Projects			
	Debt Service Fund	Construction Projects	Special Projects	CDBG Projects	Total Non-Major Governmental Funds
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ 2,756,701
Special Assessments	-	-	-	-	53,596
Licenses and Permits	-	-	-	-	711,491
Intergovernmental Revenues	-	190,223	192,379	-	2,289,849
Charges for Services	-	-	-	-	3,896,880
Fines and Forfeitures	-	-	-	-	120,294
Miscellaneous Revenues	-	5,524	2,017	-	263,131
Total Revenues	-	195,747	194,396	-	10,091,942
Expenditures					
Current:					
General Government	-	3,147	355,788	-	488,486
Public Safety	-	126,047	-	-	1,579,689
Physical Environment	-	-	-	-	2,379,768
Transportation	-	-	-	581	581
Economic Environment	-	-	-	-	1,622,866
Human Services	-	-	-	-	2,798,446
Culture and Recreation	-	64,177	173,530	473,592	711,299
Court-Related	-	-	-	-	1,298,383
(Total Expenditures)	-	(193,371)	(529,318)	(474,173)	(10,879,518)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	2,376	(334,922)	(474,173)	(787,576)
Other Financing Sources (Uses)					
Transfers In	-	1,375,000	380,666	-	2,373,369
Transfers (Out)	-	-	(30)	-	(538,243)
Insurance Proceeds	-	-	-	-	209
Total Other Financing Sources (Uses)	-	1,375,000	380,636	-	1,835,335
Net Change in Fund Balances	-	1,377,376	45,714	(474,173)	1,047,759
Fund Balances (Deficits), Beginning of Year	4	1,024,682	225,802	(26,980)	8,204,501
Fund Balances (Deficits), End of Year	$ 4	$ 2,402,058	$ 271,516	$ (501,153)	$ 9,252,260

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2024

	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	$ 2,303	$ 9,362	$ 10,872	$ 4,161	$ 45,603
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	185	3,538	-
Total Assets	2,303	9,362	11,057	7,699	45,603
Liabilities					
Due to Other Governments	-	-	-	-	-
Due to Individuals and Businesses	-	6,350	3,396	4,157	36,715
Due to Others	-	3,000	3,000	3,000	-
Deposits	-	-	-	-	-
Total Liabilities	-	9,350	6,396	7,157	36,715
Net Position					
Restricted for Individuals, Businesses, and Other Governments	2,303	12	4,661	542	8,888
Total Net Position	$ 2,303	$ 12	$ 4,661	$ 542	$ 8,888

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
$ 496,688	$ 702,134	$ -	$ -	$ 4,624	$ 666,256	$ 1,942,003
-	-	-	-	-	31,607	31,607
-	-	-	-	-	-	3,723
496,688	702,134	-	-	4,624	697,863	1,977,333
-	-	-	-	-	650,112	650,112
-	-	-	-	4,624	-	55,242
-	-	-	-	-	-	9,000
-	-	-	-	-	47,751	47,751
-	-	-	-	4,624	697,863	762,105
496,688	702,134	-	-	-	-	1,215,228
$ 496,688	$ 702,134	$ -	$ -	$ -	$ -	$ 1,215,228

DESOTO COUNTY, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	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	20,707	-	-	-	-
Property Taxes and Fees Collected for Local Governments	-	-	-	-	-
Tax Certificate Redemptions and Fees Collected for Businesses and Individuals	-	-	-	-	-
Cash Bond Collected	-	135,901	-	-	-
Fines, Forfeitures, and Fees Collected	-	-	36,323	-	-
Evidence Monies Collected	-	-	-	77,889	-
Collections from Inmates	-	-	-	-	560,636
Interest Income	-	2	2	2	5
Total Additions	20,707	135,903	36,325	77,891	560,641
Deductions					
Fees/Fines Disbursed to Other Governments	-	-	-	-	-
Deposits and Other Trust Activities Disbursed	18,404	-	-	-	-
Property Taxes and Fees Disbursed to Local Governments	-	-	-	-	-
Tax Certificate Redemptions and Fees Disbursed to Businesses and Individuals	-	-	-	-	-
Cash Bonds Disbursed	-	135,901	-	-	-
Fines, Forfeitures, and Fees Disbursed	-	-	39,471	-	-
Evidence Monies Disbursed	-	-	-	77,913	-
Inmate Funds Disbursed	-	-	-	-	559,509
Total Deductions	18,404	135,901	39,471	77,913	559,509
Changes in Fiduciary Net Position	2,303	2	(3,146)	(22)	1,132
Beginning Net Position	-	10	7,807	564	7,756
Ending Net Position	$ 2,303	$ 12	$ 4,661	$ 542	$ 8,888

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
$ -	$ 473,407	$ 1,266,113	$ 3,174,171	$ -	$ -	$ -	$ 4,913,691
1,572,156	278,885	-	-	337,425	-	-	2,209,173
-	-	-	-	-	48,253,940	(29,760,883)	18,493,057
-	-	-	-	-	7,767,453	(17,355)	7,750,098
-	-	-	-	-	-	-	135,901
-	-	-	-	-	-	-	36,323
-	-	-	-	-	-	-	77,889
-	-	-	-	-	-	-	560,636
-	-	-	-	-	-	-	11
1,572,156	752,292	1,266,113	3,174,171	337,425	56,021,393	(29,778,238)	34,176,779
-	413,343	1,266,113	3,174,171	-	-	-	4,853,627
1,965,572	182,802	-	-	337,425		-	2,504,203
-	-	-	-	-	48,253,940	(29,760,883)	18,493,057
-	-	-	-	-	7,767,453	(17,355)	7,750,098
-	-	-	-	-	-	-	135,901
-	-	-	-	-	-	-	39,471
-	-	-	-	-	-	-	77,913
-	-	-	-	-	-	-	559,509
1,965,572	596,145	1,266,113	3,174,171	337,425	56,021,393	(29,778,238)	34,413,779
(393,416)	156,147	-	-	-	-	-	(237,000)
890,104	545,987	-	-	-	-	-	1,452,228
$ 496,688	$ 702,134	$ -	$ -	$ -	$ -	$ -	$ 1,215,228

COMPLIANCE SECTION

DESOTO COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Grantor/Pass-Through Agency	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	$ 16,626,710
Total U.S. Department of Agriculture			16,626,710
U.S. Department of Housing and Urban Development			
Passed Through Florida Department of Commerce:			
Community Development Block Grants - CR769 Bridge	14.228	MT040	219,937
Community Development Block Grants - King & Baker	14.228	MT041	254,235
Community Development Block Grants - Care Act DMS Generator	14.228	I0167	1,260
Total U.S. Department of Housing and Urban Development			475,432
U.S. Department of Justice			
Passed Through Florida Department of Law Enforcement:			
Bulletproof Vest Partnership Program	16.607	Unknown	2,095
Total U.S. Department of Justice			2,095
U.S. Department of Transportation, Federal Transit Administration			
Passed Through Florida Department of Transportation:			
Highway Planning and Construction	20.205	FPN 438103-1-38/58-01	312,777
Highway Planning and Construction	20.205	FPN 438105-1-38/58-01	437,869
Highway Planning and Construction	20.205	FPN 437099-1-38/58/68/62-01	19,715
Total U.S. Department of Transportation, Federal Transit Administration			770,361
U.S. Department of Treasury			
Passed Through Florida Division of Emergency Management:			
COVID-19: Coronavirus State and Local Fiscal Recovery Funds - American Rescue Plan Act *	21.027	Unknown	1,426,078
Total U.S. Department of Treasury			1,426,078
U.S. Department of Health and Human Services			
Passed Through Florida Department of Revenue:			
Child Support Services - Reimbursement	93.563	COC14	50,970
Passed Through Florida Department of Commerce:			
Low Income Household Water Assistance Program	93.499	E2001-41281, 41311	26,250
Low-Income Home Energy Assistance Program	93.568	E2001-39716, 40028, 40238	171,534
Total U.S. Department of Health and Human Services			248,754
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	DR-4337-FL	2,684,809
Hazard Mitigation Grant - FDEM-EXT OFFICE	97.039	H0911	147,497
Emergency Management Performance Grants	97.042	G0247/G0450	57,741
Total U.S. Department of Homeland Security, FEMA			2,890,047
Total Expenditures of Federal Awards			$ 22,439,477

DESOTO COUNTY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Grantor/Pass-Through Agency	AL/CSFA Number	Contract/ Grant Number	Grant Expenditures
Florida Department of Agriculture and Consumer Services			
Expenditures of State Financial Assistance			
Florida Executive Office of the Governor			
Emergency Management Programs	31.063	A0247	$ 92,038
Emergency Management Programs	31.063	A0379	11,223
			103,261
Hurricane Loss Mitigation Program	31.066	B0188	191,933
Total Florida Executive Office of the Governor			295,194
Florida Department of Environmental Protection			
Resilient Florida Program - Comprehensive Vulnerability Assessment Including Arcadia	37.098	23PLN109	20,000
Small County Consolidated Grants	37.012	SC405	93,750
Statewide Water Quality Restoration Projects - Peace River Basin Treatment	37.039	LPR0021	58,518
Total Florida Department of Environmental Protection			172,268
Florida Department of Commerce			
Growth Management Implementation	40.024	P0484	30,000
Total Florida Department of Commerce			30,000
Florida Housing Finance Corporation			
State Housing Initiatives Partnership Program **	40.901	Unknown	890,882
State Housing Initiatives Partnership Program - Disaster **	40.901	Unknown	10,940
State Housing Initiatives Partnership Program - HHRP **	40.901	Unknown	723,717
Total Florida Housing Finance Corporation			1,625,539
Florida Department of Agriculture and Consumer Services			
Mosquito Control	42.003	30633	37,748
Total Florida Department of Agriculture and Consumer Services			37,748
Florida Department of State, Division of Library and Information Services			
State Aid to Libraries	45.030	24-ST-13	49,208
Total Florida Department of State, Division of Library and Information Services			49,208
Florida Department of State Acquisition			
Acquisition, Restoration of Historic Properties - Courthouse Restoration	45.032	23.H.SC.100.026	465,663
Total Florida Department of State Acquisition			465,663
Florida Department of Transportation			
Small County Outreach Program - SW Welles **	55.009	446390 1 54 01 G2611	6,112
Small County Outreach Program - CR760A Hawthorne **	55.009	443437 2 54 01 G2581	1,241
Small County Outreach Program - SW Hull Avenue **	55.009	438576 1 54 01 G1215	2,378,867
Small County Outreach Program - Bridge Scour SE Airport **	55.009	443436 2 54 01 G2580	436,293
Small County Outreach Program - SE Hargrave**	55.009	453435 1 54 01 G2U97	81,765
Small County Outreach Program - SW Reynolds Road **	55.009	445074 1 54 01 G2C57	828,176
			3,732,454
Small County Road Assistance Program - NE Cubitis AVE	55.016	453403 1 54 01 G2U52	134,587
Total Florida Department of Transportation			3,867,041
Florida Department of Law Enforcement			
Law Enforcement Salary Assistance For Fiscally Constrained Counties	71.067	5V005	396,305
Law Enforcement Salary Assistance For Fiscally Constrained Counties	71.067	ME005	130,499
Total Florida Department of Law Enforcement			526,804
Florida Department of Management Services			
E911 State Grant Program	72.002	S24-23-08-10	9,552
Total Florida Department of Management Services			9,552
Florida Fish and Wildlife Commission			
Florida Boating Improvement Program	77.006	23099	174,980
Total Florida Fish and Wildlife Commission			174,980
Total Expenditures of State Financial Assistance			$ 7,253,997

* Denotes major federal awards program.

** Denotes major state financial assistance project.

DESOTO COUNTY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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* 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, 2024. 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 10% de minimis cost rate in 2024 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 $2,684,809 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2025.

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-01 and 2024-02 that we consider to be significant deficiencies.

Honorable Members of the Board of County Commissioners
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 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*.

County's Response to Findings

The County's response to the findings is included in the accompanying management's response letter. *Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit. The County'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 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 30, 2025
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, 2024. 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, 2024.

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.

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*

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.

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 judgement 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 judgement 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.

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*

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 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 control over compliance with a type of compliance requirement of a federal program 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 30, 2025
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, 2024

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?	Yes
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 Agriculture	
Emergency Watershed Protection Program	AL No. 10.923
U.S. Department of The Treasury	
Passed Through Florida Emergency Management	
COVID-19 – Coronavirus State and Local Fiscal Recovery Finds – American Rescue Plan Act	AL No. 21.027

DESOTO COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

State Financial Assistance Projects

Florida Housing Finance Corporation	
State Housing Initiatives Partnership Program	CSFA No. 40.901
Florida Department of Transportation	
Small County Outreach Program	CSFA No. 55.009
Dollar threshold used to distinguish between Type A and Type B programs - Federal Programs:	$750,000
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

- **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.

  Effect – At the commencement of final fieldwork, all significant audit areas should be completed in order to limit the need for a large volume of subsequent journal entries. This reduces the chance of errors and allows management to perform an effective review of final amounts prior to commencement of the audit.

  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.

- **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.

  Effect – The deficiency in inventory management caused additional time in completion of the audit due to the difficulty in determining final inventory balances.

  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.

DESOTO COUNTY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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*.

PURVIS GRAY

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, *Local Government Investment Policies*, during the fiscal year ended September 30, 2024, 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, 2024.

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 30, 2025
Sarasota, Florida

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, 2024. 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, 2024.

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 30, 2025
Sarasota, Florida

PURVIS GRAY

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, 2024, and have issued our report thereon dated June 30, 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of 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 30, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The table below has been provided to identify both prior audit findings that were corrected during the year and those that have continued to be reported during the year.

Tabulation of Uncorrected Audit Findings		
2023-2024 Fiscal Year Finding #	**2022-2023 Fiscal Year Finding #**	**2021-2022 Fiscal Year Finding #**
2024-01	2023-01	2022-01
2024-02	2023-02	N/A
N/A	2023-03	N/A
N/A	2023-04	N/A
N/A	2023-05	N/A

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

MANAGEMENT LETTER

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.

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 30, 2025
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

June 30, 2025

Purvis, Gray and Company
Certified Public Accountants
5001 Lakewood Ranch Boulevard, N., Suite 101
Sarasota, FL 34240

Re: 2024 Audit – Management Response Letter

2024-01 – Timeliness of Financial Close and Reporting

We acknowledge the delay in finalizing several key financial areas at the commencement of audit fieldwork, which led to a series of post-closing adjustments and a subsequent delay in the issuance of the audited financial statements. This deficiency was primarily due to resource constraints and competing priorities at year-end. Management has already begun reviewing the financial close process and is implementing the following corrective actions:

- A revised year-end close calendar will be developed and implemented with stricter internal deadlines and clearer task ownership.
- Additional staff training will be provided to ensure accurate and timely recording of complex transactions.
- Management will conduct interim closings and financial reviews on a quarterly basis to reduce the volume of adjustments required at year-end.

We are committed to improving the efficiency and timeliness of the financial reporting process and to meeting all statutory deadlines going forward.

2024-02 – Inventory Management

We recognize the issues identified with inventory management within the Water and Sewer, and County Transportation Fund, including untimely inventory counts and deviation from the County's valuation policy. To address this, management has initiated a full review of current inventory procedures and is implementing the following corrective measures:

- An updated inventory procedure is being developed to clearly define roles, timelines, and valuation methods in accordance with County policy and best practices.
- A physical inventory count schedule will be implemented and monitored to ensure that counts are performed at least annually and more frequently for high-activity locations.
- The Water and Sewer, and County Transportation Department will coordinate with the Finance Department to ensure inventory values are reviewed and reconciled.
- Inventory tracking systems are being implemented for accuracy and, if necessary, system enhancements or staff retraining will be initiated.

We are confident that these actions will strengthen internal controls over inventory and support the timely and accurate reporting of inventory balances.

We take these audit findings seriously and are fully committed to enhancing our financial operations and internal control framework. We thank you for your continued partnership and support as we implement these improvements.

Sincerely,

DESOTO COUNTY, FLORIDA

Peter Danao
Peter Danao, Finance Director

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, 2024

PRIOR AUDIT FINDINGS and QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

Finding Number	Prior Audit Finding
2023-04	Preparation of Schedule of Expenditures of Federal Awards (Material Weakness) **Condition** – The Schedule of Expenditures of Federal Awards provided during the audit incorrectly omitted the activity for two grant programs, resulting in a material understatement of expenditures of federal awards. **Auditor's Recommendation**: We recommend management review the process of preparing the Schedule of Expenditures of Federal Awards and implement additional controls to ensure that all expenditures are included. **Current Status**: The finding was corrected in fiscal year 2024.

PRIOR AUDIT FINDINGS and QUESTIONED COSTS – MAJOR STATE PROJECTS

Finding Number	Prior Audit Finding
2023-05	Preparation of Schedule of Expenditures of State Financial Assistance (Significant Deficiency) **Condition** – The Schedule of Expenditures of State Financial Assistance provided during the audit incorrectly omitted the activity for two grant projects, resulting in an understatement of expenditures of state financial assistance. **Auditor's Recommendation**: We recommend management review the process of preparing the Schedule of Expenditures of State Financial Assistance and implement additional controls to ensure that all expenditures are included. **Current Status**: The finding was corrected in fiscal year 2024.

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 24 day of June, 2025.

NOTARY PUBLIC
Print Name Lesyani Martinez

Personally known ✓ or produced identification _____

Type of identification produced: _____

My Commission Expires:
05/14/2027

LESYANI MARTINEZ
MY COMMISSION # HH 350565
EXPIRES: May 14, 2027

2024

DeSoto County, Florida
Clerk of the Circuit and County Courts

Financial Statements and Independent Auditor's Report

September 30, 2024

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

CLERK OF THE CIRCUIT AND COUNTY COURTS
DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2024

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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, 2024, 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 financial position of each major fund and the aggregate remaining fund information of the Clerk as of September 30, 2024, and the respective changes in financial position 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, 2024, 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 January 28, 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

January 28, 2025
Sarasota, Florida

FINANCIAL STATEMENTS

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Major Funds		
	General Fund	Public Records Trust Fund	Total Governmental Funds
Assets			
Cash and Cash Equivalents	$ 337,705	$ 111,117	$ 448,822
Due from Other Governments	19,549	-	19,549
Total Assets	357,254	111,117	468,371
Liabilities, Deferred Inflows, and Fund Balances			
Liabilities			
Accounts Payable	672	-	672
Accrued Payroll and Payroll Taxes	75	-	75
Due to Board of County Commissioners	29,095	-	29,095
Due to Other Governments	324,847	-	324,847
Total Liabilities	354,689	-	354,689
Deferred Inflows			
Unavailable Revenues	2,565	-	2,565
Total Deferred Inflows	2,565	-	2,565
Fund Balances			
Restricted for:			
Records Modernization	-	111,117	111,117
Total Fund Balances	-	111,117	111,117
Total Liabilities, Deferred Inflows, and Fund Balances	$ 357,254	$ 111,117	$ 468,371

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, 2024

	Major Funds		
	General Fund	Public Records Trust Fund	Total Governmental Funds
Revenues			
Intergovernmental Revenues	$ 340,465	$ -	$ 340,465
Charges for Services	1,035,856	1,130,935	2,166,791
Interest	27,363	22	27,385
Total Revenues	1,403,684	1,130,957	2,534,641
Expenditures			
Current:			
General Government:			
Personnel Services	297,084	-	297,084
Operating Expenditures	47,328	60,032	107,360
Court-Related Services:			
Personnel Services	793,250	-	793,250
Operating Expenditures	124,378	1,076,141	1,200,519
(Total Expenditures)	(1,262,040)	(1,136,173)	(2,398,213)
Excess (Deficiency) of Revenues Over (Under) Expenditures	141,644	(5,216)	136,428
Other Financing Sources (Uses)			
Reversion to the State of Florida	(253,227)	-	(253,227)
Transfers in from DeSoto County Board of County Commissioners	140,678	-	140,678
Transfers (out) to DeSoto County Board of County Commissioners	(29,095)	-	(29,095)
Total Other Financing Sources (Uses)	(141,644)	-	(141,644)
Net Change in Fund Balances	-	(5,216)	(5,216)
Fund Balance, Beginning of Year	-	116,333	116,333
Fund Balance, End of Year	$ -	$ 111,117	$ 111,117

See accompanying notes.

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2024

	Total Custodial Funds
Assets	
Cash	$ 1,203,446
Total Assets	1,203,446
Liabilities and Net Position	
Liabilities	
Due to Individuals and Businesses	4,624
Total Liabilities	4,624
Net Position	
Restricted for Individuals and Businesses	1,198,822
Total Net Position	1,198,822
Total Liabilities and Net Position	$ 1,203,446

See accompanying notes.

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
SEPTEMBER 30, 2024

	Total Custodial Funds
Additions	
Fees/Fines Collected for Other Governments	$ 4,913,691
Deposits and Other Trust Activities	2,188,466
Total Additions	7,102,157
Deductions	
Fees/Fines Disbursed to Other Governments	4,853,627
Deposits and Other Trust Activities Disbursed	2,485,799
(Total Deductions)	(7,339,426)
Change in Net Position	(237,269)
Net Position, Beginning of Year	1,436,091
Net Position, End of Year	$ 1,198,822

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 four 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, 2023 through September 30, 2024, the amount recorded as due to other governments includes $64,206 of September 2024 revenues that can be retained to fund 2025 expenditures, as well as $260,641, 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.

Note 2 - Cash and Investments

At year-end, the carrying amount of the Clerk's deposits was $1,650,388 ($446,942 in governmental funds and $1,203,446 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, 2024, the Clerk held $1,880 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.

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

Balance October 1, 2023	Additions	Retirements	Balance September 30, 2024	Due Within One Year
$ 49,260	$ 34,758	$ (43,360)	$ 40,658	$ 4,066

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.

Note 9 - Change in Reporting Entity

In the current year, the Documentary Stamp and Intangible Tax Fund is reported as custodial fund after being reported as a major special revenue fund in the prior year. This fund no longer meets the criteria to be recognized as a special revenue fund, and is reported as a custodial fund in the current year. There was no beginning fund balance to restate as of September 30, 2023, so there were no adjustments made to the financial statements due to this change in reporting entity.

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental Revenues	$ 292,945	$ 411,514	$ 340,465	$ (71,049)
Charges for Services:				
Court Activities	608,821	608,821	663,315	54,494
Non-Court Activities	205,000	205,000	372,541	167,541
Interest	-	-	27,363	27,363
Total Revenues	1,106,766	1,225,335	1,403,684	178,349
Expenditures				
Board Budget:				
General Government:				
Personnel Services	285,053	285,053	297,084	(12,031)
Operating Expenditures	45,000	60,625	47,328	13,297
State Budget:				
Court-Related Services:				
Personnel Services	782,165	900,734	793,250	107,484
Operating Expenditures	72,178	72,178	124,378	(52,200)
Capital Outlay	47,423	47,423	-	47,423
(Total Expenditures)	(1,231,819)	(1,366,013)	(1,262,040)	103,973
(Deficiency) Excess of Revenues (Under) Over Expenditures	(125,053)	(140,678)	141,644	282,322
Other Financing Sources (Uses)				
Reversion to the State of Florida	-	-	(253,227)	(253,227)
Transfers in from DeSoto County Board of County Commissioners	125,053	140,678	140,678	-
Transfers (out) to DeSoto County Board of County Commissioners	-	-	(29,095)	(29,095)
Total Other Financing Sources (Uses)	125,053	140,678	(141,644)	(282,322)
Net Change in Fund Balance	$ -	$ -	$ -	$ -

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024

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, 2024

	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	$ 496,688	$ 702,134	$ -	$ -	$ 4,624	$ 1,203,446
Total Assets	496,688	702,134	-	-	4,624	1,203,446
Liabilities and Net Position						
Liabilities						
Due to Individuals and Businesses	-	-	-	-	4,624	4,624
Total Liabilities	-	-	-	-	4,624	4,624
Net Position						
Restricted for:						
Individuals and Businesses	496,688	702,134	-	-	-	1,198,822
Total Liabilities and Net Position	$ 496,688	$ 702,134	$ -	$ -	$ 4,624	$ 1,203,446

DESOTO COUNTY, FLORIDA
CLERK OF THE CIRCUIT AND COUNTY COURTS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
SEPTEMBER 30, 2024

	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	$ -	$ 473,407	$ 1,266,113	$ 3,174,171	$ -	$ 4,913,691
Deposits and Other Trust Activities	1,572,156	278,885	-	-	337,425	2,188,466
Total Additions	1,572,156	752,292	1,266,113	3,174,171	337,425	7,102,157
Deductions						
Fees/Fines Disbursed to Other Governments	-	413,343	1,266,113	3,174,171	-	4,853,627
Deposits and Other Trust Activities Disbursed	1,965,572	182,802	-	-	337,425	2,485,799
(Total Deductions)	(1,965,572)	(596,145)	(1,266,113)	(3,174,171)	(337,425)	(7,339,426)
Change in Net Position	(393,416)	156,147	-	-	-	(237,269)
Net Position, Beginning of Year	890,104	545,987	-	-	-	1,436,091
Net Position, End of Year	$ 496,688	$ 702,134	$ -	$ -	$ -	$ 1,198,822

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, 2024, and the related notes to the financial statements, which collectively comprise the Clerk's financial statements, and have issued our report thereon dated January 28, 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. 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 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

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 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 28, 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, 2024. 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.

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

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

In our opinion, the Clerk complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

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

January 28, 2025
Sarasota, Florida

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, 2024. 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.

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

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

In our opinion, the Clerk complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

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

January 28, 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, 2024. 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.

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

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

In our opinion, the Clerk complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

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

January 28, 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 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 fiscal year ended September 30, 2024, and have issued our report thereon dated January 28, 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 January 28, 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.

Honorable Nadia Daughtrey
Clerk of the Circuit and County Courts
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 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, 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.

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 28, 2025
Sarasota, Florida

2024

DeSoto County, Florida
Sheriff

Financial Statements and Independent Auditor's Report

September 30, 2024

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

SHERIFF
DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2024

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PURVIS GRAY

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, 2024, 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, 2024, 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 of each major fund and the aggregate remaining fund information, only for that portion 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, 2024, 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 January 29, 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

January 29, 2025
Sarasota, Florida

FINANCIAL STATEMENTS

DESOTO COUNTY, FLORIDA
SHERIFF
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Major Funds			
	General Fund	Inmate Welfare Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets				
Cash	$ 1,190,882	$ 434,293	$ 18,183	$ 1,643,358
Due from Other Funds	9,000	-	-	9,000
Due from Individuals and Businesses	53,583	14,819	1,115	69,517
Total Assets	1,253,465	449,112	19,298	1,721,875
Liabilities and Fund Balances				
Liabilities				
Vouchers Payable	189,423	1,458	-	190,881
Accrued Liabilities	455,106	-	-	455,106
Unearned Revenue	172,425	-	-	172,425
Due to Board of County Commissioners	436,511	-	-	436,511
Total Liabilities	1,253,465	1,458	-	1,254,923
Fund Balances				
Restricted for:				
Inmate Benefits	-	447,654	-	447,654
Education and Training	-	-	17,304	17,304
Voluntary Extra Duty	-	-	805	805
Victim Advocate	-	-	1,189	1,189
Total Fund Balances	-	447,654	19,298	466,952
Total Liabilities and Fund Balances	$ 1,253,465	$ 449,112	$ 19,298	$ 1,721,875

See accompanying notes.

DESOTO COUNTY, FLORIDA
SHERIFF
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Major Funds			
	General Fund	Inmate Welfare Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues				
Intergovernmental	$ 664,278	$ -	$ -	$ 664,278
Charges for Services	50,095	203,458	64,548	318,101
Miscellaneous Income	90,678	3,920	5	94,603
Total Revenues	805,051	207,378	64,553	1,076,982
Expenditures				
Current:				
Public Safety - Law Enforcement:				
Personnel Services	7,813,223	-	60,280	7,873,503
Operating Expenditures	1,362,719	-	4,180	1,366,899
Capital Outlay	826,971	-	-	826,971
Debt Service - Principal	11,009	-	-	11,009
Public Safety - Corrections:				
Personnel Services	3,727,924	-	-	3,727,924
Operating Expenditures	1,765,728	177,898	-	1,943,626
Capital Outlay	68,669	-	-	68,669
Debt Service - Principal	11,708	-	-	11,708
Public Safety - Communications:				
Personnel Services	1,148,859	-	-	1,148,859
Operating Expenditures	280,578	-	-	280,578
Debt Service - Principal	12,083	-	-	12,083
Public Safety - E-911 Coordinators:				
Personnel Services	58,512	-	-	58,512
Court Services:				
Courthouse Security:				
Personnel Services	520,708	-	-	520,708
Operating Expenditures	32,762	-	-	32,762
(Total Expenditures)	(17,641,453)	(177,898)	(64,460)	(17,883,811)
(Deficiency) Excess of Revenues (Under) Over Expenditures	(16,836,402)	29,480	93	(16,806,829)
Other Financing Sources (Uses)				
Transfers from Board of County Commissioners:				
Primary Allocation	16,644,711	-	-	16,644,711
Supplemental Funding	618,620	-	-	618,620
Transfers to Board of County Commissioners	(436,511)	-	-	(436,511)
Transfers from Other Funds	9,582	-	(9,582)	-
Total Other Financing Sources (Uses)	16,836,402	-	(9,582)	16,826,820
Net Change in Fund Balances	-	29,480	(9,489)	19,991
Fund Balances, Beginning of Year	-	418,174	28,787	446,961
Fund Balances, End of Year	$ -	$ 447,654	$ 19,298	$ 466,952

See accompanying notes.

DESOTO COUNTY, FLORIDA
SHERIFF
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2024

	Custodial Funds
Assets	
Cash	$ 69,998
Due from Others	3,723
Total Assets	73,721
Liabilities	
Due to Others	50,618
Due to Other Funds	9,000
Total Liabilities	59,618
Net Position	
Restricted for Individuals, Organizations, and Other Governments	14,103
Total Net Position	14,103
Total Liabilities and Net Position	$ 73,721

See accompanying notes.

DESOTO COUNTY, FLORIDA
SHERIFF
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Custodial Funds
Additions	
Cash Bonds Collected	$ 135,901
Fines, Forfeitures, and Fees Collected	36,323
Evidence Monies Collected	77,889
Collections from Inmates	560,636
Miscellaneous Income	11
Total Additions	810,760
Deductions	
Cash Bonds Disbursed	135,901
Fines, Forfeitures, and Fees Disbursed	39,471
Evidence Monies Disbursed	77,913
Inmate Funds Disbursed	559,509
Total Deductions	812,794
Change in Fiduciary Net Position	(2,034)
Beginning Net Position	16,137
Ending Net Position	$ 14,103

See accompanying notes.

DESOTO COUNTY, FLORIDA
SHERIFF
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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**
  - **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. Basis of accounting 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. 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 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 estimates.

New Accounting Pronouncement
For the year ended September 30, 2024, the Sheriff implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections.* This pronouncement prescribes accounting and financial reporting for each category of accounting change and error correction. Statement No. 100 addresses how accounting changes and error corrections should be displayed in financial statements, disclosed in notes, and presented in required supplementary information and supplementary information.

Change Within the Reporting Entity
The Sheriff made a change to report activity for communications in the general fund, instead of the previously reported major governmental fund. This represents a change within the reporting entity, the result of which had no effect on the beginning fund balance of the governmental funds, nor the net position for governmental activities appearing in the government-wide statements of the County.

Note 2 - Cash and Cash Equivalents

Deposits
At year-end, the carrying amount of the Sheriff's deposits was $1,713,356 ($1,643,358 in governmental funds and $69,998 in custodial funds), and the bank balance was $1,786,190. 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, 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	$ 8,819,433	$ (5,045,778)	$ 3,773,655
Capital Additions	974,596	-	974,596
Depreciation/Amortization	-	(968,539)	(968,539)
(Disposals)	(457,562)	446,339	(11,223)
Ending Balance	$ 9,336,467	$ (5,567,978)	$ 3,768,489

The Sheriff routinely trades in assets when purchasing new assets. The remaining book value of the assets traded in is added to the value of the new asset. Additionally, the Board contributed capital assets to the Sheriff in the form of radios to enhance the operational capabilities of the Sheriff. Following is a reconciliation of 2024 capital asset additions above to capital outlay on the accompanying statement of revenues, expenditures, and changes in fund balance:

	2024
Capital Outlay	$ 895,640
Net Book Value of Trade-Ins and Donations	78,956
Total Capital Additions, Including SBITA and Lease Assets (Above)	$ 974,596

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 2024:

Beginning Balance	$ 628,638
Net Increase	118,257
Ending Balance	$ 746,895

The portion of the above compensated absences liability estimated to be paid during the next year (current portion) is $74,690.

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

The Sheriff has one right-to-use subscription through 2025 based on a two-year non-cancellable agreement, which is required to be recognized under GASB Statement No. 96. The subscription asset has a balance of $68,520. The asset is required to be amortized over the term of the contract, as that is considered to be the useful life of the asset. The accumulated amortization as of September 30, 2024, was $37,115 and approximately 1 year remains on the contract. There is a related subscription liability described further below.

As mentioned above, the Sheriff has one subscription through 2025. The Sheriff is required to make annual principal and interest payments of $34,800. The SBITA is discounted using a rate of 3.16%, which is based on the incremental borrowing rate calculated by the Sheriff. As of September 30, 2024, the value of the subscription liability was $0.

All capital assets and long-term debt, including SBITAs, used by the Sheriff in its governmental fund operations are reported in the statement of net position in the County's basic financial statements.

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.

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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental	$ 510,319	$ 510,319	$ 664,278	$ 153,959
Charges for Services	60,113	60,113	50,095	(10,018)
Miscellaneous Income	-	-	90,678	90,678
Total Revenues	570,432	570,432	805,051	234,619
Expenditures				
Current:				
Personnel Services	13,766,213	13,914,130	13,269,226	644,904
Operating Expenditures	3,495,033	3,698,058	3,441,787	256,271
Capital Outlay	251,000	270,153	895,640	(625,487)
Debt Service - Principal	-	-	34,800	(34,800)
Reserves	5,000	5,000	-	5,000
(Total Expenditures)	(17,517,246)	(17,887,341)	(17,641,453)	245,888
(Deficiency) Excess of Revenues (Under) Over Expenditures	(16,946,814)	(17,316,909)	(16,836,402)	480,507
Other Financing Sources (Uses)				
Transfers from Board of County Commissioners:				
Primary Allocation	16,555,318	16,644,711	16,644,711	-
Supplemental Funding	391,496	672,198	618,620	(53,578)
Transfers to Board of County Commissioners	-	-	(436,511)	(436,511)
Transfers from Other Funds	-	-	9,582	9,582
Total Other Financing Sources (Uses)	16,946,814	17,316,909	16,836,402	(480,507)
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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Charges for Services	$ 183,000	$ 183,000	$ 203,458	$ 20,458
Interest Income	84	84	120	36
Miscellaneous Income	4,000	4,000	3,800	(200)
Total Revenues	187,084	187,084	207,378	20,294
Expenditures				
Current:				
Public Safety - Corrections:				
Operating Expenditures	231,979	231,979	177,898	54,081
(Total Expenditures)	(231,979)	(231,979)	(177,898)	54,081
(Deficiency) Excess of Revenues (Under) Over Expenditures	(44,895)	(44,895)	29,480	74,375
Net Change in Fund Balance	(44,895)	(44,895)	29,480	74,375
Fund Balance, Beginning of Year	406,314	406,314	418,174	11,860
Fund Balance, End of Year	$ 361,419	$ 361,419	$ 447,654	$ 86,235

DESOTO COUNTY, FLORIDA
SHERIFF
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024

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.

SUPPLEMENTARY INFORMATION

DESOTO COUNTY, FLORIDA
SHERIFF
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Education Fund	Voluntary Extra Duty Fund	Victim Advocate Fund	Total Non-Major Governmental Funds
Assets				
Cash	$ 16,994	$ -	$ 1,189	$ 18,183
Due from Individuals and Businesses	310	805	-	1,115
Total Assets	17,304	805	1,189	19,298
Liabilities				
Accrued Liabilities	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances				
Restricted for:				
Education and Training	17,304	-	-	17,304
Voluntary Extra Duty	-	805	-	805
Victim Advocate	-	-	1,189	1,189
Total Fund Balances	17,304	805	1,189	19,298
Total Liabilities and Fund Balances	$ 17,304	$ 805	$ 1,189	$ 19,298

DESOTO COUNTY, FLORIDA
SHERIFF
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Education Fund	Voluntary Extra Duty Fund	Victim Advocate Fund	Total Non-Major Governmental Funds
Revenues				
Charges for Services	$ 4,043	$ 60,505	$ -	$ 64,548
Miscellaneous Income	3	2	-	5
Total Revenues	4,046	60,507	-	64,553
Expenditures				
Current:				
Public Safety - Law Enforcement:				
Personnel Expenditures	-	60,280	-	60,280
Operating Expenditures	4,180	-	-	4,180
(Total Expenditures)	(4,180)	(60,280)	-	(64,460)
Other Financing Sources (Uses)				
Operating Transfers Out	-	(9,582)	-	(9,582)
Total Other Financing Sources (Uses)	-	(9,582)	-	(9,582)
Net Change in Fund Balances	(134)	(9,355)	-	(9,489)
Fund Balances, Beginning of Year	17,438	10,160	1,189	28,787
Fund Balances, End of Year	$ 17,304	$ 805	$ 1,189	$ 19,298

DESOTO COUNTY, FLORIDA
SHERIFF
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2024

	Cash Bond Fund	Individual Depositors Fund	Other Suspense Fund	Inmate Trust Fund	Total Custodial Funds
Assets					
Cash	$ 9,362	$ 10,872	$ 4,161	$ 45,603	$ 69,998
Due from Others	-	185	3,538	-	3,723
Total Assets	9,362	11,057	7,699	45,603	73,721
Liabilities					
Due to Others	6,350	3,396	4,157	36,715	50,618
Due to Other Funds	3,000	3,000	3,000	-	9,000
Total Liabilities	9,350	6,396	7,157	36,715	59,618
Net Position					
Restricted for Individuals, Organizations, and Other Governments	12	4,661	542	8,888	14,103
Total Net Position	12	4,661	542	8,888	14,103
Total Liabilities and Net Position	$ 9,362	$ 11,057	$ 7,699	$ 45,603	$ 73,721

DESOTO COUNTY, FLORIDA
SHERIFF
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Cash Bond Fund	Individual Depositors Fund	Other Suspense Fund	Inmate Trust Fund	Total Custodial Funds
Additions					
Cash Bonds Collected	$ 135,901	$ -	$ -	$ -	$ 135,901
Fines, Forfeitures, and Fees Collected	-	36,323	-	-	36,323
Evidence Monies Collected	-	-	77,889	-	77,889
Collections from Inmates	-	-	-	560,636	560,636
Miscellaneous Income	2	2	2	5	11
Total Additions	135,903	36,325	77,891	560,641	810,760
Deductions					
Cash Bonds Disbursed	135,901	-	-	-	135,901
Fines, Forfeitures, and Fees Disbursed	-	39,471	-	-	39,471
Evidence Monies Disbursed	-	-	77,913	-	77,913
Inmate Funds Disbursed	-	-	-	559,509	559,509
Total Deductions	135,901	39,471	77,913	559,509	812,794
Change in Net Position	2	(3,146)	(22)	1,132	(2,034)
Beginning Net Position	10	7,807	564	7,756	16,137
Ending Net Position	$ 12	$ 4,661	$ 542	$ 8,888	$ 14,103

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, 2024, and the related notes to the financial statements, which collectively comprise the Sheriff's financial statements, and have issued our report thereon dated January 29, 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

January 29, 2025
Sarasota, Florida

PURVIS GRAY

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, 2024, as required by Section 10.556(10)(a), *Rules of the Auditor General*. 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.

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

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

In our opinion, the Sheriff complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

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

January 29, 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, 2024, and have issued our report thereon dated January 29, 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 January 29, 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 abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, 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

January 29, 2025
Sarasota, Florida

2024

DeSoto County, Florida
Tax Collector

Financial Statements and Independent Auditor's Report

September 30, 2024

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

TAX COLLECTOR
DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2024

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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, 2024, 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, 2024, 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, 2024, 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 January 7, 2025, 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

January 7, 2025
Sarasota, Florida

FINANCIAL STATEMENTS

DESOTO COUNTY, FLORIDA
TAX COLLECTOR
BALANCE SHEET
GENERAL FUND (MAJOR FUND)
SEPTEMBER 30, 2024

Assets		
Cash and Cash Equivalents	$	339,653
Due from Other Governments		18,241
Total Assets		357,894
Liabilities, Deferred Inflows, and Fund Balance		
Liabilities		
Due to Board of County Commissioners		301,718
Due to Other Governments		9,527
Unearned Revenue		28,408
Total Liabilities		339,653
Deferred Inflows of Resources		
Unavailable Revenue		18,241
Total Deferred Inflows of Resources		18,241
Fund Balance		-
Total Liabilities, Deferred Inflows, and Fund Balance	$	357,894

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, 2024

Revenues		
Commissions and Fees:		
Board of County Commissioners	$	971,877
Other Governmental Units		323,707
Delinquent Tax Fees		115,499
Other Taxing Districts		21,164
Miscellaneous		1,565
Total Revenues		1,433,812
Expenditures		
Current:		
General Government:		
Personnel Services		886,212
Operating Expenditures		132,571
Capital Outlay		113,311
(Total Expenditures)		(1,132,094)
Excess of Revenues Over Expenditures		301,718
Other Financing Sources (Uses)		
Distribution of Excess Commissions to DeSoto County, Florida, Board of County Commissioners		(301,718)
Total Other Financing Sources (Uses)		(301,718)
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, 2024

	Custodial Fund
Assets	
Cash and Cash Equivalents	$ 666,256
Accounts Receivable	31,607
Total Assets	697,863
Liabilities	
Due to Other Governments	650,112
Escrow Deposits	47,751
Total Liabilities	697,863
Net Position	-
Total Liabilities and Net Position	$ 697,863

See accompanying notes.

DESOTO COUNTY, FLORIDA
TAX COLLECTOR
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Custodial Fund
Additions	
Property Taxes Collected for:	
Board of County Commissioners	$ 29,760,883
Other Taxing Agencies	18,493,057
Tax Certificate Redemptions:	
Board of County Commissioners	17,355
Individual Certificate Holders	2,090,078
Licenses and Fees Collected for Other Governments	5,660,020
Total Additions	56,021,393
Deductions	
Disbursements of Property Taxes to:	
Board of County Commissioners	29,760,883
Other Taxing Agencies	18,493,057
Disbursements of Tax Certificate Redemptions to:	
Board of County Commissioners	17,355
Other Taxing Agencies	2,090,078
Disbursements of Licenses and Fees to Other Governments	5,660,020
Total Deductions	(56,021,393)
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, 2024

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 amount of vested compensated absences payable under the Tax Collector's vacation policy is reported as a liability in the statement of net position in the County's financial statements. That liability includes earned but unused vacation, as well as the *Federal Insurance Contribution Act* taxes related thereto. After six months of service, vacation time is paid out hour-for-hour upon separation from employment. Non-vested amounts are not considered to be significant.

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.

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.

Note 2 - Cash and Investments

Cash
At year-end, the carrying amount of the Tax Collector's deposits was $1,000,709 ($334,453 in governmental funds and $666,256 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, 2024, the Tax Collector held $5,200 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, 2023	Additions	Retirements	Balance September 30, 2024	Due Within One Year
Compensated Absences	$ 4,769	$ 29,760	$ (30,143)	$ 4,386	$ 4,386

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, 2024

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Commissions and Fees:				
Board of County Commissioners	$ 872,000	$ 872,000	$ 971,877	$ 99,877
Other Governmental Units	315,310	315,310	323,707	8,397
Delinquent Tax Fees	100,000	100,000	115,499	15,499
Other Taxing Districts	28,000	28,000	21,164	(6,836)
Miscellaneous	500	500	1,565	1,065
Total Revenues	1,315,810	1,315,810	1,433,812	118,002
Expenditures				
Current:				
General Government:				
Personnel Services	910,046	934,330	886,212	48,118
Operating Expenditures	163,678	162,622	132,571	30,051
Capital Outlay	64,668	113,524	113,311	213
(Total Expenditures)	(1,138,392)	(1,210,476)	(1,132,094)	78,382
Excess of Revenues Over Expenditures	177,418	105,334	301,718	196,384
Other Financing Sources (Uses)				
Distribution of Excess Commissions to DeSoto County, Florida, Board of County Commissioners	(177,418)	(105,334)	(301,718)	(196,384)
Total Other Financing Sources (Uses)	(177,418)	(105,334)	(301,718)	(196,384)
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -	$ -

OTHER REPORTS

PURVIS GRAY

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, 2024, and the related notes to the financial statements, which collectively comprise the Tax Collector's financial statements, and have issued our report thereon dated January 7, 2025.

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

January 7, 2025
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, 2024. 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.

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

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

In our opinion, the Tax Collector complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

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, her 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 7, 2025
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, 2024, and have issued our report thereon dated January 7, 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 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 7, 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 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, her management team, 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 7, 2025
Sarasota, Florida

2024

DeSoto County, Florida
Property Appraiser

Financial Statements and Independent Auditor's Report

September 30, 2024

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

PROPERTY APPRAISER
DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2024

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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, 2024, 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, 2024, 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, 2024, 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 January 20, 2025, on our consideration of the Property Appraiser's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Property Appraiser's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Property Appraiser's internal control over financial reporting and compliance.

Purvis Gray

January 20, 2025
Sarasota, Florida

FINANCIAL STATEMENTS

DESOTO COUNTY, FLORIDA
PROPERTY APPRAISER
BALANCE SHEET
GENERAL FUND (MAJOR FUND)
SEPTEMBER 30, 2024

Assets	
Cash	$ 161,682
Total Assets	161,682
Liabilities and Fund Balance	
Liabilities	
Accounts Payable and Accrued Expenses	13,960
Due to DeSoto County Board of County Commissioners	145,830
Due to Other Governments	1,892
Total Liabilities	161,682
Fund Balance	-
Total Liabilities and Fund Balance	$ 161,682

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, 2024

Revenues		
Charges for Services:		
DeSoto County Board of County Commissioners	$	1,443,245
Other Taxing Agencies		16,837
Interest Income		1,097
Miscellaneous		764
Total Revenues		1,461,943
Expenditures		
Current:		
General Government:		
Personnel Services		1,006,405
Operating Expenditures		272,925
Capital Outlay		36,783
(Total Expenditures)		(1,316,113)
Excess of Revenues Over Expenditures		145,830
Other Financing Sources (Uses)		
Distribution of Excess Appropriations to DeSoto County		
Board of County Commissioners		(145,830)
Total Other Financing Sources (Uses)		(145,830)
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, 2024

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 (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.

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.

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 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.

Note 2 - Cash and Investments

Cash
At year-end, the carrying amount of the Property Appraiser's deposits was $161,582. 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, 2024, 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*, 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 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

The amount of compensated absences payable under the Property Appraiser's annual leave and sick leave policy is reported as a liability in the statement of net position in the County's financial statements. That liability includes earned but unused vacation, as well as payroll taxes related thereto. Annual vacation is accrued based on length of employment. After six months of service, annual vacation is paid out hour-for-hour upon separation from employment.

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

	Balance October 1, 2023	Additions	Retirements	Balance September 30, 2024	Due Within One Year
Compensated Absences	$ 40,338	$ 30,954	$ (21,590)	$ 49,702	$ 4,970

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, 2024

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final	Amounts	Positive (Negative)
Revenues				
Charges for Services:				
DeSoto County Board of County Commissioners	$ 1,422,238	$ 1,438,763	$ 1,443,245	$ 4,482
Other Taxing Agencies	18,680	19,198	16,837	(2,361)
Interest Income	-	-	1,097	1,097
Miscellaneous	-	-	764	764
Total Revenues	1,440,918	1,457,961	1,461,943	3,982
Expenditures				
Current:				
General Government:				
Personnel Services	1,088,329	1,100,427	1,006,405	94,022
Operating Expenditures	287,189	274,884	272,925	1,959
Capital Outlay	5,400	42,400	36,783	5,617
Reserve	60,000	40,250	-	40,250
(Total Expenditures)	(1,440,918)	(1,457,961)	(1,316,113)	141,848
Excess of Revenues Over Expenditures	-	-	145,830	145,830
Other Financing Sources (Uses)				
Distribution of Excess Appropriations to DeSoto County Board of County Commissioners	-	-	(145,830)	(145,830)
Total Other Financing Sources (Uses)	-	-	(145,830)	(145,830)
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	$ -	$ -	$ -	$ -

OTHER REPORTS

PURVIS GRAY

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, 2024, and the related notes to the financial statements, and have issued our report thereon dated January 20, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

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

January 20, 2025
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, 2024. 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.

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

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

In our opinion, the Property Appraiser complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

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

January 20, 2025
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, 2024, and have issued our report thereon dated January 20, 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 January 20, 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 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

January 20, 2025
Sarasota, Florida

2024

DeSoto County, Florida
Supervisor of Elections

Financial Statements and Independent Auditor's Report

September 30, 2024

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

SUPERVISOR OF ELECTIONS
DESOTO COUNTY, FLORIDA

SEPTEMBER 30, 2024

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PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

Honorable Mark F. Negley
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, 2024, 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, 2024, 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, 2024, 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 Mark F. Negley
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.

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 Mark F. Negley
Supervisor of Elections
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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 2, 2025, on our consideration of the Supervisor of Elections' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Supervisor of Elections' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Supervisor of Elections' internal control over financial reporting and compliance.

Purvis Gray

January 2, 2025
Sarasota, Florida

FINANCIAL STATEMENTS

DESOTO COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
BALANCE SHEET
GENERAL FUND (MAJOR FUND)
SEPTEMBER 30, 2024

Assets		
Cash	$	21,133
Prepaid Items		13,493
Total Assets		34,626
Liabilities and Fund Balance		
Liabilities		
Accounts Payable and Accrued Expenses		15,504
Due to Board of County Commissioners		5,629
Total Liabilities		21,133
Fund Balance		
Non-Spendable		13,493
Total Fund Balance		13,493
Total Liabilities and Fund Balance	$	34,626

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, 2024

Revenues		
Charges for Services	$	1,436
Interest Income		3
Total Revenues		1,439
Expenditures		
Current:		
General Government:		
Personnel Services		330,260
Operating Expenditures		193,296
(Total Expenditures)		(523,556)
(Deficiency) of Revenues (Under) Expenditures		(522,117)
Other Financing Sources (Uses)		
Transfers in from DeSoto County, Board of County Commissioners		521,372
Transfers out to DeSoto County, Board of County Commissioners		(5,629)
Total Other Financing Sources (Uses)		515,743
Net Change in Fund Balance		(6,374)
Fund Balance, Beginning of Year		19,867
Fund Balance, End of Year	$	13,493

See accompanying notes.

DESOTO COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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. Expenditures are recorded when the liability is incurred, except for accumulated sick and vacation pay, which is not recorded until paid.

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.

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.

Excess of Expenditures over Appropriations
For the fiscal year ended September 30, 2024, the Supervisor of Elections' expenditures exceeded the appropriations by $2,184, and there was no budget amendment filed.

Compensated Absences
The full-time employee of the Supervisor of Elections is entitled to annual vacation and sick leave with pay. The employee may accumulate unused vacation leave up to a maximum of 200 hours and can accumulate sick leave with no limit. The employee is encouraged to use their annual leave in the year that it is earned. The Supervisor of Elections records compensated absences as expenditures when the leave is used by the employee.

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 Supervisor of Elections has a non-spendable fund balance of $13,493 as of September 30, 2024.

- **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, 2024.

- **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, 2024.

- **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.

Note 2 - Cash and Investments

At year-end, the carrying amount of the Supervisor of Elections' deposits was $21,133. 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, 2024.

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 his 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. The change in compensated absences during fiscal year 2024 is as follows:

Beginning Balance	$ 2,500
Increases	6,300
Decreases	(8,300)
Ending Balance	$ 500

Upon termination of employment, employees with more than ten years of service can receive payment for half of their accumulated sick leave. Non-vested amounts are not considered to be significant. The portion of the compensated absences liability estimated to be paid during the next year (current portion) is $500.

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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Charges for Services	$ -	$ -	$ 1,436	$ 1,436
Interest Income	-	-	3	3
Total Revenues	-	-	1,439	1,439
Expenditures				
Current:				
General Government:				
Personnel Services	320,741	333,301	330,260	3,041
Operating Expenditures	188,071	188,071	193,296	(5,225)
(Total Expenditures)	(508,812)	(521,372)	(523,556)	(2,184)
(Deficiency) of Revenues (Under) Expenditures	(508,812)	(521,372)	(522,117)	(745)
Other Financing Sources (Uses)				
Transfers in from DeSoto County, Board of County Commissioners	508,812	521,372	521,372	-
Transfers out to DeSoto County, Board of County Commissioners	-	-	(5,629)	(5,629)
Total Other Financing Sources (Uses)	508,812	521,372	515,743	(5,629)
Net Change in Fund Balance	-	-	(6,374)	(6,374)
Fund Balance, Beginning of Year	-	-	19,867	19,867
Fund Balance, End of Year	$ -	$ -	$ 13,493	$ 13,493

See accompanying note.

DESOTO COUNTY, FLORIDA
SUPERVISOR OF ELECTIONS
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024

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. As of September 30, 2024, the Supervisor of Elections' expenditures exceeded the amended budget by $2,184.

OTHER REPORTS

PURVIS GRAY

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 Mark F. Negley
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, 2024, 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 2, 2025.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the Supervisor of Elections' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our 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.

Honorable Mark F. Negley
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*

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 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 2, 2025
Sarasota, Florida

PURVIS GRAY

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

Honorable Mark F. Negley
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, 2024. 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, 2024.

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 2, 2025
Sarasota, Florida

MANAGEMENT LETTER

Honorable Mark F. Negley
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, 2024, and have issued our report thereon dated January 2, 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 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 2, 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 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.

Honorable Mark F. Negley
Supervisor of Elections
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 noted the following:

- **2024-01 Expenditures in Excess of Appropriations**
  Florida Statute Section 129.06 requires all expenditures of the Supervisor of Elections to be within the adopted budget, as amended. As of September 30, 2024, the Supervisor of Elections exceeded the amended budget by $2,184. Therefore, the Supervisor of Elections is not in compliance with the aforementioned Florida Statute. We recommend that the Supervisor of Elections implement a process to review expenditures and monitor the budget on a timely basis, and communicate with the Board of County Commissioners if unanticipated expenditures will be incurred.

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 2, 2025
Sarasota, Florida

MARK F. NEGLEY
SUPERVISOR OF ELECTIONS
DeSoto County, Florida

January 29, 2024

Purvis, Gray & Company
5001 Lakewood Ranch Blvd
Suite 101
Sarasota, Fl 34240

Dear Sirs,

We have received and reviewed your audit of the financial statements of the DeSoto County Supervisor of Elections for the year ended September 30,2024.

Current Year Findings:
2024-01 Expenditures in Excess of Appropriations

Supervisor of Elections Response:

We do acknowledge the matter disclosed on page seventeen of your management letter and agree with the recommendations of the auditors.
2024-01 In the current fiscal and beyond, the Supervisor of Elections office will implement a process to review expenditures and monitor the budget on a timely basis, and communicate with the Board of County Commissioners if unanticipated expenditures will be incurred.

Sincerely,

Mark F. Negley
Supervisor of Elections

Post Office Box 89 / Arcadia, Florida 34265 / Phone (863) 993-4871 / Fax (863) 993-4875

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, 2024, and have issued our report thereon dated June 30, 2025. 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 August 7, 2024. Professional standards also require that we communicate to you the following information related to our audit.

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. Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections* was adopted during 2024. The effects of new accounting pronouncements are described in Note 1. The application of existing policies was not changed during 2024. 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).

- **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.

- **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.

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
While significant improvements were made during the fiscal year, as further described in findings 2024-01 and 2024-02 in the Schedule of Findings and Questioned Costs, the completion of the audit was delayed due to delays in the financial close and reporting and inventory management processes, which included significant post-closing entries to the working trial balance.

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 properly recognize federal and state public assistance previously reported as unearned revenue in the combined amount of $4,730,586.

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 30, 2025.

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 proper.

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 Directors 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 $588,000. 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.

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.

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 30, 2025
Sarasota, Florida

DeSoto County

8/12/2025

Item #: 8.

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

DEPARTMENT: Human Resources
SUBMITTED BY: **Latrinda Jones, Human Resources Director**
PRESENTED BY: **Latrinda Jones, Human Resources Director**

TITLE & DESCRIPTION:
Employee & Recognition Awards

SUMMARY:
The recipients of these awards have made a significant contribution towards the goals of the County and their departments through exceptional job performance and/or service above and beyond their normal job duties. The Longevity Service Awards will be presented to employees with varying years of service in 5 year increments.

BACKGROUND:
Employee recognition awards are awarded semi-annually. In accordance with the guidelines of the Employee Recognition Policy, recipients will typically receive a personalized certificate; announcement of achievement(s); an article displayed to the public via the County webpage describing the accomplishment(s) and any other contributions. Each award category may include additional awards.

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

8/12/2025

Item #: 9.

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

DEPARTMENT: Turner Center
SUBMITTED BY: **Sondra Guffey**
PRESENTED BY: **Sondra Guffey**

TITLE & DESCRIPTION:
Turner Center Fee Adjustment Resolution

REQUESTED MOTION:
Approve Turner Center Fee Adjustment

SUMMARY:
The Turner Center presented a revised fee schedule in 2024. The Board voted in the June 25, 204 meeting to waive the fees for Farm City Week, the Wednesday to Wednesday before Thanksgiving annually. This new schedule will reflect that as well as a few other adjustments.

BACKGROUND:
The Board approved a new fee schedule in 2024, for the first time since 2015. In addition to Farm City Week, there are other fees that need to be adjusted based on changes in usage and circumstances. Some fees have been eliminated.

FUNDS:
Budget Amount: **N/A**
Actual Agenda Item: **Turner Center Fee Adjustment**
Cost: Click or tap here to enter text.
Account Number: **001-3479001400, 001-3479002000, 001-347900400**
Explanation: **There will be a slight increase in rental income and staffing income as the Turner Center will be charging for services previously not charged.**

DESOTO COUNTY, FLORIDA

RESOLUTION NO. 2025-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, APPROVING AMENDMENTS TO THE TURNER AGRI-CIVIC CENTER SCHEDULE OF FEES AND CHARGES, AND TO THE TURNER AGRI-CIVIC CENTER MANAGEMENT AND FACILITY OPERATION POLICIES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Turner Agri-Civic Center has an existing schedule of rental fees and charges, as well as management and facility operation policies, which guide its operation, and provide for the management of the Turner Agri-Civic Center in a professional, businesslike and cost-efficient manner; and

WHEREAS, the Board finds that amending the existing schedule of rental fees and charges and updating the existing policies, rules, and regulations related to the management and operation of the Turner Agri-Civic Center are necessary and in the best interest of the residents and taxpayers of DeSoto County, Florida.

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 by reference as part of this Resolution.

Section 2. The existing Management and Facility Operation Policy for the Turner Agri-Civic Center is hereby replaced with Exhibit A attached to this Resolution.

Section 3. That the existing schedule of rental fees and charges for the Turner Agri-Civic Center is replaced with the schedule of rental fees and charges, attached to this Resolution as Exhibit B.

Section 4. That this Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 12th day of August, 2025.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF DESOTO COUNTY, FLORIDA

By:_____

_____
Mandy Hines,
County Administrator

J.C. Deriso, Chairman

_____
Valerie Vicente
County Attorney

EXHIBIT A
Amended August 12, 2025

MANAGEMENT & FACILITY OPERATIONS POLICY GENERAL INFORMATION[1]

PART 1—MANAGEMENT POLICIES

A. County Administrator and Facility Manager

1. The Facility Director serving under the County Administrator shall serve as the chief administrative official for the Turner Agri-Civic Center and the operations and activities at the Facilities.

2. The County Administrator shall have the supervision and control over the Facility Director, who shall be responsible for the daily activities and employees at the Facilities.

3. It is the intent of this manual to provide policies for administration and management of the affairs of the facilities in a manner consistent with the administration and management of the affairs of county government. The relationship of the County Administrator to the Facility Director shall be consistent with the relationship of the County department heads and office directors to the County Administrator.

B. Purchasing, Personnel, Financial Transactions and Legal Affairs

Procurement of goods and services shall be performed in accordance with DeSoto County purchasing ordinances, policies and procedures.

1. Recruitment, selection, promotion, supervision and other personnel transactions shall be performed in accordance with DeSoto County Human Resources policies and procedures.

2. All accounting and financial transactions shall be undertaken and maintained in compliance with the applicable policies and procedures of the County Finance Department policies and procedures.

3. Legal services for the Facilities shall be provided by or under the supervision of the County Attorney.

[1] **As amended on September 18, 2015, and September 24, 2024**

EXHIBIT A
Amended August 12, 2025

PART 2—FACILITY OPERATION POLICIES

The policies pertaining to the use of any of the facilities contained in this section are in addition to policies outlined in the contract documents between the Licensee and County.

A. County Administrator and Facility Director

1. Use Contracts – The County Administrator and Facility Director are authorized to enter into contracts for the use of Facilities which are consistent with policies adopted by DeSoto County, including approved agreements, general conditions and facilities use regulations.

2. Reasonable Accommodations – The County Administrator and Facility Director are authorized to provide reasonable accommodation to cause events to be successful and reflect favorably on the management and operation of the facilities. It is the intent that this provision be interpreted broadly to afford the Administrator reasonable latitude in responding to unforeseen circumstances.

3. Claims and Disputes – The County Administrator is authorized to settle claims and disputes arising out of the performance of the agreements associated with these policies when, in the County Administrator's reasonable discretion, a good faith claim is made regarding the adjusted balance due or amount paid pursuant to such agreement for the use of the space, services and products of the Facilities. Any such settlement must be based upon the County Administrator's determination that an adjustment is fair due to a misunderstanding or because the Licensee, in good faith, believes that the Facilities failed to adequately perform its obligations under an agreement. The County Administrator's determination on such claims and disputes shall be final.

4. Delegation – With the exception of the paragraph above, the County Administrator may delegate the authority provided herein to the Facility Manager or qualified staff.

B. Booking Policies

1. Special Consideration – It is the responsibility of staff to operate the Facilities in a sound business manner in an effort to maximize both the economic and community benefit and to provide financial stability of the facilities. The County Administrator, or designee, may promote, solicit, develop, and make reservations for any activity deemed appropriate to the objectives of the Facilities.

2. Booking Policy – Licensee has not secured the facility until a signed contract has been received along with any required deposits. Tentative Dates will be held for 14 days, during which time the prospective user must complete an application form. Should another applicant request the same date, the original applicant will be given 24 hours to exercise first right of refusal and submit a contract and deposits.

3. Competing Events - At the Licensee's request, or when the County Administrator, or designee, determines it is in the best interest of the Facilities, scheduled activities determined to be competing for specialized and specific local markets (boat shows, etc.) may be denied use for a similar event for a period of up to 60 days prior to, and after, a contracted event.

4. Events may be contracted no earlier than the time frames set forth below:

   Conventions, public and private trade shows – 24 months in advance
   Concerts, Sporting events, multiple day events – 24 months in advance
   Non-public events – 18 months in advance

   County-sponsored events with over $10,000.00 in County expenditures shall be presented to the Board of County Commissioners for approval or disapproval. Such presentation to the Board shall include a proposed budget for the event showing the estimated revenues and expenses.

C. Waiver of Fee(s); Limitations

1. Official County Use. No charge shall be applied to rental of space, equipment, and utility charges for meetings Monday through Thursday, pending availability, for the conduct of official business for the Board of County Commissioners of DeSoto County, including its departments and offices, which cannot, due to logistics and size, be accommodated in other County facilities. Twenty (20) percent of base room rent may be charged to offset labor costs for set-up and tear down of rooms used, as well as administrative costs. Otherwise, Licensee is responsible for set up and clean up. All Licensees are responsible to remove trash and clean-up messes. A Completed Use Application shall be required. Paid rentals have priority and may displace government use with at least a two-month notice.
2. Other Governmental Agency and 4H Use. Other governmental and 4H may use the facilities Monday – Thursday for events that benefit the community, subject to the same conditions and responsibilities as set forth in Paragraph (C)(1) above.
3. School Board Use. The Desoto County School Board may schedule Graduation and Junior-Senior Prom without charge by giving a 12- 24 month notice to the Turner Center Director.

4. Farm City Week. Farm City Week is held annually, from Wednesday to Wednesday, the week before Thanksgiving. Rental fees for the Turner Center Turner Arena or barns will be waived during Farm City Week subject to the below conditions and limitations:
   a) Only Licensees (individuals or entities) that have a registered business or agricultural operation within the jurisdictional boundaries of DeSoto County, including the City of Arcadia are eligible for the fee waiver;
   b) A Completed Use Application shall be required;
   c) Insurance(s) shall be required in the amounts and form as required by Center Management;
   d) The Licensee's event/use must be directly related to, or showcase, what is generally accepted as an agricultural activity;
   e) The proposed event must be open to the public, and the Licensee shall not be permitted to charge members of the public for attending the event, nor can the Licensee charge a parking fee;
   f) Based upon availability, the Turner Center may provide tables, sound system, a stage and chairs (indoor use only), the Licensee remains responsible for set up and clean up—to include all trash placed in roll-off or dumpsters, and all animal waste shall be removed by the Licensee at its sole expense;
   g) All other rentals, including but not limited to, RV rentals, tablecloths, and artificial plants shall be at the standard rate as set forth in adopted fee scheduled or as otherwise dictated by Center Management;
   h) The Turner Center reserves the right to sell food through concession stand(s) or otherwise;
   i) The Turner Center is under no obligation to assist in organizing or implementing the proposed event;
   j) Neither the Turner Center nor DeSoto County Government shall provide financial support for the proposed event;
   k) The Turner Center reserves right to charge cleaning fee; and
   l) Use of barns shall not include use of the Exhibit Hall.

D. Deposit Policies

1. Damage Deposits – A damage deposit is required with all signed agreements. Center Management will determine an appropriate deposit commensurate with space contracted, services and equipment requested, and event type. Damage deposits for all arena events shall be a minimum of $500.

2. Deposit Payments – Made in the form of cash, credit card, certified check or money order.

3. Notification – If the Balance of Charges is not paid when due, all prior payments may be forfeited and Center Management may advise the public and the media that the event will not take place as scheduled.

4. The Center Management has flexibility to waive deposits for users with long-standing history and positive usage.

E. Refund Policies

1. No refund of payments or actual costs incurred in preparation for an event will be issued if an event is cancelled by the Licensee or the agreement is breached. Any excess deposits will be refunded after all costs have been paid.

2. Deposits are refundable after final settlement with Center Management, provided facility is returned in the same condition as accepted. Licensee shall be responsible for actual damages to the facility.

3. If cancellation is made less than 30 days before an event, the deposit may not be refunded.

F. Established Accounts

The County Administrator, or designee, at his/her discretion, may allow flexibility in the payment schedule for established accounts. Established accounts refer to organizations that have had several events with the Facilities and maintained a satisfactory payment history.

G. Event Location Changes

The County Administrator, or designee, at his/her discretion, may allow changes in the space used, known as upgrades or downgrades, depending upon availability of space and time for Center Management to make such changes. Payments will be increased based upon space to be used. All previously paid payments will be applied toward the revised payment amount. No refunds of payment will be made.

H. Denial of Use

1. The County Administrator, or designee, is authorized to decline to approve any application on the basis of credit references, financial ability, community standards or prior experience.

2. Facilities – The County Administrator, or designee, may promote, solicit, develop, and make reservations for any activity deemed appropriate to the objectives of the Facilities Booking Policy—Licensee has not secured the facility until a signed

contract has been received along with any required deposits. Tentative Dates will be held for 14 days, during which time the prospective user must complete Use Application form. Should another applicant request the same date, the original applicant will be given 24 hours to exercise first right of refusal, and submit a contract and deposits.

Exhibit B--Revised 2025

Schedule Rental Fees & Charges

Arena Rental

		Daily Rate	Tax	Daily Total	Hourly		Damage* Deposit
Public Events & non-residents	Monday-Thursday	$1,000.00	$75.00	$1,075.00	$100.00		$500-$1,000
	Fri., Sat. or Sunday	$2,000.00	$150.00	$2,150.00	$125.00		$500-$1,000
DeSoto Residents	Monday-Thursday	$800.00	$60.00	$860.00	$82.50		$500.00
	Fri., Sat. or Sun.	$1,425.00	$106.88	$1,531.88	$100.00		$500-$1,000
Non-Profit*	Monday-Thursday	$800.00		$800.00	$100.00		$500.00
	Fri., Sat. or Sun.	$1,425.00		$1,425.00	$100.00		$500-$1,000
AG Events***	Monday-Thursday	$990.00	$74.25	$1,064.25	N/A		$500.00
	Fri, Sat. or Sun.	$1,200.00	$90.00	$1,290.00			$500.00
Set-up/Clean up Day		$300-$500					

*Damage deposit is refunded if the facility is returned in good condition.

**Non-Profit Rate shall only be applied to a non-profit that is serving DeSoto County and is holding a function directly related to the organization's 501c3 or 501c6, IRS non-profit purpose. Any event not directly related to the official non-pfofit purpose will be subject to and charged the standard private rates. Functions such as--but not limited to--birthday, anniversary, baby shower or social gatherings not consistent with the official non-profit purpose shall not be afforded the non-profit rates. In the event an entity is found to abuse the non-profit rates, the entity will be subject to the loss of any and all deposits and may be suspended from the non-profit rental rates afforded in this schedule for a period of one year at tthe discretion of the Turner Center Director.

***To be considered an Ag Event, the maximum ticket rate must be $15 adult and $7 children. If ticket price is above this rate, renter will pay the public rental rate.

Farm-City Week-The week before Thanksgiving (Wednesday Through Wednesday) annually. Facilities reserved for Ag-Related Events. No rental charge

Multiple Day Discount: 20% off base rental rate

Rental Fees & Charges: Exhibit Hall							Exhibit B-Revised 2025
		Daily Rate	**Tax**	**Daily Total**	**Hourly**		**Damage Deposit**
Public	Monday-Thursday	$350.00	$26.25	$376.25	$85.00		$200.00
	Fri., Sat., Sun.	$425.00	$31.88	$456.88	$100.00		$200.00
Non-Profit	Monday-Thursday	$200.00		$200.00	$50.00		$200.00
Non-Profit	Fri., Sat., Sun.	$375.00		$375.00	$85.00		$200.00
DeSoto Residents	Monday-Thursday	$200.00	$15.00	$215.00	$50.00		$200.00
DeSoto Residents	Fri., Sat., Sun.	$375.00	$28.13	$403.13	$85.00		$200.00
Day Before Set Up		$93.02	$6.98	$100.00			

Other Facilities & Fees							Exhibit B-Revised 2025
Barn		$75.00	$5.63	$80.63			
Barn Water & Electric		$25-$100					
Parking Lot or Field		$350.00					
RV Hookups		$35.00	2.63+1.05=3.68	$38.68			
Eshibit Hall Set up & Clean up					$25.00		
Parking	20% of fee charged						
Table Cloths	$4 each	$75 unlimited					
Staff/Bartenders					$25.00		
Ushers/Ticket Takers					$17.00		
Vendors/Food Trucks	$50-$75	depending on electric used					
Dry Camping	$10/night						
Bleachers		$75/Section					
Stage Removal		$300.00					
Set up/Clean up in Arena		$100-$700					
Client Setup Day Before--Arena		$300-$500					

Additional Electric/plugin	per object (bouncehouses)	$25.00					
Utility/Solid Waste		TBD					
Forklift					$50.00		
Holiday Rate	150% of Base Rate						
Holiday Labor	2 X regular rate						
Merchandise sold by Licensee*	20% of gross						
*only charged if Turner Center is limited on concession sales							

EXHIBIT A
Amended July 22, 2025

MANAGEMENT & FACILITY OPERATIONS POLICY GENERAL INFORMATION[1]

PART 1—MANAGEMENT POLICIES

A. County Administrator and Facility Manager

1. The Facility Director serving under the County Administrator shall serve as the chief administrative official for the Turner Agri-Civic Center and the operations and activities at the Facilities.

2. The County Administrator shall have the supervision and control over the Facility Director, who shall be responsible for the daily activities and employees at the Facilities.

3. It is the intent of this manual to provide policies for administration and management of the affairs of the facilities in a manner consistent with the administration and management of the affairs of county government. The relationship of the County Administrator to the Facility Director shall be consistent with the relationship of the County department heads and office directors to the County Administrator.

B. Purchasing, Personnel, Financial Transactions and Legal Affairs

Procurement of goods and services shall be performed in accordance with DeSoto County purchasing ordinances, policies and procedures.

1. Recruitment, selection, promotion, supervision and other personnel transactions shall be performed in accordance with DeSoto County Human Resources policies and procedures.

2. All accounting and financial transactions shall be undertaken and maintained in compliance with the applicable policies and procedures of the County Finance Department policies and procedures.

3. Legal services for the Facilities shall be provided by or under the supervision of the County Attorney.

[1] **As amended on September 18, 2015, and September 24, 2024**

EXHIBIT A
Amended July 22, 2025

PART 2—FACILITY OPERATION POLICIES

The policies pertaining to the use of any of the facilities contained in this section are in addition to policies outlined in the contract documents between the Licensee and County.

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1. Use Contracts – The County Administrator and Facility Director are authorized to enter into contracts for the use of Facilities which are consistent with policies adopted by DeSoto County, including approved agreements, general conditions and facilities use regulations.

2. Reasonable Accommodations – The County Administrator and Facility Director are authorized to provide reasonable accommodation to cause events to be successful and reflect favorably on the management and operation of the facilities. It is the intent that this provision be interpreted broadly to afford the Administrator reasonable latitude in responding to unforeseen circumstances.

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DeSoto County

8/12/2025

Item #: 10.

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

DEPARTMENT: Administration
SUBMITTED BY: **Brian R. Wagner**
PRESENTED BY: **Brian R. Wagner**

TITLE & DESCRIPTION:
Resolution/Budget Amendment Fiscal Year 2024/2025

REQUESTED MOTION:
To adopt a Resolution relating to budget amendments 2025-125, 2025-126, 2025-127, 2025-128 and 2025-129 affecting the 2024/2025 adopted budget.

SUMMARY:
The Resolution will approve the additions, corrections and redistribution of the 2024/2025 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. 2025- ___

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, AMENDING AND SUPPLEMENTING THE BUDGET FOR FISCAL YEAR 2024/2025; 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 2024/2025 as required by Florida law; and

WHEREAS, since its adoption, the Board has examined the adopted budget for Fiscal Year 2024/2025 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 2024/2025 is hereby amended and supplemented as provided in Budget Amendment 2025-125, 2025-126, 2025-127, 2025-128 and 2025-129.

Section 3. That this Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 12th day of August 2025.

BOARD OF COUNTY COMMISSIONERS
OF DESOTO COUNTY, FLORIDA

ATTEST:

_____
Mandy Hines
County Administrator

By: _____
Joel C. Deriso
Chairman

Approved as to form and legal sufficiency:

_____
Valerie Vicente
County Attorney

Packet 22
August 12, 2025

Department	Attachment	Amendment	Description
Sheriff Article V	2	125	Sheriff request Article V transfer to Sheriff operating account for period Apr-Jun (Q3).
CDBG Housing	3	126	Budget CDBG grant award.
Law Enforcement Trust	4	127	Sheriff request L.E.T. revenues to be placed in L.E.T. Reserve for period of Apr. to Jun. (Q3)
General Fund	5	128	Final Ad Valorem offset distribution for FY24-25.
Special Projects	6	129	Transfer funds to Kings Hwy (CR769) project for survey task order and land acquisitions.

2024/2025 Budget Amendments Packet 22
August 12, 2025

		Revenue Sources				Expenses Account Description	
Attachment	**General Fund**	Funds From:	Fund	B.A.		Funds Disbursed For:
2	76,701.00	Transfer from Courts to Sheriff	190	125	76,701.00	Contingency
3	107,000.00	Transfer in CDBG Housing	168	126	107,000.00	Contingency
5	125,131.00	Ad Valorem Offset Reduction	001	128	125,131.00	Contingency
6	770,860.00	Kings Hwy Capital Reserve	001	129	770,860.00	Transfer to Special Projects
	$ 1,079,692.00				$ 1,079,692.00	
Attachment	**Special Revenue**	Funds From:	Fund	B.A.		Funds Disbursed For:
2	76,701.00	Reserves	190	125	76,701.00	Transfer to Sheriff General Fund
3	750,000.00	CDBG Grant	168	126	750,000.00	Various GL Accounts, Trsf To GF
6	770,860.00	Transfer in from General Fund	307	129	770,860.00	Land
	$ 1,597,561.00				$ 1,597,561.00	
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:
4	8,373.62	Bulletproof Vest & Other Fines	601	127	8,373.62	Reserve for Contingency
	$ 8,373.62				$ 8,373.62	
	$ 2,685,626.62	Total Debits			$ 2,685,626.62	Total Credits

BUDGET AMENDMENT REQUEST/CORRECTION

2024/2025

Department	Sheriff Article V		Date	8/12/2025	Amendment #	2025-125

Account #	Account Description	CURRENT Budget	DEBIT	CREDIT	REVISED Budget Amt	Explanation for Request
00125095214900000	Article V Expense	11,762.00	76,701.00		88,463.00	Sheriff Request Article V Transfer to Sheriff Operating
00100003810200190	Transfer From Courts to Sheriff	11,762.00		76,701.00	88,463.00	Account for period Apr-Jun (Qtr.3) FY2024/2025
19024105819100000	Transfer to Sheriff General Fund	11,762.00	76,701.00		88,463.00	
19024106019900000	Reserves	595,855.00		76,701.00	519,154.00	
	Column TOTALS		153,402.00	153,402.00		$ -

APPROVALS

Board Chairman _____ Date: 8/12/2025

County Administrator _____ Date: 8/12/2025

Finance Director _____ Date: 8/12/2025

Budget Coordinator _____ Date: 8/12/2025

Entered By _____ Date: 8/12/2025

ATTACHMENT 2

BUDGET AMENDMENT REQUEST/CORRECTION

2024/2025

Department	CDBG		Date	8/12/2025	Amendment #	2025-126

Account #	Account Description	CURRENT Budget	DEBIT	CREDIT	REVISED Budget Amt	Explanation for Request
16820025543400000	Contracted Services	-	635,000.00		635,000.00	Budget CDBG grant award.
16820025544900000	Miscellaneous Expenses		5,000.00		5,000.00	
16820025544901000	Temporary Relocation	-	3,000.00		3,000.00	
16820025810000000	Transfer to General Fund	-	107,000.00		107,000.00	
16800003310002005	CDBG Housing/Grant	-		750,000.00	750,000.00	
00100003810000168	Transfer from CDBG	-		107,000.00	107,000.00	
00199985599100000	Contingency	9,413,043.96	107,000.00		9,520,043.96	
	Column TOTALS		857,000.00	857,000.00		$ -

APPROVALS

Board Chairman _____ Date: 8/12/2025

County Administrator _____ Date: 8/12/2025

Finance Director _____ Date: 8/12/2025

Budget Coordinator _____ Date: 8/12/2025

Entered By _____ Date: 8/12/2025

ATTACHMENT 3

BUDGET AMENDMENT REQUEST/CORRECTION

2024/2025

Department	Law Enforcement Trust		Date	8/12/2025	Amendment #	2025-127

Account #	Account Description	CURRENT Budget	DEBIT	CREDIT	REVISED Budget Amt	Explanation for Request
60151415219901000	Reserve for Contingency	91,423.43	725.00		92,148.43	Sheriff request L.E.T.revenues to be placed in L.E.T. Reserves
60100003312000905	Bulletproof Vest Partnership	-		725.00	725.00	Apr. to Jun. (Q3)
60151415219901000	Reserve for Contingency	92,148.43	2,278.47		94,426.90	
60100003590000000	Other Fines and Forfeitures	32,617.43		2,278.47	34,895.90	
60151415219901000	Reserve for Contingency	94,426.90	2,742.39		97,169.29	
60100003590000000	Other Fines and Forfeitures	34,895.90		2,742.39	37,638.29	
60151415219901000	Reserve for Contingency	97,169.29	1,716.39		98,885.68	
60100003590000000	Other Fines and Forfeitures	37,638.29		1,716.39	39,354.68	
60151415219901000	Reserve for Contingency	98,885.68	911.37		99,797.05	
60100003590000000	Other Fines and Forfeitures	39,354.68		911.37	40,266.05	
	Column TOTALS		8,373.62	8,373.62		$ -

APPROVALS

Board Chairman _____ Date: 8/12/2025

County Administrator _____ Date: 8/12/2025

Finance Director _____ Date: 8/12/2025

Budget Coordinator _____ Date: 8/12/2025

Entered By _____ Date: 8/12/2025

ATTACHMENT 4

BUDGET AMENDMENT REQUEST/CORRECTION

2024/2025

Department	General Fund		Date	8/12/2025	Amendment #	2025-128

Account #	Account Description	CURRENT Budget	DEBIT	CREDIT	REVISED Budget Amt	Explanation for Request
00199985599100000	Contingency	9,520,043.96	125,131.00		9,645,174.96	Final Ad Valorem offset distribution for FY24-25.
00100003110100000	Ad Valorem Offset Reduction	2,613,574.00		125,131.00	2,738,705.00	
	Column TOTALS		125,131.00	125,131.00		$ -

APPROVALS

Board Chairman _____ Date: 8/12/2025

County Administrator _____ Date: 8/12/2025

Finance Director _____ Date: 8/12/2025

Budget Coordinator _____ Date: 8/12/2025

Entered By _____ Date: 8/12/2025

ATTACHMENT 5

BUDGET AMENDMENT REQUEST/CORRECTION

2024/2025

Department	Special Projects		Date	8/12/2025	Amendment #	2025-129

Account #	Account Description	CURRENT Budget	DEBIT	CREDIT	REVISED Budget Amt	Explanation for Request
00171505819100307	Transfer to Special Projects	415,505.00	770,860.00		1,186,365.00	Transfer funds to Kings Hwy (CR769) project for survey task
00199985596300000	Kings Hwy Capital Reserve	3,035,943.00		770,860.00	2,265,083.00	order and land acquisitions.
30760555416100000	Land	35,000.00	770,860.00		805,860.00	
30700003810000001	Transfer in from General Fund	415,505.00		770,860.00	1,186,365.00	
	Column TOTALS		1,541,720.00	1,541,720.00		$ -

APPROVALS

Board Chairman _____ Date: 8/12/2025

County Administrator _____ Date: 8/12/2025

Finance Director _____ Date: 8/12/2025

Budget Coordinator _____ Date: 8/12/2025

Entered By _____ Date: 8/12/2025

ATTACHMENT 6

DeSoto County

8/12/2025

Item #: 11.

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

DEPARTMENT: Human Resources
SUBMITTED BY: **Latrinda Jones, Human Resources Director**
PRESENTED BY: **Latrinda Jones, Human Resources Director**

TITLE & DESCRIPTION:
Approval of Group Insurance for Plan Year 2025-2026.

REQUESTED MOTION:
To approve the Medical, Dental, Vision and Life Insurance plans as presented.

SUMMARY:
The Insurance Committee has formally voted to recommend Board approval of the following insurance plans for fiscal year 2025-2026: Florida Blue Medical Plan Option 05770; Florida Combined Life Dental; EyeMed Vision; USAble Life & AD&D and Voluntary Life with a 3 year rate guarantee; Curalinc for EAP; and Health Equity for the Flexible Spending Account Program.

BACKGROUND:
Florida Blue initially came in at a 3% increase. USAble quoted the life insurance coverage and they came in at a 3% decrease from the coverage that was in place with The Standard. Brown & Brown negotiated with Florida Blue and Florida Blue did agree to a flat renewal with bundling the USAble life insurance with a $65,000 wellness fund.

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.

Brown & Brown

PUBLIC SECTOR

Proposal of Employee Benefits Coverage and Service

Proposal Date: 6/24/2025

Effective Date: 10/1/2025

DESOTO COUNTY BOARD OF COUNTY COMMISSIONERS

Risk Management Associates

Brown & Brown is one of the largest and most respected independent insurance intermediaries in the nation, with over 80 years of continuous service. The Company is ranked as the sixth largest such organization in the United States by Business Insurance magazine.

Risk Management Associates, Inc., a wholly owned subsidiary of Brown & Brown, Inc., has established itself as one of the premier insurance services organizations for public entities in the United States. Our in-depth understanding of the unique risk exposures and operating environment of public entities allows us to tailor insurance products and services to effectively meet their needs. As the only independent insurance agency solely dedicated to the public entity market, we are uniquely qualified to meet and exceed the expectations of our clients. Our 20 years of insuring local governments has afforded us significant experience and insight into the unique challenges and constraints that our clients face.

As a Brown & Brown company, Risk Management Associates has access to hundreds of insurance markets nationwide. The buying power and premium leverage within the organization is surpassed by few agencies.

Risk Management Associates focuses on developing innovative approaches towards managing your risk. Cost effective insurance products, professional service, and commitment to client's needs are our primary goals. Proof of account satisfaction is reflected by a 97% business retention rate.

Employee Benefits is just one area of expertise we can provide. Our benefit programs include
Medical, Dental, Vision, Cobra, Life, Disability and Section 125 pre-tax reimbursement accounts just to name a few. We are able to provide fully insured programs for employers of all sizes and self funded programs to meet the special needs of employers interested in that type of arrangement. In addition to providing the insurance programs, we assist in the design, cost-containment, management and development of your employee benefit package.

All Employee Benefit clients are assigned an "In House" Employee Benefits Specialist to assist with Billing, Claims, Eligibility, Enrollment, or any other issues or questions that arise.

For our clients that opt for self insured programs, we not only provide the mentioned above, but also supply detailed reports to help you monitor your program closely. We also place the reinsurance, help design a plan to meet your needs and work closely with you and the Third Party administrator during the implementation as well as throughout the year to ensure the plan operates smoothly.

As for property and casualty, Risk Management Associates is a recognized leader in the area of professional liability, governmental and municipal insurance programs, pollutions liability and many other specialized areas of risk. All property and casualty clients are assigned an "In-House" Public Risk Specialist.

Commitment to Our Clients

The Employee Benefits Division at Pubic Risk Insurance Advisors is focused on providing you with the best products at the most competitive rates possible. We ensure a very high level of customer service by remaining involved with you after the plan's effective date.

In addition to the Risk Management Associates Employee Benefits Advisor, all clients are assigned a team of dedicated service and marketing professionals committed to fast, efficient and friendly service during plan renewal and every other day of the year.

- We provide assistance with carriers to resolve any issues concerning policy administration, claims and billing.
- We provide expertise in designing, analyzing, and maintaining an employee benefits program that will help you attract and retain quality employees.
- We provide timely guidance on local and national trends in employee benefits and in the carrier marketplace.

As part of the 6th largest insurance broker in the country (as determined by Business Insurance magazine) we have the resources to partner with clients of all sizes and industries to maximize benefits and contain costs. The Employee Benefits Division in Daytona Beach, FL is fully automated and highly efficient in marketing plan renewals and new business. We have access to all local and national carriers, third party administrators, and other specialists in the employee benefits industry including:

Medical · Dental · Vision · Life · Disability Plans · Cafeteria Plans · 401(k) Plans · Self-funded and Partially Self-funded arrangements · Employee Assistance Programs · Voluntary (employee-paid) Long-Term Disability, Short-Term Disability, Dental and Accident & Sickness plans.

Phone
(386) 252-6176
(386) 845-9229 - Fax

Address
Brown & Brown
300 North Beach Street
Daytona Beach, FL 32114

Website
Bbrown.com

NYSE Listed: BRO

Retail Compensation Disclosure

Brown & Brown entities ("we") receive commissions and fees from insurance carriers and other vendors as part of our compensation for placing and servicing your policies and products. Commissions are generally a percentage of the total premium and may be based on a schedule. In some cases, we may also receive direct compensation from the plan or the plan sponsor (service and/or consulting fees).

In addition to commissions and fees paid to Brown & Brown by insurance or reinsurance carriers or third-party vendors as mentioned above, Brown & Brown entities may also receive supplemental and/or bonus compensation from the carrier or vendor based on new sales volume or retention, for example. Such supplemental and/or bonus compensation may consist of guaranteed override income based on our agency's business production and retention with the carrier or vendor, general agency fees, and/or sales or retention bonuses and is partially derived from your premium dollars, after being combined (or "pooled") with the premium dollars of other insureds that have purchased similar types of coverage. Brown & Brown may not know in advance if such a supplemental and/or bonus payment will be made by a particular carrier or vendor, or the amount of any such payments until the underwriting year is closed.

Brown & Brown entities may also receive invitations to programs sponsored and paid for by insurance carriers or other vendors to inform brokers regarding their products and services, including possible participation in company-sponsored events such as trips, seminars, and advisory council meetings, based upon the total volume of business placed with the carrier you select. We may also receive non-monetary compensation (including but not limited to the value of travel, meals and entertainment expenses associated with such meetings, gifts, tickets for sporting and entertainment events and awards). Such compensation allocated to your policy is not normally expected to equal or exceed a sum of $250.00 in aggregate, when all non-monetary compensation items received are combined.

Brown & Brown entities may, on occasion, receive loans or credit from insurance companies. Additionally, in the ordinary course of our business, we may collect and remit premiums on behalf of the carrier or vendor and may earn and retain interest on premiums or administrative fees you pay from the date we receive them until the date remitted to the carrier or vendor.

If an intermediary is utilized in the placement of coverage, the intermediary may or may not be owned in whole or part by Brown & Brown, Inc. or its subsidiaries. Brown & Brown entities operate independently and are not required to utilize other companies owned by Brown & Brown, Inc., but routinely do so. In addition to providing access to the carrier or other vendor, the Wholesale Insurance Broker/Managing General Agent may provide additional services including, but not limited to: underwriting, quoting, plan implementation assistance, claims advocacy and eligibility administration services. . Compensation paid for those services is either derived from your premium payment, which may on average be up to 15% of the premium you pay for coverage and may include additional fees charged by the intermediary or is paid to the Wholesaler/Managing General Agent via override.

Questions and Information Requests. Should you have any questions, or require additional information, please contact this office at (386) 252-6176 or, if you prefer, submit your question or request online at http://www.bbinsurance.com/customerinquiry/

Disclaimers & Disclosures

•The analysis of the following plans is a summary. Please refer to the policy certificate for a full list of coverage and exclusions.
•The rates and benefits in this proposal are based upon underwriting factors which include, but are not limited to, the census provided, the effective date shown, the status of employees/dependents (i.e. actively at work, COBRA, FMLA), final enrollment, etc. If any of the aforementioned changes prior to the proposed effective date, the final provisions, including rates, for these plans may vary or result in the proposed plan to be withdrawn.
•If you select to change carriers, any existing plans with other carriers should not be cancelled until advised by Brown & Brown.
•This proposal may not be a complete listing of all available benefit options. Different benefit levels may be available.
•This presentation is the proprietary work product of Brown & Brown and is not authorized for further use or distribution
•All insurance carriers have their own operating procedures. A change in carrier could affect certain benefits and coverage.
Brown & Brown representatives are available to explain any items presented. It is assumed that the recipients of this proposal will seek an explanation of any items that may be in question.
•Brown & Brown representatives may from time to time provide guidance regarding certain requirements affecting health plans, including the requirements of federal and state health care reform legislation. Such guidance is based on good-faith interpretation of laws and regulations currently in effect, and is not intended to be a substitute for legal advice. Employers should contact their own legal counsel for advice regarding legal requirements.
•The network provider/facility lists obtained via paper directories or carrier websites may contain providers and facilities that are no longer participating in the insurance carriers' networks. We cannot be responsible for any changes to the provider/facility listings that are not reflected. To ensure that a specific provider or facility is still participating in the provider's preferred network, we recommend contacting the provider/facility directly.
•Failure to adhere to provisions of the Affordable Care Act (such as pay-or-play, employer reporting requirements, benefit mandates, etc.) may result in significant fees and penalties to the employer. For a more comprehensive explanation of what fees and penalties may apply to you, you may contact your Brown & Brown representative at any time.
•You are required to comply with Health Care Reform's Summary of Benefits & Coverage (SBC) distribution guidelines, which include requirements for SBC distribution at the plan renewal date. If an employee must enroll to continue coverage, the SBC must be provided when open enrollment materials are distributed. If enrollment materials are not distributed, employees must receive an SBC by the first day they are eligible to enroll. For insured plans, if coverage continues automatically for the next year, the SBC must be provided at least 30 days before the beginning of the new plan year. If the policy is not issued by that date, the SBC must be provided within seven business days once the information is available. Please refer to the Department of Health & Human Services' (HHS) official guidance for complete details regarding renewal and other SBC distribution guidelines.

NOTICE OF CARRIER FINANCIAL STATUS

Please be advised that Brown & Brown does monitor carriers rated less than A- or non-rated on an ongoing basis. However, because Brown & Brown cannot certify the financial soundness or stability of any insurance company or alternative risk transfer entity, or otherwise predict whether the financial condition of a company might improve or deteriorate, we encourage you to review the financial information for each carrier at AM Best's website (www.ambest.com), a state department of insurance website, the applicable carrier website and/or with your accountant, legal counsel and other advisors.

If you need assistance identifying the appliable issuing carriers for your current coverage, renewal coverage, or the coverage options being presented to you, please feel free to contact us at (386) 252-6176 for assistance. Alternative quotes with an A- or better rated carrier may also be available upon your request.

*AM Best General Rating Guide

Financial Strength Rating	
A++, A+	Superior
A, A-	Excellent
B++, B+	Good
B, B-	Fair
C++, C+	Marginal
C, C-	Weak
D	Poor
E	Under Regulatory Supervision
F	In Liquidation
S	Suspended

Financial Size Category (in Thousands)			
Class I	Up to	$1,000	
Class II	$1,000	to	$2,000
Class III	$2,000	to	$5,000
Class IV	$5,000	to	$10,000
Class V	$10,000	to	$25,000
Class VI	$25,000	to	$50,000
Class VII	$50,000	to	$100,000
Class VIII	$100,000	to	$250,000
Class IX	$250,000	to	$500,000
Class X	$500,000	to	$750,000
Class XI	$750,000	to	$1,000,000
Class XII	$1,000,000	to	$1,250,000
Class XIII	$1,250,000	to	$1,500,000
Class XIV	$1,500,000	to	$2,000,000
Class XV	$2,000,000	or	Greater

Marketing Summary

Medical	
Florida Blue	Current | Renewal | Revised Renewal
Dental	
Florida Combined Life	Current
Vision	
EyeMed	Current
Basic Life/AD&D | Voluntary Life/AD&D	
The Standard	Current | Renewal
USAble	Proposal
EAP	
CuraLinc	Current

Executive Summary of Medical & Prescription Drug Coverage

DeSoto County BOCC
October 1, 2025 - September 30, 2026

	Current | Renewal | Revised Renewal - Contingetn on USAble bundle		
Vendor	Florida Blue		
Plan Name	BlueOptions 05770		
Plan Details	***Network***		
	Single		***Family***
Plan Deductible	$1,000		$2,000
Embedded Deductible:		Yes	
Calendar or Policy Year:		Calendar	
Coinsurance:		20%	
Maximum Out-of-Pocket:	$3,000		$6,000
(Includes Deductible, Copay, Rx)		Yes | Yes | Yes	
Physician Services			
Office Visit:		VC PCP: $0 | In-network PCP: $25	
Specialist:		VC Specialist: $20 | In-network Specialist: $50	
Chiropractic:		$50	
Virtual Visit:		$0	
Hospital / Emergency Services			
Inpatient Hospital Per Admission:		Deductible + Coinsurance	
Emergency Room:		$500	
Urgent Care:		VC Urgent Care: $0 visits 1-2, $75 remaining visits | In-Network Urgent Care: $75	
Outpatient Surgical Facility:		Deductible + Coinsurance	
Ambulatory Surgery Center:		$150	
Diagnostic Services			
Lab & X-Ray Outpatient:		Lab: $0 | X-Ray: $60	
Advanced Imaging Services (MRI, MRA, PET, CT):		VC Center: $20 | In-Network Center: $200	
Prescription Drug			
Deductible:		N/A	
Prescription Tier (Retail / Preferred Specialty Retail):		$10 | $35 | $70	
Mail Order Prescription (90 Day Supply):		2.5x's Copay	
Non-Network Plan Details	***Non-Network***		
Plan Deductible	$2,000		$6,000
Coinsurance:		40%	
Maximum Out-of-Pocket:	$6,250		$12,500
Per Occurrence Deductible (Inpatient/Outpatient):		N/A	

Plan Rates | Current Enrollment		Current	Renewal	Revised Renewal - Contingent on USAble bundle
Employee:	260	$961.36	$990.20	$961.36
Employee + Spouse:	16	$1,966.60	$2,025.60	$1,966.60
Employee + Child(ren):	24	$1,802.21	$1,856.28	$1,802.21
Family:	47	$2,458.09	$2,531.83	$2,458.09
Estimated Monthly Premiums:	347	$440,202	$453,408	$440,202
Estimated Annual Premiums:		**$5,282,430**	**$5,440,900**	**$5,282,430**
PEPY		**$15,223**	**$15,680**	**$15,223**
Rate Change from Current (%):			**3.0%**	**0.0%**
Rate Change from Current ($):			**$158,470**	**$0**

Notes: **$40,000 Wellness Fund Y2, $65,000 Wellness Fund Y2 contingent on USAble bundle**

Executive Summary of Dental Coverage

DeSoto County BOCC
October 1, 2025 - September 30, 2026

		Current			Current
Vendor		Florida Combined Life			Florida Combined Life
Network:		Florida Combined Life			Florida Combined Life
Plan Name:		High Plan			Low Plan
		Network			Network
Plan Details		Single	Family	Single	Family
Coinsurance Percentage (Preventive | Basic | Major | Ortho):		100% | 80% | 50% | 50%		100% | 80% | 50% | 50%	
Deductible (Family Maximum):		$50	$100	$50	$100
Deductible Waived for Preventive:		Yes		Yes	
Calendar Year Maximum:		$1,750		$1,250	
Orthodontic Lifetime Maximum:		$1,500		$1,000	
Included Adult Ortho:		No		No	
Dental Services		Benefit Level	Frequency	Benefit Level	Frequency
Routine Exam & Cleaning:		100%	2 exams per year, 4 cleanings per year	100%	2 exams per year, 4 cleanings per year
Fluoride Treatment:		100%	2 per year, under age 14	100%	2 per year, under age 14
X-Ray (Bitewings):		100%	1 per year	100%	1 per year
X-Ray (Full Mouth):		100%	1 per 3 years	100%	1 per 3 years
Sealants:		100%	Under age 17 for molars & pre-molars, no limits	100%	Under age 17 for molars & pre-molars, no limits
Fillings:		80%	1 replacement per surface in 12 months, composites included for all teeth	80%	1 replacement per surface in 12 months, composites included for all teeth
Root Canal Therapy:		80%	Once per lifetime per tooth	80%	Once per lifetime per tooth
Crowns:		50%	1 per 5 years	50%	1 per 5 years
Bridges		50%	1 per 5 years	50%	1 per 5 years
Dentures:		50%	1 per 5 years	50%	1 per 5 years
Implants:		50%	Once per tooth per lifetime	50%	Once per tooth per lifetime
Non-Network Details		Non-Network		Non-Network	
Coinsurance Percentage (Preventive | Basic | Major | Ortho):		100% | 80% | 50% | 50%		90% | 60% | 40% | 50%	
Deductible (Family Maximum):		$50	$100	$50	$100
Deductible Waived for Preventive:		Yes		Yes	
Calendar Year Maximum:		$1,500		$1,000	
Percent of UCR:		90th		90th	
Waiting Periods:		None		None	
Late Entrant Penalties:		None		None	
Allows Annual Open Enrollment:		Yes		Yes	
Included Rollover:		Yes		Yes	
Employer Contribution:		0%		0%	
Participation Requirement:		30% total between both plans		30% total between both plans	
Rate Guarantee:		Until 9/30/2026		Until 9/30/2026	
Plan Rates | Current Enrollment		Current			Current
Employee:	120	$30.34		53	$24.72
Employee + Spouse:	38	$62.71		8	$51.10
Employee + Child(ren):	18	$84.24		3	$66.48
Family:	39	$116.56		12	$92.73
Total:	215			76	
Estimated Monthly Premiums:		$12,086			$3,031
Estimated Annual Premiums:		**$145,031**			**$36,374**

	Current
Estimated Grand Total Annual Premiums:	**$181,405**

Notes:

Rates subject to final enrollment and underwriting

Executive Summary of Vision Coverage

DeSoto County BOCC
October 1, 2025 - September 30, 2026

		Current
Vendor		EyeMed
Network		Advantage
Copays		***Network***
Exam:		$10
Materials:		$15
Frequencies		
Exams:		12 months
Lenses:		12 months
Frames:		24 months
Contacts:		12 months
Allowances		
Frames:		$100 + 20% off balance over $100
Contact (Elective):		$100 + 15% off balance over $100
Contact (Medically Necessary):		Covered in Full
Non-Network Allowances		***Non-Network***
Exam:		up to $40
Single Vision:		up to $30
Bifocal:		up to $50
Trifocal:		up to $70
Frames:		up to $70
Contact (Elective):		up to $100
Contact (Medically Necessary):		up to $210
Employer Contribution:		0%
Participation Requirement:		10 enrolled
Rate Guarantee:		Until 9/30/2027
Plan Rates | Current Enrollment		**Current**
Employee:	**118**	$4.70
Employee + Spouse:	**23**	$8.92
Employee + Child(ren):	**17**	$9.39
Family:	**36**	$13.80
Total:	**194**	
Estimated Monthly Premiums:		$1,416
Estimated Annual Premiums:		**$16,994**

Notes:

Benefits are on a plan year and reset every October

Rates subject to final enrollment and underwriting

Executive Summary of Group Life & AD&D Coverage

DeSoto County BOCC
October 1, 2025 - September 30, 2026

Basic Life:	18,916,850
AD&D:	18,916,850

	Current | Renewal			Option 1		
Vendor	Standard			USAble		
Class Definition | Plan Details:	Benefit	Maximum	Guarantee Issue	Benefit	Maximum	Guarantee Issue
Class 1: County Administrators	2x's Annual Earnings	$250,000	$250,000	2x's Annual Earnings	$250,000	$250,000
Class 2: Tax Collector	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000
Class 3: All other Active Members	1x's Annual Earnings	$200,000	$200,000	1x's Annual Earnings	$200,000	$200,000
Reduction Schedule:	to 65% at age 65 to 40% at age 70 to 25% at age 75			to 35% at age 65 by 60% at age 70 to 75% at age 75		
Waiver of Premium:	Included			Included		
Conversion:	Included			Included		
Accelerated Death Benefit:	Included			Included		
Seatbelt/Safe Driver Benefit:	Included			Included		
Current Enrollment:						
Employer Contribution:	100%			100%		
Participation Requirement:	100%			100%		
Rate Guarantee:	2 years until 9/30/2027			3 years until 9/30/2028		

Plan Rates	Current	Renewal	Option 1
Basic Life	$0.250	$0.250	$0.241
AD&D	$0.030	$0.030	$0.030
Estimated Monthly Premiums:	$5,297	$5,297	$5,126
Estimated Annual Premiums:	**$63,561**	**$63,561**	**$61,518**
Rate Change from Current (%):		**0%**	**-3%**
Rate Change from Current ($):		**$0**	**-$2,043**

Notes:

Executive Summary of Group Life & AD&D Coverage

DeSoto County BOCC
October 1, 2025 - September 30, 2026
Basic Life: 1,105,000

	Current | Renewal			Option 1		
Vendor	Standard			USAble		
Class Definition | Plan Details:	Benefit	Maximum	Guarantee Issue	Benefit	Maximum	Guarantee Issue
Class 4: Retirees prior to 10/1/08 with $15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000
Class 5: Retirees on or after 10/1/08 with $10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
Reduction Schedule:	None			None		
Conversion:	Included			Included		
Current Enrollment:						
Employer Contribution:	0%			0%		
Participation Requirement:	75%			85%		
Rate Guarantee:	2 years until 9/30/2027			3 years until 9/30/2028		
Plan Rates	**Current**	**Renewal**		**Option 1**		
Basic Life	$0.250	$0.250		$0.241		
Estimated Monthly Premiums:	$276	$276		$266		
Estimated Annual Premiums:	**$3,315**	**$3,315**		**$3,196**		
Rate Change from Current (%):		**0%**		**-4%**		
Rate Change from Current ($):		**$0**		**-$119**		

Notes:

Executive Summary of Voluntary Group Life Coverage

DeSoto County BOCC

October 1, 2025 - September 30, 2026

	Current | Renewal	Option 1
Vendor	Standard	USAble
Plan Details (Employee)		
Benefit (Increments of):	$10,000	$10,000
Maximum Benefit:	$300,000	5x salary, not to exceed $300,000
Guarantee Issue:	$100,000	$100,000
Plan Details (Dependent)		
Spouse Benefit (Increments of):	$5,000	$5,000
Maximum Benefit:	$150,000	$150,000
Guarantee Issue:	$50,000	$50,000
Not to Exceed:	100% of the employees amount	100% of the employees amount
Child(ren) Benefit:	Birth - age 20 $10,000	6 months to age 26 $10,000 Live birth - 6 months $1,000
Full-Time Student:	24 Years	26 Years
Reduction Schedule:	to 65% at age 65 to 40% at age 70 to 25% at age 75	by 35% at age 65 by 60% at age 70 by 75% at age 75
Waiver of Premium:	Included	Included
Portability:	Included	Included
Accelerated Death Benefit:	Included	Included
Seatbelt/Safe Driver Benefit:	Not Included	Not Included
Employer Contribution:	0%	0%
Participation Requirement:	10 members	40%
Rate Guarantee:	2 years until 9/30/2027	3 years until 9/30/2028

Plan Rates per $1,000	Current	Renewal	Option 1
	Employee/Spouse	Employee/Spouse	Employee/Spouse
Under 30	$0.060	$0.060	$0.060
Age 30 - 34	$0.080	$0.080	$0.080
Age 35 - 39	$0.120	$0.120	$0.120
Age 40 - 44	$0.150	$0.150	$0.150
Age 45 - 49	$0.260	$0.260	$0.260
Age 50 - 54	$0.450	$0.450	$0.450
Age 55 - 59	$0.810	$0.810	$0.810
Age 60 - 64	$1.080	$1.080	$1.080
Age 65 - 69	$1.970	$1.970	$1.970
Age 70 - 74	$3.270	$3.270	$3.270
Age 75 +	$12.850	$12.850	$12.850
AD&D	Not included	Not included	Not included
Child	$2.00 per month	$2.00 per month	$2.00 per month

Notes:

Executive Summary of Employee Assistance Program Coverage

DeSoto County BOCC
June 1, 2025 - September 30, 2028

Number of Employees	348
	Current
Vendor	CuraLinc
Plan Details	
Evaluation & Assessment:	Included
Telephone Consultation & Referral:	24/7 365
Counseling Sessions:	10 face-to-face or virtual
Crisis Management & Response:	Included
Management Consultation & Referral:	Included
Identity Theft Consultation:	Included
Legal Services:	30-minute session | Free telephonic legal advice
Financial Services:	Financial Consultation Hotline
Online EAP:	Included
Training/Health Fair/Orientation Hours:	$225 per hour for training, over 100 customizable one-hour topical training modules available
Critical Incident Services (Onsite/Virtual):	$225 per hour for onsite clinical response to crisis events
Rate Guarantee:	Until 9/30/2028
Plan Rates	**Current**
One Time Set-up Fee:	$0
Per Employee Per Month Fee:	$1.81
Estimated Monthly Premiums:	$630
Estimated Annual Premiums:	**$7,559**

DeSoto County

8/12/2025

Item #: 12.

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

DEPARTMENT: Engineering
SUBMITTED BY: **Jill Kersey**
PRESENTED BY: **Mike Giardullo**

TITLE & DESCRIPTION:
CR 769 Expansion-Statement of Offer Letter for Stormwater Parcels

REQUESTED MOTION: To approve the Statement of Offer Letter and authorize the Chairman to sign.

SUMMARY:
The County wishes to purchase 10 parcels totaling approximately 3.7 acres bound by CR 769, SW Sheri Avenue and SW Ben Drive for the purpose of stormwater management for the King's Highway Expansion Project. County staff has spoken to the property owner and expects $760,000 will be an agreeable and fair purchase price

BACKGROUND:
FDOT is in the process of designing the expansion of CR 769 (Kings Highway) from the DeSoto/Charlotte County line to SW Glenadine Avenue. The roadway will go from a 2-lane undivided roadway to 4 lanes with a median. The additional impervious area requires properties be dedicated for stormwater management. FDOT has reviewed the 10 lots and determined they are suitable for this purpose. The County has performed an appraisal and a title search and a survey of the properties is underway. Once the offer letter is signed and the survey is complete, the County will prepare a purchase agreement for Board action.

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.

APPRAISAL REPORT

CR-769 (Kings Hwy)
Lake Suzy Vacant Land
12450 SW CR-769 (Kings Hwy)

Prepared for

Michael Giardullo, PE
DeSoto County Engineer
Weiler Engineering, an Apex Company on Behalf of :
DeSoto County Board of County Commissioners
201 E. Oak Street, Suite 204
Arcadia, FL 34266

Prepared by

Kent Evans, MAI, CCIM
KENNETH C. EVANS, P.A.
Post Office Box 395
Tampa, FL 33601

KENNETH C. EVANS, P.A.
REAL ESTATE APPRAISAL AND CONSULTATION SERVICES

KENT EVANS, MAI, CCIM
CERT GEN RZ1596

May 1, 2025

Michael Giardullo, PE
DeSoto County Engineer
Weiler Engineering, an Apex Company on Behalf of :
DeSoto County Board of County Commissioners
201 E. Oak Street, Suite 204
Arcadia, FL 34266

Ref: Advance Acquisition
Kings Highway (CR-769)
Lake Suzy Vacant Land

Dear Mr. Giardullo:

As requested, I have appraised the referenced property(s) located along CR-769 (Kings Hwy) at Sheri Avenue in the Lake Suzy area of southwest DeSoto County, FL.

The purpose of this appraisal report is to estimate the Market Value of the referenced property for purposes of voluntary advance acquisition by DeSoto County.

The appraisal is presented as an *Appraisal Report*, with market analysis and value conclusions summarized herein. Supporting documentation and additional data are contained in the addenda to this appraisal report and within the appraisal file, which are incorporated herein by reference.

If you have any questions or need clarification on any point in this appraisal, please feel free to contact me at anytime.

Sincerely,

Kent Evans, MAI, CCIM
Cert Gen RZ1596

2504 W. TYSON AV, TAMPA, FL 33611 • POST OFFICE BOX 395, TAMPA, FL 33601
EMAIL KENT.EVANS@KCEPA.NET • PHONE (813) 545-4581

100 CERTIFICATE OF VALUE

Item/Segment N/A
County Road # 769
FA No N/A

I certify to the best of my knowledge and belief, that:

1. The statements of fact contained in this report are true and correct.

2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, unbiased, professional analyses, opinion, and conclusions.

3. I have no present or prospective interest in the property or bias with respect to the property that is the subject of this report, and I have no personal interest or bias with respect to the parties involved. My engagement in this assignment was not contingent upon developing or reporting predetermined results.

4. I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this appraisal assignment, within the three (3) year period immediately preceding the agreement to perform this assignment.

5. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

6. This report is communicated in an Appraisal Report format. My analyses, opinions, or conclusions were developed and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice, and the provisions of Chapter 475, Part II, Florida Statutes.

7. I have made a personal inspection of the property that is the subject of this report. I have also made a personal field inspection of the comparable sales relied upon in making this appraisal. The subject and the comparable sales relied upon in making this appraisal were as represented by the photographs contained in this appraisal.

8. No persons other than those named herein (see Addendum to Certificate of Value) provided significant real property appraisal assistance to the person signing this certification.

9. This appraisal has been made in conformity with the appropriate State laws, regulations, policies and procedures applicable to appraisal of right-of-way for highway purposes; and, to the best of my knowledge, no portion of the property value entered on this certificate consists of items which are non-compensable under the established law of the State of Florida.

10. I have not revealed the findings or results of this appraisal to anyone other than the proper officials of DeSoto County and I will not do so until so authorized by DeSoto County officials or until I am required by due process of law, or until I am released from this obligation by having publicly testified as to such findings.

11. Statements supplemental to this certification required by membership or candidacy in a professional appraisal organization, are described on an addendum to this certificate and, by reference, are made a part hereof.

Based on my independent appraisal and the exercise of my professional judgment, my opinion of the market value for the part taken, including damages, if any, of the property appraised as of April 18, 2025, is: $580,000

Market value should be allocated as follows:

Land	$ 580,000	Land Area (Ac/SF)	154,141 SF (3.539 acres)
Improvements	$ 0	Land Use (HABU as vacant)	Low-intensity Commercial
Severance Damages/ Cost to Cure	$ 0		
Total	$ 580,000		

May 1, 2025
DATE

Kent Evans, MAI, CCIM
Cert Gen RZ1596

ADDENDUM TO CERTIFICATE OF VALUE

Item/Segment	N/A
County Road	769
Parcel No.	N/A

I certify that, to the best of my knowledge and belief, the reported analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and the Standards of Professional Appraisal Practice of the Appraisal Institute.

I certify that the use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

I certify that I have the knowledge and/or experience to complete the assignment, as required under the Competency Provision of the Uniform Standards of Professional Appraisal Practice, as promulgated by the Appraisal Standards Board of The Appraisal Foundation.

In accordance with USPAP Standard 2-2, the report is presented as an **Appraisal Report**.

As of the date of this report, Kent Evans, MAI, CCIM, has completed the requirements of the continuing education program of the Appraisal Institute. Mr. Evans is a State-certified General Real Estate Appraiser, RZ 1596, expiration November 2026.

Kent Evans, MAI, CCIM
Cert Gen RZ1596

May 1, 2025
Date

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ADDENDA

Neighborhood Map
Comparable Vacant Land Sale Data Sheets
- Land Comp #1 (Don Diego Taqueria)
- Land Comp #2 (Brennon Osborne)
- Land Comp #3 (HPG Kings Hwy)
- Land Comp #4 (Sheds & More)
- Land Comp #5 (Action 4 Investments)

Commercial Land Listings
- SW Co Road 769, Lake Suzy
- 12354 SW CR-769, Lake Suzy
- Co Road 769, Arcadia
- SW Co Road 769, Lake Suzy

Deed of Conveyance (Most Recent for Subject Property)
- DeSoto County OR Book 0432, Page 0106
- DeSoto County Instrument No. 2016-140-05816

Demographic Ring Study (1-mile radius)
Key Performance Indicators (2020-2025), CoStar
Qualifications of Appraiser
Kent Evans, MAI, CCIM

115 ASSUMPTIONS AND LIMITING CONDITIONS

Extraordinary Assumptions *(defined)* – "an assignment-specific assumption as of the effective date regarding uncertain information used in an analysis which, if found to be false, could alter the appraiser's opinions or conclusions" [1]

1. **Land Sizes** – The appraiser was not provided a boundary survey. The land areas contained in this appraisal is based on metes & bounds legal descriptions from the recorded plats for Lake Suzy Estates, Loreda Park, and information contained in the DeSoto County Property Appraiser records. The sizes were calculated by using DeedPlot software and are assumed correct. The appraiser reserves the right to amend the appraisal upon receiving more reliable information (such as a survey).

Hypothetical Conditions *(defined)* – "a condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis" [2]

1. None.

1 USPAP, 2024 Edition, The Appraisal Foundation, page 4
2 USPAP, 2024 Edition, The Appraisal Foundation, page 4

General Assumptions

1. The appraiser assumes no responsibility for matters of a legal nature affecting the property appraised or the title thereto, nor does the appraiser render any opinion as to the title, which is assumed to be good and marketable. The property is appraised as though under responsible ownership.

2. The property has been appraised as free and clear, unencumbered by mortgages, liens, delinquent taxes, assessments, special or unusual deed conditions or restrictions, but subject to zoning regulations.

3. Any sketch in the report may show approximate dimensions and is included to assist the reader in visualizing the property. The appraiser has made no survey of the property.

4. Information, estimates, and opinions furnished to the appraiser, and contained in the report, were obtained from sources considered reliable and believed to be true and correct. Third party sources relied upon, such as Marshall Valuation Service, EarthPlat, CoStar, Multiple Listing Service (MLS), RealtyRates, Crexi, Moody's, Florida Gulf Coast Area Realtors, etc, are assumed accurate. Public records data such as the DeSoto County Property Appraiser records, various recorded Deeds, Plats, Mortgages, records retained by the County Clerk's office, real estate listings, and other sources may have been relied on and are also assumed accurate. However, the appraiser does not warrant the accuracy of all such information described within this report.

5. It is assumed there are no hidden or unapparent conditions of the property, subsoil, or structures. The appraiser assumes no liability for any hidden or unapparent conditions of the property. No responsibility is assumed for such conditions, or for arranging for engineering studies that may be required to discover them.

6. It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance is stated, defined and considered in the appraisal report.

7. It is assumed that the utilization of the land and improvements (if any) is within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted within the report.

8. This report is limited with regard to any additional facts and/or data, which may become available between the date of report and any subsequent date (including the date of any subsequent legal proceeding). The appraiser reserves the right to make appropriate adjustments and to update the market value estimate contained in this report, as applicable.

9. **Apportionment -** The scope of this assignment does not include apportioning the value of the acquisition between parties that may have an interest.

General Limiting Conditions

1. The appraiser will not be required to give testimony or appear in court because of having made this appraisal, with reference to the property in question, unless arrangements have been previously made thereof.

2. Possession of the report, or copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of the appraiser, and in any event only with proper written qualifications and only in its entirety.

3. The distribution of the total valuation in this report between land and improvements applies only under the reported highest and best use of the property. The allocations of value for land and improvements must not be used in conjunction with any other appraisal and are invalid if so used.

4. No environmental impact studies were either requested or made in conjunction with this appraisal, and the appraiser hereby reserves the right to alter, amend, revise, or rescind any of the value opinions based upon any subsequent environmental impact studies, research or investigation.

5. Neither all nor any part of the contents of this report, or copy thereof, shall be conveyed to the public through advertising, public relations, news, sales or any other media without written consent and approval of the appraiser. Nor shall the appraiser, firm or any professional organization of which the appraiser is a member or candidate be identified without written consent of the appraiser.

6. The Americans with Disabilities Act ("ADA") became effective January 26, 1992. I have not made a specific compliance survey and analysis of this property to determine whether or not it is in conformity with the various detailed requirements of the ADA. It is possible that a compliance survey of the property, together with a detailed analysis of the requirements of the ADA, could reveal that the property is not in compliance with one or more of the requirements of the Act. If so, this fact could have a negative effect upon the value of the property. Since I have no direct evidence relating to this issue, I did not consider possible noncompliance with the requirements of ADA in estimating the value of the property.

7. Acceptance of and/or use of this appraisal report constitutes acceptance of the foregoing General Assumptions and General Limiting Conditions.

120 SUMMARY OF SALIENT FACTS

Item/Segment	N/A
County Road	769
Parcel No.	N/A

Owner of Record
Michael Sheran and Christine Sheran
12222 SW Austin Ave, Lake Suzy, FL 34269
(941) 721-8548

Inspection Dates
April 18, 2025

Persons who attended Inspection
Kent Evans

Extent of Inspection
The appraiser conducted a complete exterior inspection of the property.

Land Sizes

	Sq. Ft.	Acres	%
Lake Suzy Estates			
Lot 1, Block 4	21,158	0.486	13.73%
Lot 2, Block 4	23,389	0.537	15.17%
Lot 3, Block 4	15,416	0.354	10.00%
Lot 4, Block 4	14,004	0.321	9.09%
Lot 5, Block 4	16,385	0.376	10.63%
Lot 6, Block 4	14,358	0.330	9.31%
Lot 7, Block 4	22,956	0.527	14.89%
	127,666	2.931	82.82%
Loreda Park			
Lot 36, Block 84	9,496	0.218	6.16%
Lot 1, Block 67	9,104	0.209	5.91%
Lot 17, Block 67	7,875	0.181	5.11%
	26,475	0.608	17.18%
Total	154,141	3.539	100.00%

Road Frontages

CR-769 (Kings Hwy)	±1,170’
SW Sheri Ave	±1,385’
SW Ben Drive	±110’

Access
The property does not have any formal driveways.

Occupancy
Unoccupied

130 TYPE OF APPRAISAL AND REPORTING FORMAT

In accordance with Uniform Standards of Professional Appraisal Practice (USPAP) Standard 2-2, the report is presented as an Appraisal Report.

The function of the appraisal is for voluntary acquisition purposes by DeSoto County for a proposed stormwater drainage facility.

140 PURPOSE AND INTENDED USE OF THE APPRAISAL

The purpose of the appraisal is to develop and report an opinion of market value.

Intended Use *(defined)*: "the use(s) of an appraiser's reported appraisal or appraisal review assignment results, as identified by the appraiser, based on communication with the client at the time of the assignment" [3]

The intended use of the appraisal report is for DeSoto County to use as a basis for establishing the market value of the property for purpose of advanced acquisition.

Intended User *(defined)*: "the client and any other party as identified, by name or type, as users of the appraisal or appraisal review report by the appraiser, based on communication with the client at the time of the assignment." [4]

The intended user of this appraisal report is DeSoto County.

Client *(defined)*: "the party or parties (ie. individual, group, or entity) who engage an appraiser by employment or contract in a specific assignment, whether directly or through an agent." [5]

For this appraisal, DeSoto County is the client. The use of this report by third parties is not intended.

3 USPAP, 2024 Edition, The Appraisal Foundation, page 5
4 USPAP, 2024 Edition, The Appraisal Foundation, page 5
5 USPAP, 2024 Edition, The Appraisal Foundation, page 4

150 DEFINITION OF MARKET VALUE

Market Value *(defined)*: "The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress." [6]

160 PROPERTY RIGHTS APPRAISED

The property rights or interest to be appraised is the undivided fee simple interest as if free and clear of all liens, mortgages, encumbrances, and/or encroachments unless otherwise provided for herein.

Fee Simple Estate *(defined)* – "absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat." [7]

6 The Appraisal of Real Estate, Appraisal Institute, 15th Edition, page 48
7 The Dictionary of Real Estate Appraisal, 7th Edition, Appraisal Institute, page 73.

175 SCOPE OF THE APPRAISAL

Scope of Work (*defined*) – "the type and extent of research and analyses in an appraisal or appraisal review assignment." [8]

The scope of work performed in completing this appraisal includes the following:

- Inspection of the subject property and surrounding neighborhood.

- Research and analysis of DeSoto County and the Lake Suzy community, including general and immediate neighborhoods, familiarization with physical and economic factors in the market area as related to value. Background research of the subject property and interviews with local market participants (including applicable realtors, brokers, property managers, etc.).

- Data research including identification of comparable properties in southwest DeSoto County that have recently sold (or are under a pending contract), independent research of comparable sales including confirmation of sales data with persons knowledgeable of the details of each sale.

- Analysis of the highest and best use of the property, considering the physical, legal, and economically feasible factors. Estimating a maximally productive use for the subject property, as though vacant and as currently improved (as applicable). Correlating DeSoto County market data research to the highest and best use of the subject property.

- Comparison of sales of properties similar to the subject property, noting superior, similar, and inferior factors. Reconciling market sales data to estimate a market value for the subject property, as of the date of value, considering the applicability of all traditional (Cost, Market, Income) approaches to value.

- The market value of the property (land) will be estimated by using the Sales Comparison Approach. The Cost and Income Approaches are not considered applicable and have not been developed.

- The report has been prepared in compliance with the Uniform Standards of Professional Appraisal Practice (USPAP). The report has also been prepared in conformance with Florida Supplemental Standards (FSS's) of the Florida Department of Transportation and District 1 appraisal guidelines (DAG's).

8 USPAP, 2024 Edition, Appraisal Foundation, page 6

180 APPRAISAL PROBLEM

The appraisal problem entails estimating the market value of the subject property, a tract of vacant/unimproved land located along the east side of County Road 769 (aka. Kings Hwy) and SW Sheri Street in the Lake Suzy community in southwest DeSoto County.

The 3.539-acre subject land consists of ten (10) platted lots zoned for low-intensity commercial (office) uses. The lots could be developed individually, several lots combined, or the entire 3.539 acres developed with a single use. Based on my review of the local Lake Suzy and southwest DeSoto County market, there does not appear to be a higher value trend for single smaller lots as compared with the larger acreage tracts.

The reader is referred to Section 310, Land Value. The two smallest land sales (that would compare similarly in size to the subject lots) sold for similar unit prices as the larger land tracts (that would compare to the subject total land area). This tends to support my conclusion that the larger land tracts tended to have similar desirability and market utility as the smaller lots. In other words, the total value of the property as 10 smaller lots does not exceed the total value as a single developable tract.

In the vicinity of the subject property, County Road 769 (Kings Hwy) is a two (2) lane north/south arterial roadway. In the immediate subject neighborhood, CR-769 has a rural design with open stormwater, no curbing or sidewalks on either side of the road. The most recent traffic count for this section of CR-769 is 16,600 cars/day (2024 AADT, FDOT Site 044002). Historical traffic growth since 2010 was 7.41% annually. This represents high traffic growth.

Although the property doesn't have any improved driveways, the property currently has direct open access to either direction or CR-769. It also has open access to SW Sheri Ave and SW Ben Drive. Both are local neighborhood roads.

The Sales Comparison Approach (aka. the Market Approach) is considered the most relevant and applicable appraisal approach for estimating the land value. The Cost and Income Approaches are not considered applicable and have not been developed.

200 IDENTIFICATION OF PROPERTY AND LEGAL DESCRIPTION

Street Address

12450 SW County Road 769, Lake Suzy, FL 34221

Physical Location

The subject property is located at the northeast corner of County Road 769 (Kings Hwy) and SW Sheri Avenue in the Lake Suzy community, DeSoto County, FL.

Legal Description

The property was acquired by Warranty Deed, recorded in DeSoto County OR Book 0432, Page 0106. The property was subsequently transferred between related parties.

A copy of the above deed may be found within the addenda.

The property is located in Section 32, Township 39 South, Range 23 East. The legal description for the property is taken from the above deed of conveyance. The legal description is lengthy; the reader is directed to the addenda.

220 DESCRIPTION OF AREA & NEIGHBORHOOD

The subject property is located in the Lake Suzy area of DeSoto County, Florida. This is at the northeast fringe of Punta Gorda, just east of Charlotte County. This is within the overall general area known as south central Florida. Demographic and statistical data on DeSoto County has been included in the addendum to this report.

Neighborhood *(defined)* – "A group of complementary land uses; a congruous grouping of inhabitants, buildings, or business enterprises." [9]

The general neighborhood is defined as the west coast of Florida and includes Charlotte County, Lee and Collier Counties to the south, and Sarasota County to the north. The immediate area is considered the Lake Suzy community and the surrounding southwest DeSoto County.

Charlotte County was established in 1921, named for Charlotte Harbor, famous for its sport fishing. Charlotte Harbor Estuary is an important natural preserve and one of the most productive in Florida. Lake Suzy is an unincorporated community in DeSoto County, Florida. It is located at the extreme southwest corner of DeSoto County, ±8 miles northeast of Port Charlotte in Charlotte County.

DeSoto County's local economy is heavily reliant upon agriculture. Primary agriculture elements include citrus, cattle and watermelons. During the winter months many retirees from the mid-west relocate to Arcadia, which contributes to the local economy. Tourism plays an important role in the economy of DeSoto County. As a Florida Main Street community, the downtown antique district of Arcadia draws visitors from all over the state. Rodeo fans attend several rodeo events a year hosted by the Arcadia Rodeo Association. The historic Peace River, a Florida State Paddling Trail, runs through DeSoto County. The Peace River is a popular waterway for fishing, swimming, fossil hunting, canoeing, boating and kayaking.

The Lake Suzy area is known mainly for golf and freshwater fishing. There are three main sections of this area, including the estates near the airport on SW Austin Blvd, the condos around SW Egret Circle and SW Kingsway Circle, and the family sized homes located near Pembroke Circle, which is a deed restricted community within Lake Suzy.

Although the demographics in the area indicate the population is growing slow & steadily, the eastward expansion of residential development from Charlottle County is expected to continue. A copy of the Demographic and Income Profile report by ESRI can be found in the addenda[10].

The neighborhood is considered within the *Growth* stage of its neighborhood life cycle. The Growth stage represents a period "in which the neighborhood gains public favor and acceptance, and development takes place."[11] The growth is primarily coming from the southwest expansion of Punta Gorda and Charlotte County.

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9 The Dictionary of Real Estate Appraisal, 7th Edition, Appraisal Institute, page 130
10 Source: US Census Bureau
11 The Dictionary of Real Estate Appraisal, 7th Edition, Appraisal Institute, page 87

The traffic count along this section of CR-769 (Kings Hwy) was measured by portable traffic monitoring device. The nearest monitor site is #044002. It indicates two-way traffic counts of 16,600 cars/day (2024) and traffic growth of 7.41% annually since 2010. This indicates very strong traffic growth.

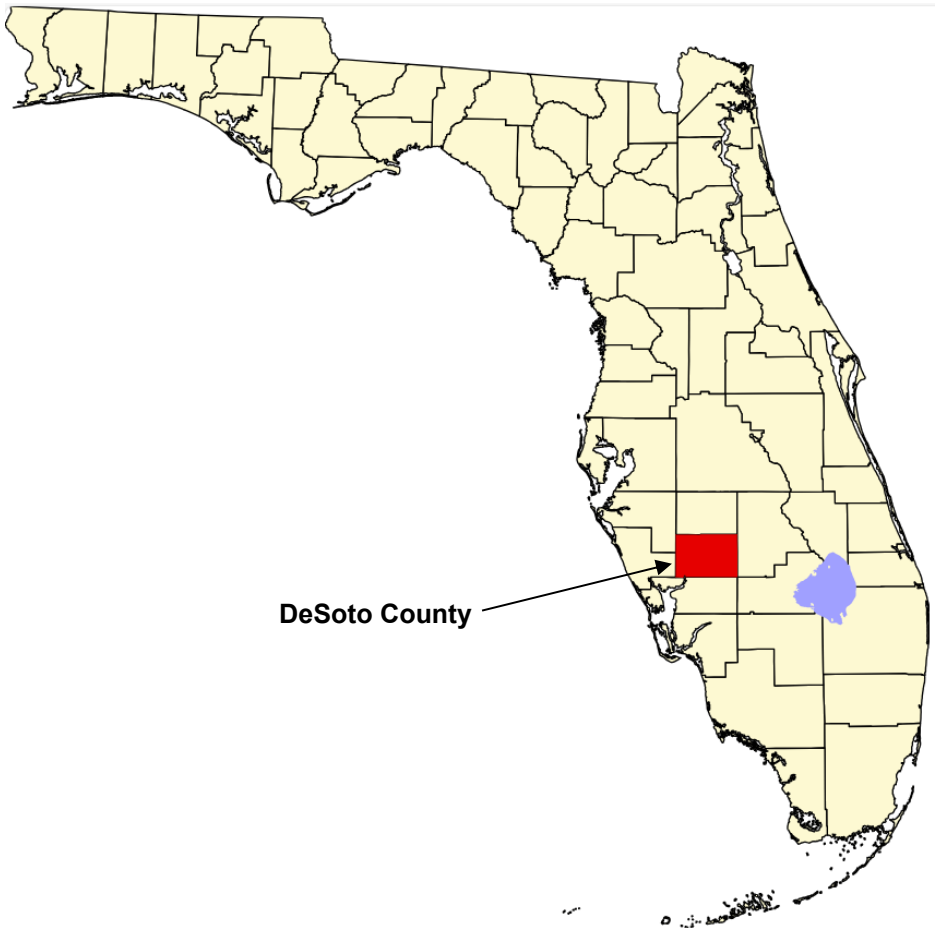
The area immediately surrounding the subject property is a mix of commercial, light industrial and single-family residential. Examples of recent property listings in the immediate area along County Road 769 include the following:

LISTINGS - Lake Suzy Community

Address	Asking Price	Land Size (SF)	Zoning	Unit Price ($/SF)
SUBJECT PROPERTY		154,141	ROI	
SW Co Road 769, Lake Suzy	$950,000	330,620	CG	$2.87
12354 SW CR-769, Lake Suzy	$1,200,000	209,959	CG	$5.72
Co Road 769, Arcadia	$989,000	349,787	CN	$2.83
SW Co Road 769, Lake Suzy	$699,000	217,800	CN	$3.21
			Mean (average)	$3.66

It is noted that all of the preceding tracts are in the immediate Lake Suzy community and are zoned for commercial development. They are useful for establishing Neighborhood Price Parameters. These listings have not been used to value the subject property. Real estate offerings typically represent upper limits of value since a seller typically establishes an asking price higher than the amount he/she is willing accept in negotiations with a potential buyer. Copies of the listing advertisements may be found within the addenda.

Summary - In conclusion, the future outlook for the Lake Suzy community appears steady with anticipated future strong growth along the CR-769 corridor.



230 DESCRIPTION OF PROPERTY, PHOTOGRAPHS AND SKETCHES

This section of the appraisal report will provide a subject location map, property sketch, aerial photograph, subject photographs, and a general description of the property.

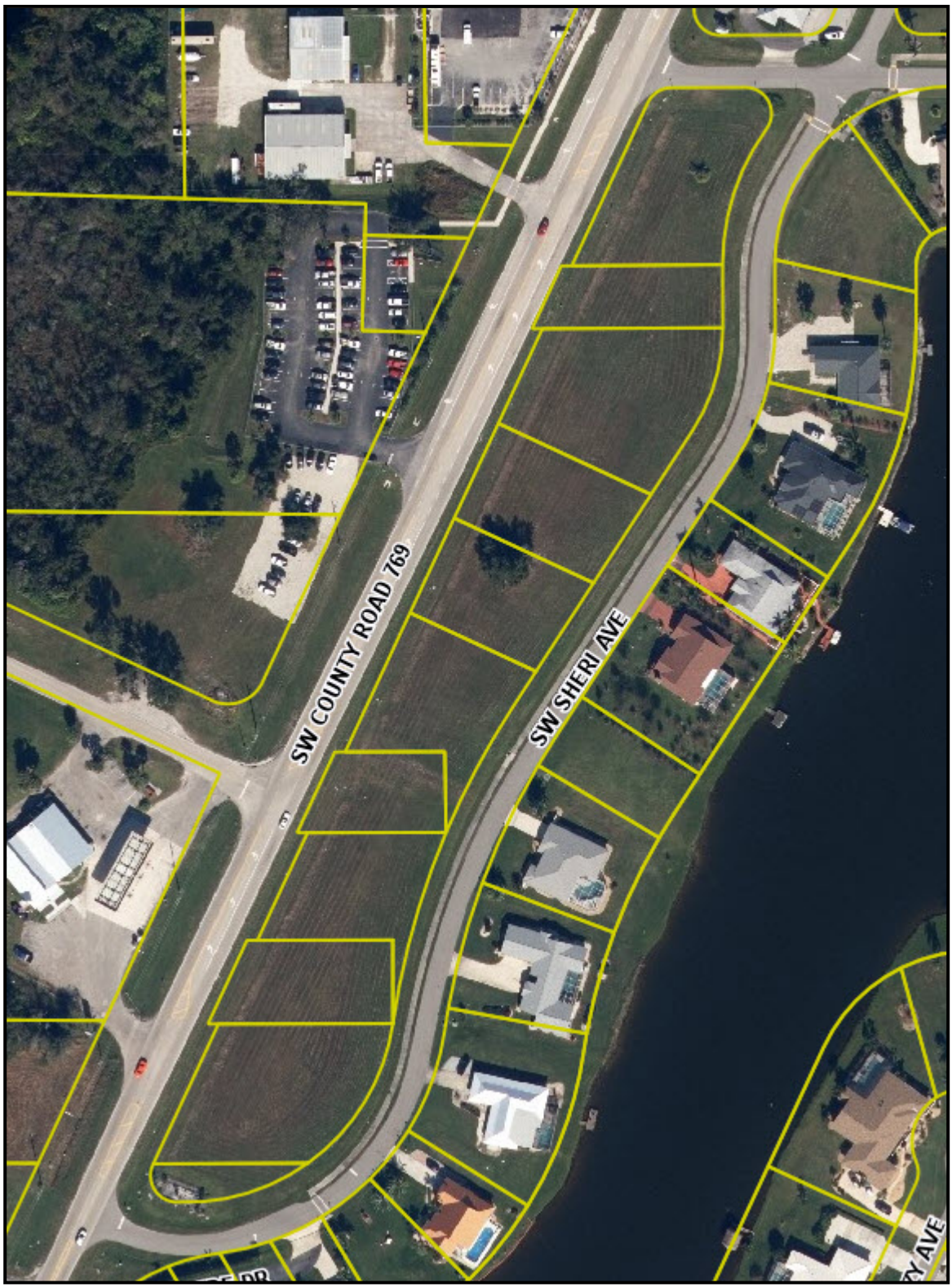
Property Type & Use	The subject property is unimproved. The property is divided into ten (10) platted lots zoned ROI (Residential Office Institutional). The various lot sizes are outlined in Section 120.
Area, Shape, & Dimensions	The total property has an irregular shape and contains a total 154,141 SF (3.539 acres). The land has ±1,170' of frontage along CR-769 (Kings Hwy), ±1,385' along SW Sheri Ave, and ±110' along SW Ben Drive. The overall configuration of the land is proportional for development with a single use or divided into separate uses.
Ingress/egress	The property doesn't have any improved driveways. The property can be accessed from either direction or CR-769. It also has open access to SW Sheri Ave and SW Ben Drive. Both are local neighborhood roads.
Topography	The subject property appears level and approximately at road grade for CR-769 (Kings Hwy). There were no wetlands identified on the property.
Flood Plain	The subject property is located in Zone X, outside an area of flooding. Flood Hazards Map No. 12027C-0266-C; effective date November 6, 2013.
Drainage	The property does not have a formal stormwater drainage system.
Soils	The soils that comprise the subject land consist of Farmton fines sand. The Farmton series consists of very deep, poorly drained soils that formed in sandy and loamy marine sediments. Farmton soils are on flatwoods and low broad flats on marine terraces. Slopes are linear and range from 0 to 2 percent. This soil is very common in the Lake Suzy area. The subject soils are suitable for new building development.
Utilities	Public water and sewer service is available to the subject property. Electric, phone/cable, and garbage services are also available.
Site Improvements	The property is unimproved. There were no site improvements observed at the time of inspection.

Easements, Encroachments, and Restrictions

There were no unusual easements, restrictions, and other agreements impacting the functional utility of the subject property noted in the most recent deed of conveyance. There are no known encroachments.

SUBJECT LOCATION MAP

AERIAL PHOTO



APPRAISER'S PROPERTY SKETCH

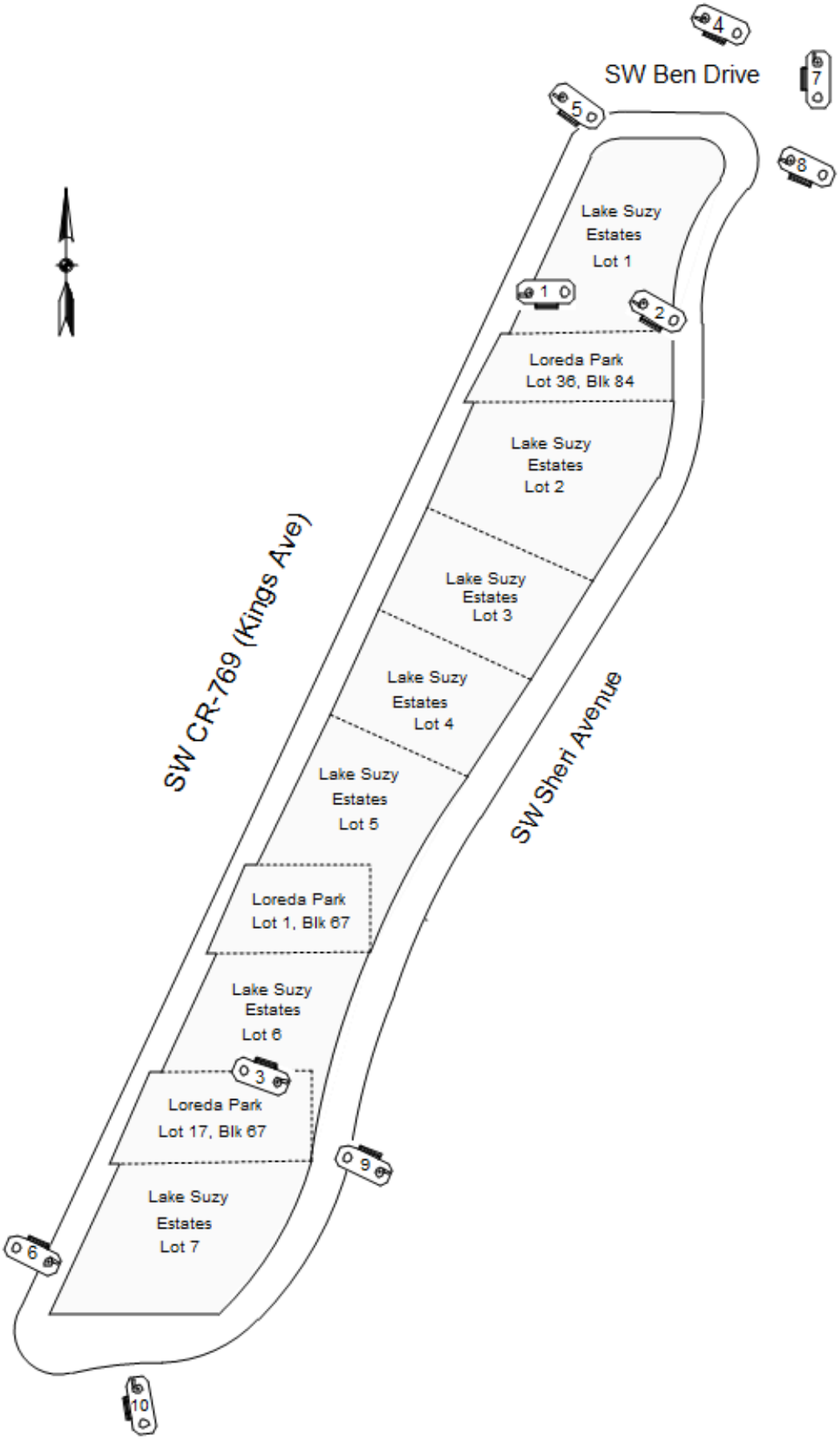


Photo #1 – View of Property – Looking South
Photograph taken: April 18, 2025, by Kent Evans

Photo #2 – View of Property – Looking Southwest
Photograph taken: April 18, 2025, by Kent Evans

Photo #3 – View of Property – Looking Northeast
Photograph taken: April 18, 2025, by Kent Evans

Photo #4 – View of Property – Looking Southwest from across SW Ben Drive
Photograph taken: April 18, 2025, by Kent Evans

Photo #5 – Street Scene – CR-769 (Kings Hwy) – Looking Southwest
Photograph taken: April 18, 2025, by Kent Evans

Photo #6 – Street Scene – CR-769 (Kings Hwy) – Looking Northeast
Photograph taken: April 18, 2025, by Kent Evans

Photo #7 – Street Scene – SW Ben Drive – Looking West
Photograph taken: April 18, 2025, by Kent Evans

Photo #8 – Street Scene – SW Sheri Avenue – View looking Southwest
Photograph taken: April 18, 2025, by Kent Evans

Photo #9 – Street Scene – SW Sheri Avenue – View looking Northeast
Photograph taken: April 18, 2025, by Kent Evans

Photo #10 – Street Scene –SW Sheri Avenue – View looking towards Kings Hwy
Photograph taken: April 18, 2025, by Kent Evans

235 EXISTING TRANSPORTATION FACILITY DESCRIPTION

In the vicinity of the subject property, CR-769 (Kings Hwy) is a two (2) lane north/south arterial roadway. In the immediate subject neighborhood, CR-769 has a rural design with open stormwater, no curbing or sidewalks on either side of the road. The most recent traffic count for this section of CR-769 is 16,600 cars/day (2024 AADT, FDOT Site 044002). Historical traffic growth since 2010 was 7.41% annually. This represents high traffic growth.

Although the property doesn't have any improved driveways, the property currently has direct open access to either direction or CR-769. It also has open access to SW Sheri Ave and SW Ben Drive. Both are local neighborhood roads.

240 ZONING, LAND USE PLANNING, CONCURRENCY

Zoning

The subject property is zoned ROI, Residential-Office-Institutional, DeSoto County. The intent of the ROI district is to "provide a transitional zone between residential districts and commercial or industrial uses and also to allow limited agricultural activities under specified conditions."[12]

Permitted uses in the ROI district include single-family residences, ACLFs, hotel/motels, nursing facilities, medical offices, professional offices, financial institutions, funeral homes, service clubs, and family care homes. More intensive commercial uses are not permitted.

Development standards shall be in conformance with the ROI (Residential-Office-Institutional) zoning district depicted below:

	Required	Provided
Minimum Lot Area	8,000 SF	154,141 SF
Minimum Lot Width	100 FT	±1,170 FT
Minimum Front Yard	40 FT	N/A
Minimum Side Setback	20 FT	N/A
Minimum Rear Setback	40 FT	N/A
Maximum Lot Coverage	70 %	N/A

The subject land complies with the preceding zoning requirements under the ROI zoning district. The ROI zoning is consistent within the LDR future land use district. The likelihood of rezoning is unknown (speculative).

Future Land Use

Within the boundaries of DeSoto County, the subject land lies in a LDR (Low Density Residential) district on the DeSoto County Future Land Use Map.

Concurrency

In accordance with Florida Statutes Section 163.3180, public facilities are necessary in order to achieve and maintain the adopted level of service standard. Sanitary sewer, solid waste, drainage and potable water public facilities and services are subject to concurrency requirements on a state-wide basis. The statute provides local governments with the option to determine concurrency standards for other public facilities such as transportation (roads), mass transit, parks and recreation facilities, and schools. Under a redevelopment scenario, there are no known factors relating to concurrency that would negatively affect the development potential of the subject property.

12 Land Development Code, DeSoto County, Section 20-135, Supp. No. 13

250 ASSESSED VALUE, TAXES, AND SPECIAL ASSESSMENTS

The property is identified on the DeSoto County tax records as follows:

County Assessment (2024)			
Sec-Twn-Rng	**32-39-23**	**32-39-23**	**32-39-23**
Subdivision	**Lake Suzy**	**Lake Suzy**	**Lake Suzy**
Legal	**Lot 1**	**Lot 2**	**Lot 3**
Land Value	$ 70,000	$ 70,000	$ 45,000
Building Value	-	-	-
Market (Just) Value	$ 70,000	$ 70,000	$ 45,000
- 10% Cap	12,939	12,939	-
Assessed Value	$ 57,061	$ 57,061	$ 45,000
- Exemptions	-	-	-
Taxable Value	$ 57,061	$ 57,061	$ 45,000
Taxes Assessed (2024)			
Ad Valorem Taxes	$ 958.73	$ 958.73	$ 701.56
plus: Non-Ad Valorem Taxes			
Fire Services	38.00	38.00	38.00
Lake Suzy LT	44.00	44.00	44.00
Taxes	$ 1,040.73	$ 1,040.73	$ 783.56

County Assessment (2024)				
Sec-Twn-Rng	**32-39-23**	**32-39-23**	**32-39-23**	**32-39-23**
Subdivision	**Lake Suzy**	**Lake Suzy**	**Lake Suzy**	**Lake Suzy**
Legal	**Lot 4**	**Lot 5**	**Lot 6**	**Lot 7**
Land Value	$ 45,000	$ 45,000	$ 45,000	$ 70,000
Building Value	-	-	-	-
Market (Just) Value	$ 45,000	$ 45,000	$ 45,000	$ 70,000
- 10% Cap	-	-	-	12,939
Assessed Value	$ 45,000	$ 45,000	$ 45,000	$ 57,061
- Exemptions	-	-	-	-
Taxable Value	$ 45,000	$ 45,000	$ 45,000	$ 57,061
Taxes Assessed (2024)				
Ad Valorem Taxes	$ 701.56	$ 701.56	$ 701.56	$ 958.73
plus: Non-Ad Valorem Taxes				
Fire Services	38.00	38.00	38.00	38.00
Lake Suzy LT	44.00	44.00	44.00	44.00
Taxes	$ 783.56	$ 783.56	$ 783.56	$ 1,040.73

County Assessment (2024)				
Sec-Twn-Rng	**32-39-23**	**32-39-23**	**32-39-23**	
Subdivision	**Loreda Park**	**Loreda Park**	**Loreda Park**	
Legal	**Lot 1**	**Lot 17**	**Lot 36**	**TOTAL**
Land Value	$ 35,000	$ 35,000	$ 35,000	$ 495,000
Building Value	-	-	-	-
Market (Just) Value	$ 35,000	$ 35,000	$ 35,000	$ 495,000
- 10% Cap	-	-	-	38,817
Assessed Value	$ 35,000	$ 35,000	$ 35,000	$ 456,183
- Exemptions	-	-	-	-
Taxable Value	$ 35,000	$ 35,000	$ 35,000	$ 456,183
Taxes Assessed (2024)				
Ad Valorem Taxes	$ 545.66	$ 545.66	$ 545.66	$ 7,319.41
plus: Non-Ad Valorem Taxes				
Fire Services	38.00	38.00	38.00	380.00
Lake Suzy LT	-	-	-	308.00
Taxes	$ 583.66	$ 583.66	$ 583.66	$ 8,007.41

In this case, the DeSoto County PAO estimate of Just Value for the land ($495,000) is less than the estimated value of the property in Section 310.

260 HISTORY OF THE PROPERTY

The most recent ownership transfer of the subject property is outlined, as follows:

Most Recent Deeds of Conveyance

Date	June 9, 1999
Recorded	OR Book 432, Page 106
Document	Warranty Deed
Grantor	Loreda Land Development, Inc.
Grantee	Eric Meyer & Christine Sheran, Co-Trustees Sheri Ave Trust
Consideration	$ 95,000
Date	November 28, 2016
Recorded	Instr #2016-140-05816
Document	Warranty Deed
Grantor	Eric Meyer & Christine Sheran, Co-Trustees Sheri Ave Trust
Grantee	Michael Sheran & Christine Sheran
Consideration	$ 65,000

The property was originally acquired in 1999. The subsequent transfer in 2016 appears to be between related parties. A copy of the preceding deeds are included within the addenda.

A ±1.9 acre area of the property (5 lots) was recently offered for sale, asking $800,000 or $9.67/SF. There were reportedly no offers made and the listing expired in March 2025. The property is presently not being offered for sale or lease.

270 EXPOSURE TIME

Exposure Time *(defined)* – "an opinion, based on supporting market data, of the length of time that the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal." [13]

In this case, the market value estimate presumes an exposure time of 6 to 12 months prior to the effective date of appraisal. This is based on information gathered from interviews with market participants as part of the sales verification process.

280 PUBLIC AND PRIVATE RESTRICTIONS

There are no unusual or atypical easements or restrictions affecting the property.

13 USPAP, 2024 Edition, The Appraisal Foundation, Page 4

300 HIGHEST AND BEST USE ANALYSIS

Highest and Best Use *(defined)* – "The reasonably probable use of property that results in the highest value. The four criteria that the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum productivity." [14]

Land as Vacant

Physically Possible – The property land is a 3.539-acre low-intensity commercial tract located at the northeast corner of County Road 769 (Kings Hwy) and SW Sheri Ave in the Lake Suzy community, DeSoto County, FL. The land has an irregular shape and contains a total 154,141 SF (3.539 acres). The land has ±1,170' of frontage along Kings Hwy, ±1,385' along SW Sheri Ave, and ±110' along SW Ben Drive. Despite its wide width (relative to depth), the overall configuration of the land is considered proportional for development. The individual lots are considered equally proportional for development.

The subject property appears level and approximately at road grade for CR-769 (Kings Hwy). There were no wetlands identified on the property. The subject property is located in Zone X, outside an area of flooding. The property does not have a formal stormwater drainage system. The soils that comprise the subject land consist of Farmton fines sand. This soil is very common in the Lake Suzy area. The subject soils are suitable for new building development.

The property doesn't have any improved driveways. The property can be accessed from either direction or CR-769. It also has open access to SW Sheri Ave and SW Ben Drive. Both are local neighborhood roads.

Public water and sewer service is available to the subject property. Electric, phone/cable and garbage services are also available.

Considering the size and shape, the subject land is physically suitable for a wide range of different development types. The land is considered equally suitable for separate smaller developments or a larger single development.

Legally Permissible – The subject property is zoned ROI, Residential-Office-Institutional, DeSoto County. Permitted uses in the ROI district include a wide range of low-intensity commercial uses, mostly offices and neighborhood service uses. More intensive commercial uses are not permitted. The subject land complies with the zoning requirements outlined in Section 240. Within the boundaries of DeSoto County, the subject land lies in a LDR (Low Density Residential) district on the DeSoto County Future Land Use Map. The ROI zoning is consistent within the LDR future land use district. The likelihood of rezoning is unknown (speculative).

Financially Feasible –The subject property is located along an established commercial corridor within the Lake Suzy community. However, the rear (east side) of the property along Sheri Avenue is improved with detached single-family homes. The ROI zoning would only allow low-intensity business uses such as medical/professional offices and neighborhood-oriented services

14 The Dictionary of Real Estate Appraisal, 7th Edition, Appraisal Institute, Page 88

(ie. family care homes, service clubs, hotel/motels, nursing facilities).

The 3.539-acre subject land consists of ten (10) platted lots zoned for low-intensity commercial (office) uses. The lots could be developed individually, several lots combined, or the entire 3.539 acres developed with a single use. Based on my review of the local Lake Suzy and southwest DeSoto County market, there does not appear to be a higher value trend for single smaller lots as compared with the larger acreage tracts.

The reader is referred to Section 310, Land Value. The two smallest land sales (that would compare similarly in size to the subject lots) sold for similar unit prices as the larger land tracts (that would compare to the subject total land area). This tends to support my conclusion that the larger land tracts tended to have similar desirability and market utility as the smaller lots. In other words, the total value of the property as 10 smaller lots does not exceed the total value as a single developable tract.

The Lake Suzy area is considered within the *Growth* stage of its neighborhood life cycle. The Growth stage represents a period "in which the neighborhood gains public favor and acceptance, and development takes place."[15] The growth is primarily coming from the southwest expansion of Punta Gorda and Charlotte County.

Although the demographics in the area indicate the population is growing slow & steadily, the eastward expansion of residential development from Charlottle County is expected to continue.

The traffic count along this section of CR-769 (Kings Hwy) was measured by portable traffic monitoring device. The nearest monitor site is #044002. It indicates two-way traffic counts of 16,600 cars/day (2024) and traffic growth of 7.41% annually since 2010. This indicates very strong traffic growth.

Considering its location along along CR-769 (Kings Hwy) combined with its ROI zoning, the subject land is considered most suitable for low-intensity commercial activities.

Maximally Productive Use – Based on the above, the maximally productive use of the land would be for low-intensity commercial development.

302 HIGHEST AND BEST USE CONCLUSION

As Vacant	Low-intensity commercial development
As Improved	N/A

15 The Dictionary of Real Estate Appraisal, 7th Edition, Appraisal Institute, page 87

305 APPROACHES TO VALUE USED AND EXCLUDED

All three (3) traditional approaches to value (Cost, Sales Comparison, and Income) have been considered for estimating the market value of the subject property.

For this property type, the Sales Comparison Approach is considered best applicable to estimating the market value of the subject land, as vacant. Recent sales of comparable substitute properties (vacant) have been researched for comparison to the subject land. The Cost and Income Approaches are not considered applicable and have not been developed.

310 LAND VALUE

The 3.539-acre subject land consists of ten (10) platted lots zoned for low-intensity commercial (office) uses. The lots could be developed individually, several lots combined, or the entire 3.539 acres developed with a single use.

The subject property is located along an established commercial corridor within the Lake Suzy community. It is concluded that the Highest and Best Use of the land (as vacant) would involve low-intensity commercial development consistent with its ROI zoning.

The sales data search focused on properties of similar utility in the same immediate area of Lake Suzy and the more general southwest DeSoto County market. The following land sales are considered to give a reasonable bracketing of the value of the subject land.

Land Comps

The sales data search concentrated on generally similar tracts of commercial land that are considered most comparable to the subject property. The comparable sales are of similar properties ranging in size between 23,322 SF and 283,096 SF (6.499 acres). The following land sales are considered comparable and representative of market value for land similar to the subject land.

The unit of comparison most common for this type of land is the price/square foot (usable land area). Consideration was also given to the elements of comparison, including property rights conveyed, financing, conditions of sale, expenditures made immediately after purchase, and changes in market conditions over time.

Sale Adjustments – In my opinion, there is insufficient market data available to produce market-extracted adjustments for all the various dissimilarities between the sales, mainly because of the scarcity of data available to support such adjustments. However, in an effort to recognize superior and inferior influences inherent in the sales as compared to the subject land, I have applied 5%, 10%, and 15% adjustments to reflect minor, moderate, and major differences, respectively.

It should be understood by the reader that these 5-10-15% physical adjustments have not been extracted from the market and are not intended to reflect to a paired adjustment for each described difference. Rather, this is a bracketing method that has been used to recognize superior v. inferior influences and, therefore, should logically result in a more accurate range of value for the subject property.

Discussions of superior & inferior factors are outlined in the Discussion of Physical Characteristics section. These are identified as location, land size (usable area), shape/ configuration, zoning/future land use, topography, and utilities. Other differences needing an adjustment are addressed and adjusted for individually.

Property Rights Conveyed – This adjustment accounts for differences in the legal estates between the comparable land sale and the subject property. Each of the following land sales involved the normal transfer of fee simple rights and was not encumbered with unusual restrictions affecting land utility. Therefore, an adjustment was not necessary for this factor.

Financing – The financing (or cash equivalency) adjustment converts the transaction price of the comparable sale into its cash equivalent price or modifies it to match the financing terms of the subject property. In this case, the market value estimate presumes all cash to the seller in U.S. dollars (or equivalent). Each of the following land sales involved cash to seller transactions or conventional financing. Therefore, an adjustment was not necessary for atypical (favorable and/or unfavorable) financing.

Conditions of Sale – This adjustment reflects the difference between the actual sale price of the comparable and its probable sale price if it were currently sold in an arm's length transaction. Based on my verifications with the parties involved, each of the following land sales is considered a good arm's length market sale. In this case, the verifications for the sales indicated the transactions were arm's length and well exposed to the market. Based on verifications, they were not reported as distressed or under duress.

Expenditures made Immediately after Purchase – This adjustment applies to costs that will have to be paid upon purchase of a property because these costs affect the price the buyer agrees to pay. Such expenditures may include: costs-to-cure deferred maintenance, demolition/site clearing costs, costs to petition for a zoning change, and costs to remediate environmental contamination. In this case, an adjustment for such expenditures was not necessary.

Market Conditions (Time) – The next adjustment is for Market Conditions, which reflects any changes in market prices being paid in relation to changes in market conditions and the purchasing power of money over time. This is also referred to as a time adjustment, since it relates to a specific time period for a market.

The comparable land sales all occurred since May 2021 and are considered sufficiently current for reasonable comparison. In an effort to recognize the generally improving market during the past several years, a market conditions (or time) adjustment has been applied.

As a basis for a reasonable time adjustment applicable to commercial properties, I have relied on data sourced from CoStar Group analytics. CoStar Group provides commercial real estate information, analytics, and online marketplaces for real estate transactions. It is a generally accepted source for real estate market data within the commercial real estate industry.

For the Punta Gorda, Charlotte County submarket, average sale prices for retail-oriented commercial properties increased at a rate of 2.9% annually for the 5-year period between 2020 and 2025. During the same time period, average monthly rents for retail-oriented commercial properties increased at a rate of 2.88%. Average sale prices for office-oriented commercial properties increased at a rate of 1.52% annually for the 5-year period between 2020 and 2025. During the same time period, average monthly rents for office-oriented commercial properties increased at a rate of 3.2%. A copy of the CoStar Key Performance Indicators grid for the Punta Gorda retail and office sub-markets has been included in the addenda.

In the final analysis, I have applied a market conditions (time) adjustment of ±3% annually, which equates to 0.25% monthly. The sales have been adjusted, as follows:

Market Conditions	SUBJECT	Comp #1	Comp #2	Comp #3	Comp #4	Comp #5
Date	Apr-25	Oct-24	Apr-24	Aug-22	Jun-21	May-21
Difference (mos.)		6	12	32	46	47
Rate of Change	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Total Change		1.5%	3.0%	8.0%	11.5%	11.8%

Discussion of Land Comps

Land Comp #1 (Don Diego Taqueria) – This is the sale of a 158,899 SF (3.648 acre) tract of commercial land located along the east side of CR-769, ±825' north of SW Agnes St in the Lake Suzy community. The property is zoned IL (Industrial Light) and lies in a COM (Commercial) future land use district. The property has a highest and best use for commercial redevelopment. The number of households within a 1-mile radius is 426 and the growth rate is 1.34% annually. This is considered relatively slow/steady growth.

The land is located along CR-769 (aka. Kings Hwy), a 2-lane arterial highway. This section of CR-769 has traffic counts of 16,600 cars/day (Site 044002, DOT 2024). The land has a slightly irregular (parallelogram) shape and is proportional for development. It is mostly was cleared with a nominal amount of low wooded areas at the rear. The soils are 100% usable uplands. Public water & sewer services are not directly available to this location.

The property was originally listed for sale, asking $650,000. The land sold in October 2024 after 173 days on the market for $550,000 or $3.46/SF. The buyer intends to operate a landscape materials & nursery business on the property (dba. Greenscape Innovations). No duress was reported for either party.

Land Comp #2 (Brennon Osborne) – This is the sale of a 40,719 SF (0.935-acre) tract of commercial land located at the northwest corner of US-17 and SW Ogden Rd in DeSoto County. The property is proximate to a regional distribution facility for Wal-Mart Stores. The property is zoned CN (Commercial Neighborhood) and lies in an LDR (Low Density Residential) future land use district. The property has a highest and best use for commercial redevelopment. The number of households within a 1-mile radius is 666 and the growth rate is 3.59% annually. This is considered strong growth.

The land is located along US-17, a median-divided 4-lane arterial highway that extends north-south through DeSoto County. This section of US-17 has traffic counts of 16,100 cars/day (Site 010023, DOT 2024) and traffic growth of 6.92%. The land has a slightly irregular (L-Shaped) shape and is considered proportional for development. It is mostly cleared, outside the flood zone, and contains no wetlands. The soils are 100% usable uplands. Public water & sewer services are not directly available to this location. The property benefits from an existing well/pump and septic system.

The property was originally listed for sale, asking $149,500. The property sold in April 2024 after 158 days on the market for $109,000 or $2.68/SF. The land has an old concrete slab and perimeter BW fencing. The improvements reportedly did not impact the purchase price. No duress was reported for either party.

Land Comp #3 (HPG Kings Hwy) – This is the sale of a 283,096 SF (6.499-acre) tract of commercial land located along the west side of CR-769, across from Preserve Hwy in the Lake Suzy community. The property is zoned CG (Commercial General) and lies in a COM (Commercial) future land use district. The property has a highest and best use for commercial development. The number of households within a 1-mile radius is 1,598 and the growth rate is 1.16% annually. This is considered slow/steady growth.

The land is located along CR-769 (Kings Hwy), a 2-lane arterial highway with traffic counts of

16,600 cars/day (Site 044002, DOT 2024) and traffic growth of 7.41%. The land has a slightly irregular shape. The configuration of developable land is considered somewhat disproportionate due to a ±4½ acre wetland on the property (see sketch). The topography of the land is heavily wooded with areas within the AE flood zone. The soils are a mix of usable uplands and frequently ponded soils. Public water & sewer services are not directly available to this location.

The property was originally listed for sale, asking $950,000. The property sold in August 2024 after 144 days on the market for $635,000 or $2.24/SF (usable). There is an ODA billboard sign along the CR-769 frontage. The sign is owned by others and reportedly did not affect the purchase price. No duress was reported for either party.

Land Comp #4 (Lake Suzy Holdings) – This is the sale of a 23,322 SF (0.535-acre) tract of commercial land located along the west side of CR-769 (Kings Hwy), ±350' south of SW Sheri Ave in the Lake Suzy community. The property is zoned CG (Commercial General) and lies in a COM (Commercial) future land use district. The property has a highest and best use for commercial development. The number of households within a 1-mile radius is 3,101 and the growth rate is 1.22% annually. This is considered slow/steady growth.

The land is located along a section of CR-769 (Kings Hwy) with traffic counts of 16,600 cars/day (Site 044002, DOT 2024) and traffic growth of 7.41%. The land has a slightly irregular shape. The configuration of the property is considered proportional for development. The land is cleared and it lies entirely within Flood Zone X (outside the flood plain). The soils are 100% usable uplands. Public water and sewer services are available to this location.

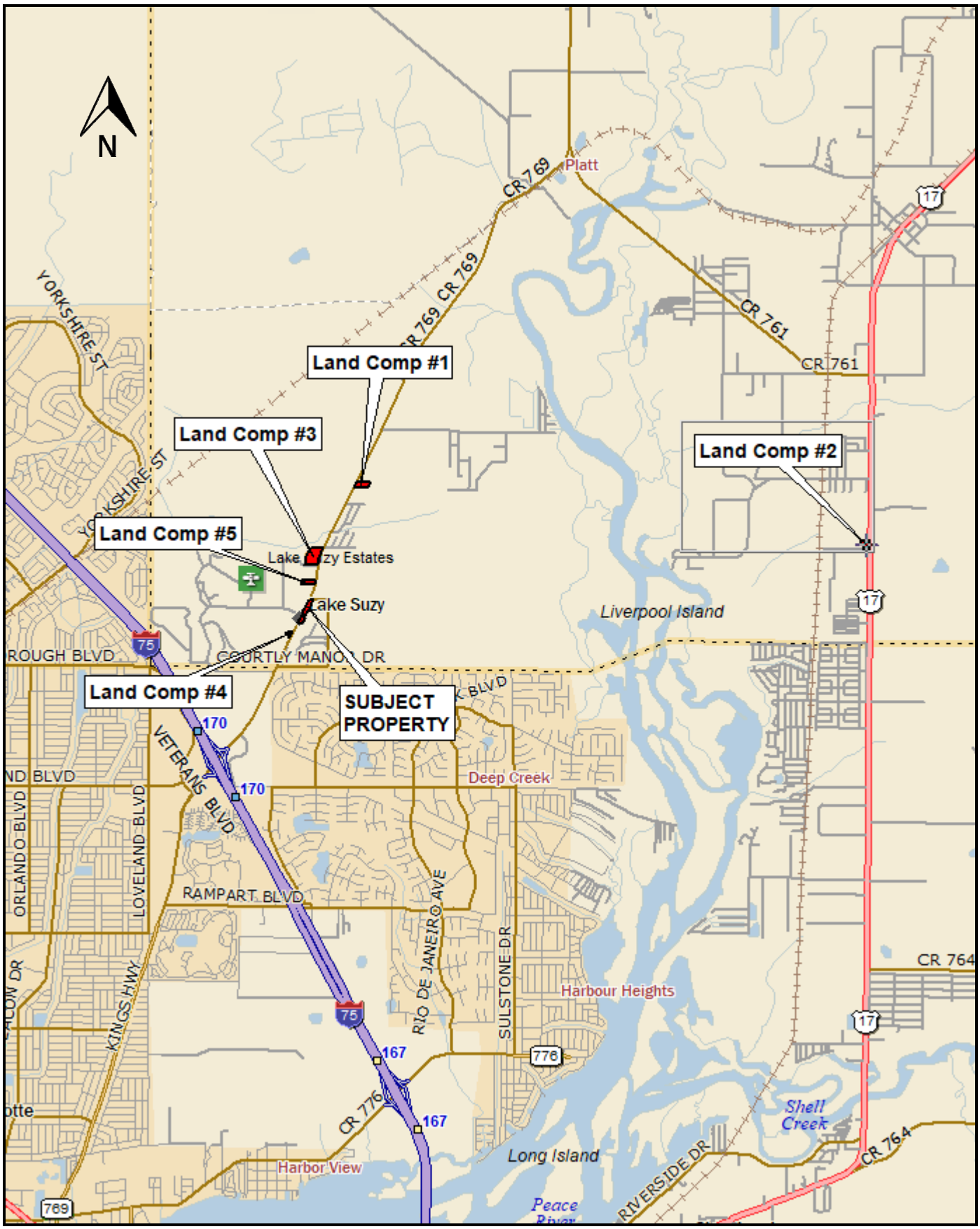
The property sold in June 2021 for $75,000 or $3.22/SF. The property was improved with asphalt pavement with 14 marked parking spaces and landscaping. The site improvements did not affect the purchase price. No duress was reported for either party.

Land Comp #5 (Action 4 Investments) – This is the sale of a 139,392 SF (3.200-acre) tract of commercial land located along the west side of CR-769 (Kings Hwy), ±1,200' north of SW Kingsway Circle in the Lake Suzy community. The property is zoned CG (Commercial General) and lies in a COM (Commercial) future land use district. The property has a highest and best use for commercial development. The number of households within a 1-mile radius is 2,764 and the growth rate is 1.08% annually. This is considered slow/steady growth.

The land is located along a section of CR-769 (Kings Hwy) with traffic counts of 16,600 cars/day (Site 044002, DOT 2024) and traffic growth of 7.41%. The land has a slightly irregular shape. The configuration of the property is considered proportional for development. The land is cleared and it lies entirely within Flood Zone X (outside the flood plain). Except for a small area at the southwest corner, the soils are 100% usable uplands. Public water and sewer services are not directly available to this location.

The property sold in May 2021 for $450,000 or $3.23/SF. Except for BW fencing, the property was unimproved at the time of sale. The fencing did not affect the purchase price. No duress was reported for either party.

LAND SALES LOCATION MAP



LAND SALES GRID

SALE #	SUBJECT	Land Comp #1	Land Comp #2	Land Comp #3	Land Comp #4	Land Comp #5
County		DeSoto	DeSoto	DeSoto	DeSoto	DeSoto
Document Number		2024 140-07961	2024 140-02490	2022 140-06424	2021 140-04742	2021 140-04050
Grantee		Don Diego Taqueria	Brennon Osborne	HPG Kings Hwy	Lake Suzy Holdings	Action 4 Investments
Sale Date	May-25	Oct-24	Apr-24	Aug-22	Jun-21	May-21
Sale Price		$550,000	$109,000	$635,000	$75,000	$450,000
Alt-Key	Lot 1	2812	5338	24317	5056	5017
Physical Address	12450 SW CR 769	11480 SW CR 769	12193 SW US-17	SW CR-769	12687 SW CR-769	12327 SW CR-769
Usable Land Area						
Sq. Ft.	154,141	158,899	40,719	283,096	23,322	139,392
Acres	3.539	3.648	0.935	6.499	0.535	3.200
Unit Price (net)						
Price/SF		$3.46	$2.68	$2.24	$3.22	$3.23
Price/acre		$150,768	$116,578	$97,707	$140,187	$140,625
Transaction Adjust						
Ppty Rts Conv	Fee Simple	0%	0%	0%	0%	0%
Financing	Cash to Seller	0%	0%	0%	0%	0%
Cond of Sale	Arm's Length	0%	0%	0%	0%	0%
Expend. Made		0%	0%	0%	0%	0%
Mkt Cond (Time)		1.5%	3.0%	8.0%	11.5%	11.8%
		1.5%	3.0%	8.0%	11.5%	11.8%
Adj. Unit Price						
Price/SF		$3.51	$2.76	$2.42	$3.59	$3.61
Physical Comparison						
Location		5%	5%	0%	0%	0%
Land Size		0%	0%	10%	0%	0%
Shape/Config		0%	5%	15%	0%	0%
Zoning/FLU		-5%	-5%	-10%	-10%	-10%
Topography		0%	0%	15%	0%	0%
Utilities		10%	10%	10%	0%	10%
Other		0%	0%	0%	0%	0%
Total Adjustment		10%	15%	40%	-10%	0%
Adjusted Unit Sale Price						
Price/Acre		**$3.86**	**$3.17**	**$3.39**	**$3.23**	**$3.61**

Physical Adjustments

Location – The subject property is located along the east side of County Road 769 (aka. Kings Hwy) and SW Sheri Street in the Lake Suzy community in southwest DeSoto County. This is an established commercial and residential area just east of Interstate 75. The Lake Suzy area is considered to be in Growth stage of its neighborhood life cycle. The immediate area is an established commercial section along CR-769 (Kings Hwy).

The most recent traffic count for this section of CR-769 is 16,600 cars/day (2024 AADT, FDOT Site 044002). Historical traffic growth since 2010 was 7.41% annually. This represents high traffic growth.

The 2020 census estimates a population of 2,715 within a 1-mile radius of the subject property. The annual population growth within this 1-mile area was 1.26% between 2010 and 2020. This rate is generally considered relatively slow/steady growth. The median household income within this area is $62,261. The future outlook for the Lake Suzy area appears steady with anticipated stronger future growth as the Punta Gorda market continues to expand east of Interstate 75.

Consideration is given to the roadway location, the population and growth rate, plus the overall traffic counts along this section of CR-769. The appraiser personally inspected each comparable and the surrounding neighborhood. The location adjustments are outlined, as follows:

Location	SUBJECT	Comp #1	Comp #2	Comp #3	Comp #4	Comp #5
Community	Lake Suzy	Lake Suzy	Arcadia	Lake Suzy	Lake Suzy	Lake Suzy
Roadway	CR 769	CR 769	US-17	CR-769	CR-769	CR-769
Type	Arterial	Arterial	Arterial	Arterial	Arterial	Arterial
Traffic Count	16,600	16,600	16,100	16,600	16,600	16,600
Traffic Growth	7.41%	7.41%	6.92%	7.41%	7.41%	7.41%
Lanes	2-Thru	2-Thru	4-Divided	2-Thru	2-Thru	2-Thru
Demographics						
Population (1m)	2,715	426	666	1,598	3,101	2,764
Growth Rate	1.26%	1.34%	3.59%	1.16%	1.22%	1.08%
Comparison		Inferior	Inferior	Similar	Similar	Similar
Adjustment		5%	5%	0%	0%	0%

Land Comp #1 is located along the existing northern edge of the Lake Suzy community. It is less densely populated but growing slightly faster. In my opinion, this emerging area is slightly inferior as compared with the subject location. Therefore, I have applied an upward 5% adjustment.

Land Comp #2 is located along US-17, a state-maintained highway that has 4-lanes in each direction, grass medians, and dedicated left-turn lanes. There is a regional Walmart distribution

facility immediately across US-17 to the east. It is less densely populated but growing slightly faster. In my opinion, this emerging area is slightly inferior as compared with the subject location. Therefore, I have applied an upward 5% adjustment.

Land Comps #3, #4, and #5 are all located along Kings Hwy, in the immediate area of the subject. No location adjustment is warranted to these sales.

Land Size – The subject property contains 154,141 SF (3.539-acres). The land is divided into ten (10) platted lots zoned for low-intensity commercial (office) uses. The lots could be developed individually, several lots combined, or the entire 3.539 acres developed with a single use. Based on my review of the local Lake Suzy and southwest DeSoto County market, there does not appear to be a higher value trend for single smaller lots as compared with the larger acreage tracts.

The sales range between 0.535 acres and 6.499 acres (net usable). Typically, a smaller tract of commercial acreage will sell for a higher unit sale price (price-per-SF) than a larger site of similar utility (and vice-versa) due to economies of scale. Accordingly, they have been adjusted, as follows:

Land Size	SUBJECT	Comp #1	Comp #2	Comp #3	Comp #4	Comp #5
Sq. Ft. (total)	154,141	158,899	40,719	283,096	23,322	139,392
Acres (total)	3.539	3.648	0.935	6.499	0.535	3.200
Comparison		Similar	Similar	Inferior	Similar	Similar
Adjustment		0%	0%	10%	0%	0%

Comparing the land sale prices, the larger land tracts tended to have similar desirability and market utility as the smaller lots. Therefore, I have not applied an adjustment for land size differences. The exception is Land Comp #3, which is moderately larger (inferior). I have applied a 10% upward adjustment to this sale.

Shape/Configuration – The property has an irregular shape and contains a total 154,141 SF (3.539 acres). The land has ±1,170' of frontage along Kings Hwy, ±1,385' along SW Sheri Ave, and ±110' along SW Ben Drive. Despite its wide width (relative to depth), the overall configuration of the land is considered proportional for development. The individual lots are considered equally proportional for development.

Consideration is also given to configuration (width versus depth). A rectangular tract with a disproportionate configuration (such as very narrow width relative to its depth) will typically be worth less than a similar size rectangular tract that is proportional (with similar width/depth).

Accordingly, the land comps have been adjusted, as follows:

Shape/Config	SUBJECT	Comp #1	Comp #2	Comp #3	Comp #4	Comp #5
Shape Configuration	Slightly Irreg Proportional	Slightly Irreg Proportional	Slightly Irreg Proportional	Slightly Irreg Disproportional	Slightly Irreg Proportional	Slightly Irreg Proportional
Comparison Adjustment		Similar 0%	Inferior 5%	Inferior 15%	Similar 0%	Similar 0%

Land Comps #1, #4, and #5 are all slightly irregular and proportional. An adjustment is not considered necessary.

Land Comp #2 is an L-Shaped tract and considered slightly inferior. It has been adjusted upward by 5%.

Land Comp #3 includes a large wetland area toward the middle/rear of the property. This results in the usable uplands to have an irregular shape, wrapping around the wetlands. Therefore, this sale warrants a larger 15% adjustment.

Zoning/Land Use – The subject property is zoned ROI, Residential-Office-Institutional, DeSoto County. Permitted uses in the ROI district include a wide range of low-intensity commercial uses, mostly offices and neighborhood service uses. More intensive commercial uses are not permitted. The subject land complies with the zoning requirements outlined in Section 240. Within the boundaries of DeSoto County, the subject land lies in a LDR (Low Density Residential) district on the DeSoto County Future Land Use Map. The ROI zoning is consistent within the LDR future land use district. The likelihood of rezoning is unknown (speculative).

Considering its location and the preponderance of commercial businesses in the immediate area along CR-769 (Kings Hwy), the subject land is considered most suitable for low-intensity commercial activities.

Zoning/FLU	SUBJECT	Comp #1	Comp #2	Comp #3	Comp #4	Comp #5
Zoning	ROI	IL	CN	CG	CG	CG
Future Land Use	LDR	COM	LDR	COM	COM	COM
Comparison Adjustment		Superior -5%	Superior -5%	Superior -10%	Superior -10%	Superior -10%

Land Comp #1 is zoned IL, but lies in a COM future land use district. It can be developed with a wide range of commercial business uses. I have applied a 5% downward adjustment. Land Comp #2 is zoned for neighborhood commercial and allows for a wider range of low-intensity commercial activities, as compared to the subject ROI zoning. Therefore, it has also been adjusted downward by 5%.

Land Comps #3, #4, and #5 are zoned CG (Commercial General) and lie within a COM (Commercial) future land use district. These tracts may be developed with a wide range of commercial businesses. This are considered moderately superior and they have been adjusted downward by 10%.

Topography – The subject property appears level and approximately at road grade for CR-769 (Kings Hwy). There were no wetlands identified on the property. The subject property is located in Zone X, outside an area of flooding. The property does not have a formal stormwater drainage system. The soils that comprise the subject land consist of Farmton fines sand. This soil is very common in the Lake Suzy area. The subject soils are suitable for new building development.

For commercial properties, level properties at road grade are generally superior to sloped properties located below or above road grade. Properties that have been cleared of natural vegetation are also superior to heavily wooded tracts. Generally, properties located outside a flood plain are superior to properties within the flood plain.

Topography	SUBJECT	Comp #1	Comp #2	Comp #3	Comp #4	Comp #5
Elevation	Road Grade	Road Grade	Road Grade	Road Grade	Road Grade	Road Grade
Grade	Level	Level	Level	Level	Level	Level
Vegetation	Cleared	Mostly Cleared	Mostly Cleared	Heavily Wooded	Mostly Cleared	Cleared
Flood Zone	X	X	X	AE, X	X	X
Soils	Upland	Upland	Upland	Mix	Upland	Upland
Wetlands	None	Nominal	None	4.5 acres	None	Nominal
Comparison Adjustment		Similar 0%	Similar 0%	Inferior 15%	Similar 0%	Similar 0%

Except for Land Comp #3, all of the land sales are almost entirely usable uplands. They are similar to the subject topography and no adjustment has been applied. Land Comp #3 has a significant wetland stand in the middle-rear of the site. The wetland poses development constraints such as wetland setbacks, shape issues, etc. In my opinion, this sale warrants a 15% upward adjustment due to its inferior topography, as compared to the subject.

Utilities – Public water and sewer service is directly available to the subject property. Electric, phone/cable and garbage services are also available. Generally, commercial properties located in areas of direct access to public water and sewer services are superior in comparison to areas not yet served. Prices for land with utilities available typically are higher than similar commercial sites with no utilities.

Utilities	SUBJECT	Comp #1	Comp #2	Comp #3	Comp #4	Comp #5
Public Water	Yes	No	No	No	Yes	No
Public Sewer	Yes	No	No	No	Yes	No
Electric Service	Yes	Yes	Yes	Yes	Yes	Yes
Comparison Adjustment		Inferior 10%	Inferior 10%	Inferior 10%	Similar 0%	Inferior 10%

All of the land sales, except Land Comp #4 are lacking direct access to public water & sewer services. This is considered less of a critical factor for commercial properties, which commonly use well & septic systems. However, I have applied a 10% upward adjustment to recognize this inferior aspect.

Other – Not applicable.

Land Value Conclusion

The quality and quantity of the sales data available and analyzed were considered sufficient to provide a good indication of value for the subject land.

After applying adjustments, the preceding land sales indicated an adjusted price range of $3.17/SF to $3.86/square foot, with an average unit sale price of $3.45/SF. The median sale price is $3.39/SF.

In this case, less weight was given to Land Comp #2, which was located furthest from the subject. Despite being an older sale, consideration was given to Land Comp #4 since it represents what the subject lots might sell for if marketed separately (rather than as a single tract). The newest land sale (Land Comp #1) was also given weight. The remaining land sales were given equal emphasis.

In the final analysis, it is estimated the market value of the subject property is ±**$3.75/SF**. This is for the fee simple (unencumbered) rights as of April 18, 2025.

Therefore, the total value of the property can be calculated, as follows:

Subject Property					
154,141	SF @	$	3.75 /SF =	$	578,029
			Rounded to	$	580,000

Indicated Value
Land Valuation (Rounded) $580,000

315 COST APPROACH

Cost Approach (*defined*) – "A set of procedures through which a value indication is derived for the fee simple estate by estimating the cost new as of the effective date of the appraisal to construct a reproduction of (or replacement for) the existing structure, including an entrepreneurial incentive; deducting depreciation from the total cost; and adding the estimated land value. The contributory value of any site improvements that have not already been considered in the total cost can be added on a depreciated-cost basis. Adjustments may then be made to the indicated value of the fee simple estate in the subject property to reflect the value of the property rights being appraised."[16]

The Cost Approach is not applicable and has not been applied.

335 SALES COMPARISON APPROACH

Sales Comparison Approach (*defined*) – "The process of deriving a value indication for the subject property by comparing sales of similar properties to the property being appraised, identifying appropriate units of comparison, and making adjustments to the sale prices (or unit prices, as appropriate) of the comparable properties based on relevant, market-derived elements of comparison. The sales comparison approach may be used to value improved properties, vacant land, or land being considered as though vacant when an adequate supply of comparable sales is available."[17]

The Sales Comparison Approach (as improved) is not applicable and has not been applied.

360 INCOME CAPITALIZATION APPROACH

Income Capitalization Approach *(defined)* – "Specific appraisal techniques applied to develop a value indication for a property based on its earning capability and calculated by the capitalization of property income." [18]

The Income Approach is not applicable and has not been developed.

16 The Dictionary of Real Estate Appraisal, 7th Edition, Appraisal Institute, page 43
17 The Dictionary of Real Estate Appraisal, 7th Edition, Appraisal Institute, page 43
18 The Dictionary of Real Estate Appraisal, 7th Edition, Appraisal Institute, page 94.

390 RECONCILIATION OF APPROACHES

The indications of value for the property by the three approaches were as follows:

Land Value (by Sales Comparison)	$580,000
Cost Approach	$580,000
Sales Comparison Approach	N/A
Income Approach to Value	N/A

The quality and quantity of the sales data available and analyzed were considered sufficient to provide a good indication of value for the subject land.

For this property type, the Sales Comparison Approach is considered best applicable to estimating the market value of the subject land. Recent sales of comparable substitute commercial acreage and smaller commercial sites have been researched for comparison to the subject land.

The final estimate of market value of the subject property, as of April 18, 2025, is $580,000.

The market value estimate presumes an exposure time of 6 to 12 months prior to the effective date of appraisal.

Final Value (Parent Tract)	
Land	$ 580,000
Improvements	-
	$ 580,000

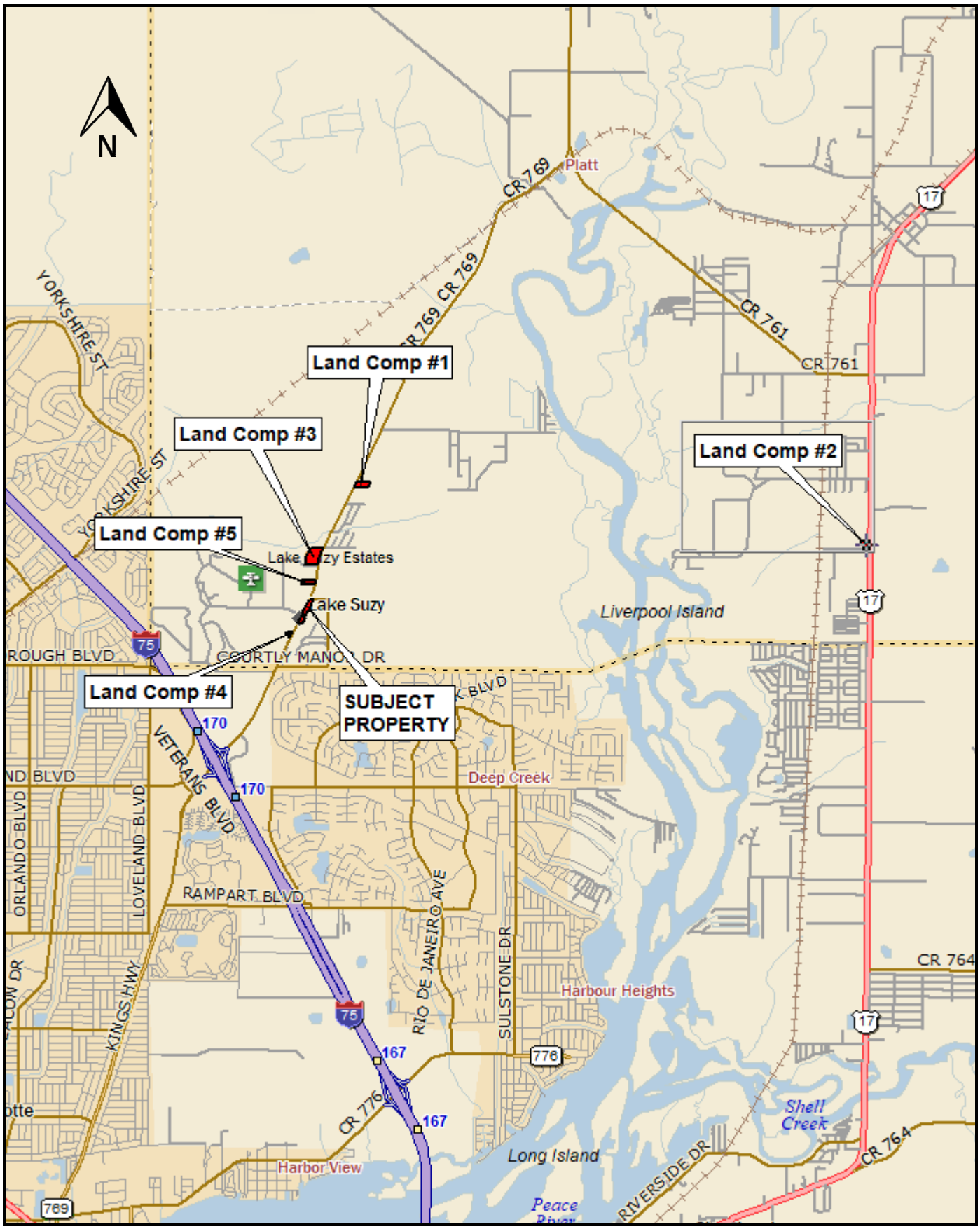
Final Conclusion of Value $580,000

Sections 395 through 995

Not applicable.

ADDENDA

NEIGHBORHOOD MAP



SALE DATA SHEET
Doc. 2024-410-07961

(A)	Recording Data	DeSoto County Doc. 2024-410-07961
(B)	Grantor	Cin-Mar Properties, LLC
(C)	Grantee	Don Diego Taqueria, LLC
(D)	Date of Transaction	October 25, 2024
(E)	Date Inspected	April 18, 2025
(F)	Size	158,899 SF (3.648-acres) (Source: Metes & Bounds Legal Description contained in most recent deed of conveyance)
	Shape	Slightly Irregular (Parallelogram)
	Configuration	Proportional
	Topography	Level, at road grade, upland soils, mostly cleared
	Flood Plain	Flood Zone X (outside the 100-year flood plain)
	Wetlands	Nominal. The soils are 100% uplands.
(G)	Consideration	$550,000
(H)	Unit Price	$3.46/SF
(I)	Type of Instrument	Warranty Deed
(J)	Alt-Key #	2812
(K)	Address/Location	12450 SW CR-769 (Kings Hwy), Arcadia, FL East side of CR-769, ±825' north of SW Agnes St
(L)	Zoning	IL, Industrial Light, DeSoto County
	Future Land Use	COM, Commercial, DeSoto County
(M)	Present Use	Vacant commercial land
(N)	Highest and Best Use	Commercial development
(O)	Condition of transaction	Arm's length transaction
(P)	Type of Financing	Cash to seller
(Q)	Encumbrances	There were no unusual easements or encumbrances described in the most recent deed of conveyance.

SALE DATA SHEET
Doc. 2024-410-07961

(R)	Type of Improvements	The land is unimproved.
(S)	Various on-site utilities	Public water & sewer services are not directly available to this location.
(T)	Confirmation	Lyn Bevis, listing broker, (941) 639-8500
(U)	Motivation of parties	Grantor: Sell real estate for profit Grantee: Land investment
(V)	Analysis of pertinent sale information	No duress was reported for either party.
(W)	Exposure Time	Varies, typically 6 to 12 months
(X)	Days on the Market	173 days

(Y) Remarks

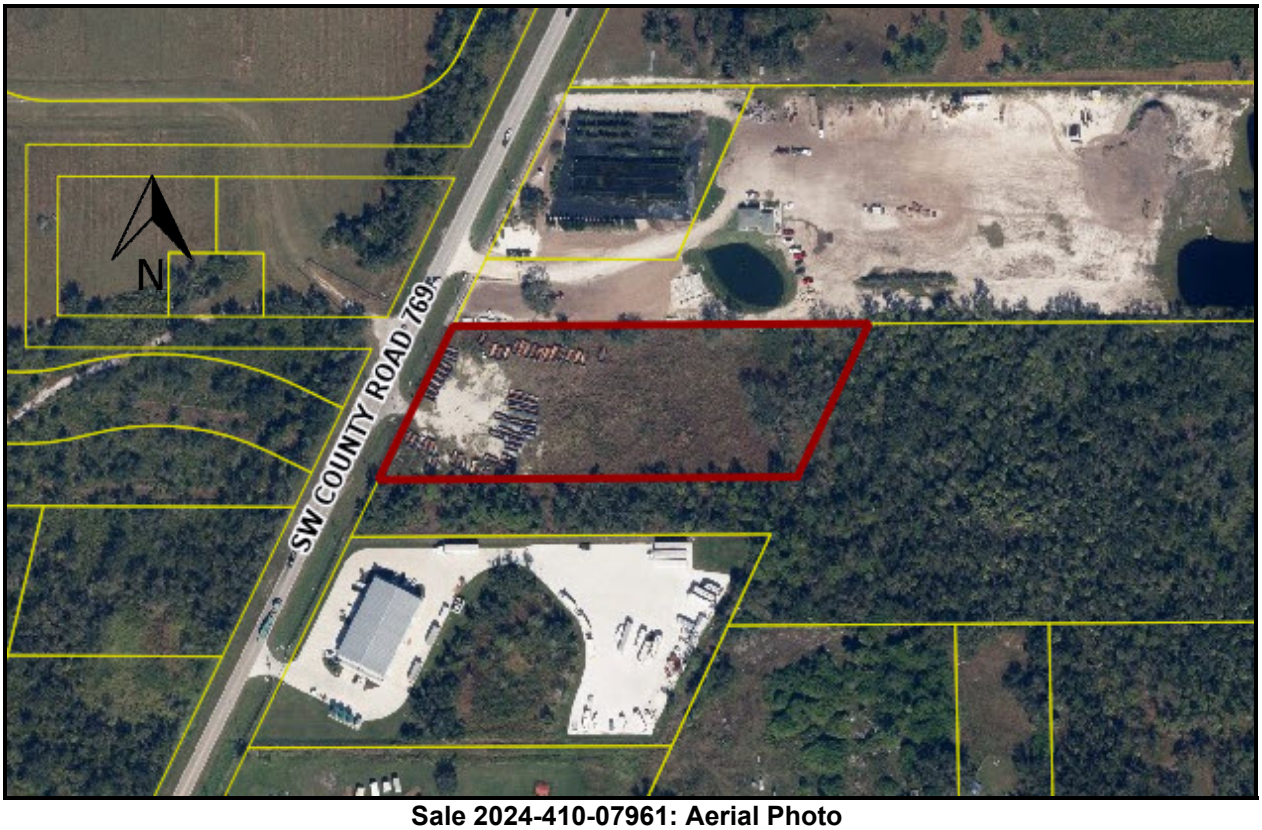
This is the sale of a 158,899 SF (3.648 acre) tract of commercial land located along the east side of CR-769, ±825' north of SW Agnes St in the Lake Suzy community. The property is zoned IL (Industrial Light) and lies in a COM (Commercial) future land use district. The property has a highest and best use for commercial redevelopment. The number of households within a 1-mile radius is 426 and the growth rate is 1.34% annually. This is considered relatively slow/steady growth.

The land is located along CR-769 (aka. Kings Hwy), a 2-lane arterial highway. This section of CR-769 has traffic counts of 16,600 cars/day (Site 044002, DOT 2024). The land has a slightly irregular (parallelogram) shape and is proportional for development. It is mostly was cleared with a nominal amount of low wooded areas at the rear. The soils are 100% usable uplands. Public water & sewer services are not directly available to this location.

The property was originally listed for sale, asking $650,000. The land sold in October 2024 after 173 days on the market for $550,000 or $3.46/SF. The buyer intends to operate a landscape materials & nursery business on the property (dba. Greenscape Innovations). No duress was reported for either party.

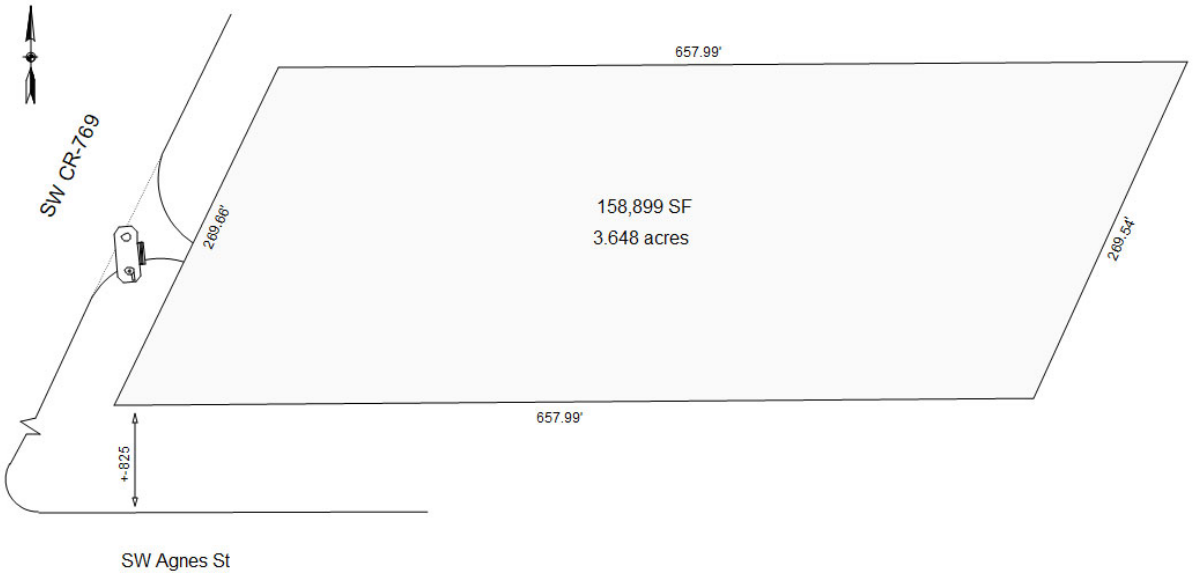
SALE DATA SHEET
Doc. 2024-410-07961

Sale 2024-410-07961: Looking Northeast from CR-769
Photo taken: April 18, 2025, by Kent Evans



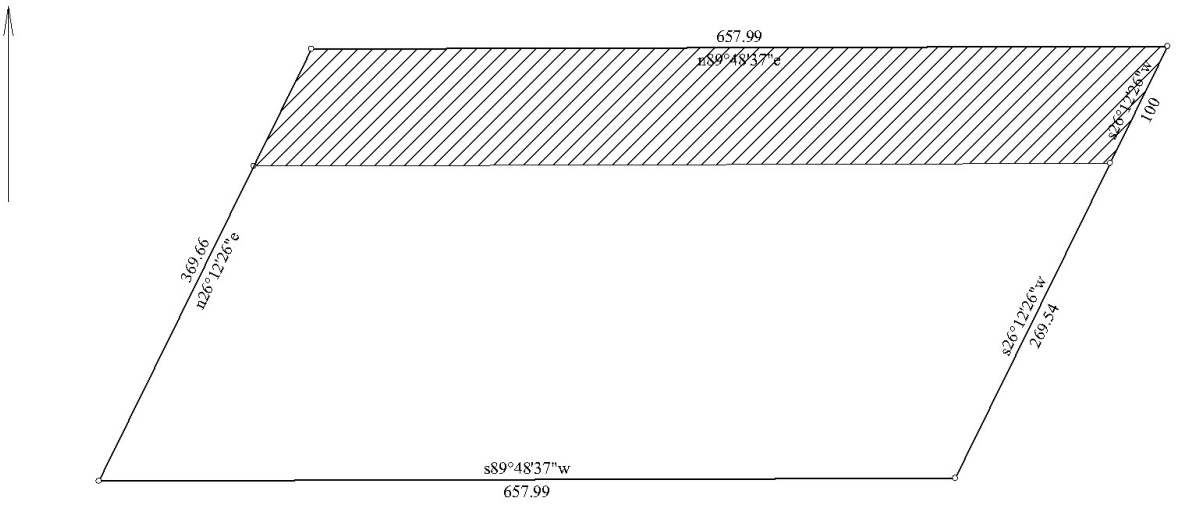
Sale 2024-410-07961: Aerial Photo

SALE DATA SHEET
Doc. 2024-410-07961



APPRAISER'S SKETCH

SALE DATA SHEET
Doc. 2024-410-07961



Title: Don Diego	Date: 04-26-2025
Scale: 1 inch = 120 feet	File: DeedPlot.des

Tract 1: 5.001 Acres: 217837 Sq Feet: Closure = s26.1226w 0.12 Feet: Precision =1/17126: Perimeter = 2055 Feet
Tract 2: 1.353 Acres: 58938 Sq Feet: Closure = n00.0000e 0.00 Feet: Precision >1/999999: Perimeter = 1516 Feet

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002=/s89.4837w 732.61	007=s26.1226w 100	012=n26.1226e 100
003=s26.1226w 269.54	008=@1	013=n89.4837e 657.99
004=s89.4837w 657.99	009=/s00.1207w 2359.49	014=s26.1226w 100
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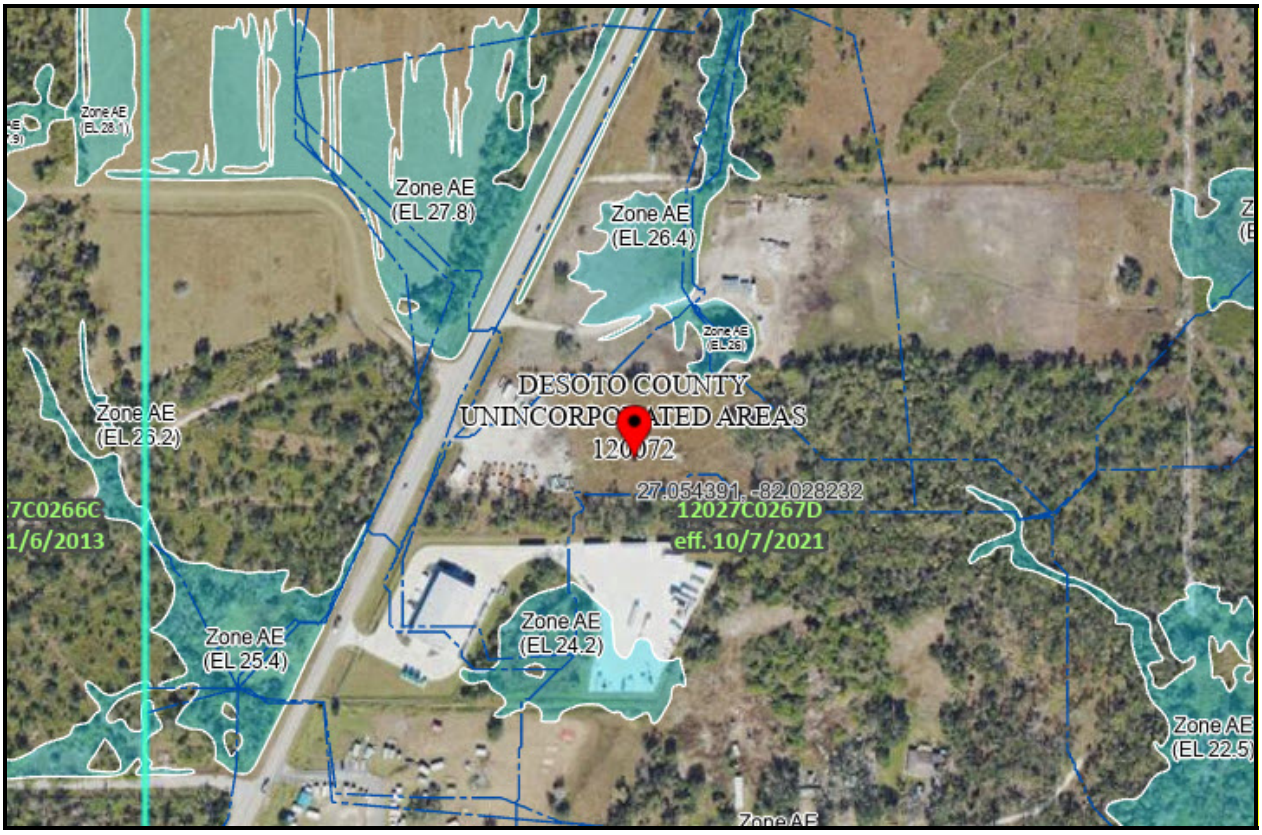
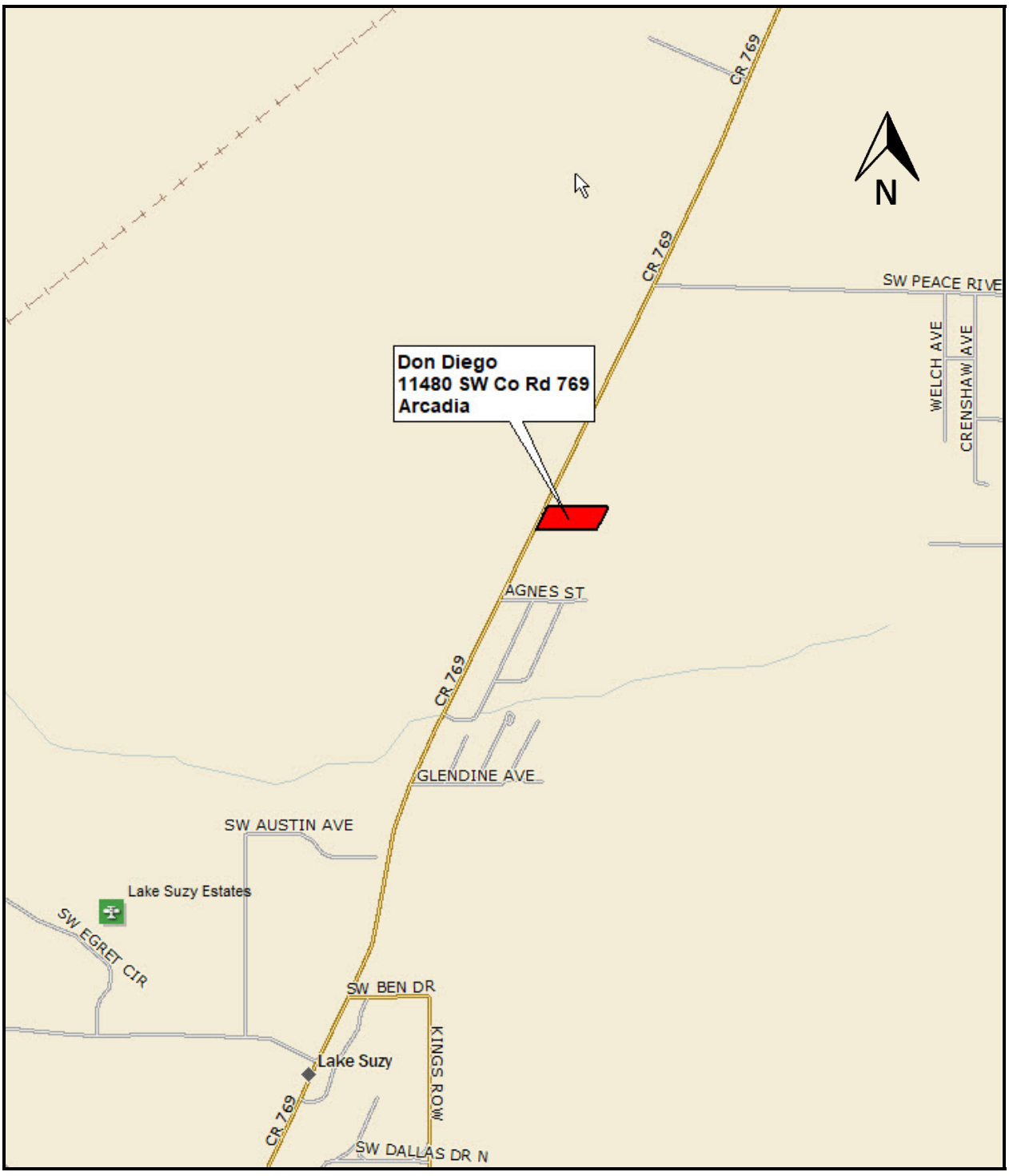
DEEDPLOT

SALE DATA SHEET
Doc. 2024-410-07961



FLOOD MAP

SALE DATA SHEET
Doc. 2024-410-07961



LOCATION MAP

Inst. Number: 202414007961 Book: 0 Page: 0 Page 1 of 2 Date: 10/28/2024 Time: 4:19 PM
Nadia K. Daughtrey Clerk of Courts, Desoto County, Florida Doc Mort: 0.00 Int Tax: 0.00 Doc Deed: 3,850.00

RETURN TO
FARR REAL ESTATE

Prepared by and return to:
ROGER H. MILLER, III, Esquire
FARR LAW FIRM P.A.
99 Nesbit Street
Punta Gorda, FL 33950
941-639-1158

Parcel Identification No. R 29-39-23-0000-0035-0000
[Space Above This Line For Recording Data]

Warranty Deed

This Warranty Deed made this 25th day of October, 2024 between **CIN-MAR PROPERTIES, LLC, a Florida limited liability company** whose post office address is **5455 Sea Edge Drive, Punta Gorda, FL 33950**, grantor, and **DON DIEGO TAQUERIA LLC, A Florida limited liability company** whose post office address is **1900 Alder Way, Brandon, FL 33510**, grantee:

(Whenever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, trusts and trustees)

Witnesseth, that said grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS ($10.00) and other good and valuable considerations to said grantor in hand paid by said grantee, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to the said grantee, and grantee's heirs and assigns forever, the following described land, situate, lying and being in **DeSoto County Florida** to-wit:

A parcel of land lying in Section 29, Township 39 South, Range 23 East, DeSoto County, Florida, being more particularly described as follows:

From the Northeast corner of said Section 29, run South 00°12'07" West, along the Easterly line of said section, a distance of 2,359.49 feet; thence South 89°48'37" West, a distance of 732.61 feet to the Point of Beginning; thence run South 26°12'26" West, a distance of 269.54 feet; thence South 89°48'37" West, a distance of 657.99 feet to the intersection with the Easterly right-of-way line of proposed State Road 741 (Kings Highway); thence North 26°12'26" East along said Easterly right-of-way line a distance of 369.66 feet; thence North 89°48'37" East, a distance of 657.99 feet; thence South 26°12'26" West, a distance of 100.00 feet to the Point of Beginning.

LESS AND EXCEPT:

A parcel of land lying in Section 29, Township 39 South, Range 23 East, DeSoto County, Florida, being more particularly described as follows:

From the Northeast corner of Section 29, run South 00°12'07" West, along the Easterly line of said section, a distance of 2,359.49 feet; thence South 89°48'37" West, a distance of 732.61 feet to the Point of Beginning; from Point of Beginning, run South 89°48'37" West, a distance of 657.99 feet to the intersection with the Easterly right-of-way of proposed State Road 741 (Kings Highway), Thence North 26°12'26" East along easterly right-of-way of State Road 741 (King's Highway), a distance of 100 feet; thence North 89°48'37" East, a distance of 657.99 feet; thence South 26°12'26" West, a distance of 100 feet to Point of Beginning. LESS an undivided ½ interest in oil, gas and other minerals with right of ingress and egress in Deed Book 249, Page 220, and subsequent assignments.

Subject to conditions, restrictions, easements and limitations of record, if any, but this provision shall not operate to reimpose same, and further subject to taxes for 2024.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

To Have and to Hold, the same in fee simple forever.

DoubleTime File No. 051656.0003

And the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; that the grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons whomsoever; and that said land is free of all encumbrances. except taxes accruing subsequent to December 31, 2023.

In Witness Whereof, grantor has hereunto set grantor's hand and seal the day and year first above written.

Signed, sealed and delivered in our presence:
(TWO SEPARATE DISINTERESTED WITNESSES REQUIRED)

Witness Name: Roger H. Miller III
Witness Address : 99 Nesbit St. Punta Gorda. FL 33950

Witness Name: Jacqueline Cauffman
Witness Address : 99 Nesbit St, Punta Gorda, FL 33950

CIN-MAR PROPERTIES, LLC, a Florida limited liability company

By: _____
MARTIN GUFFEY, Manager

By: _____
CYNTHIA GUFFEY, Manager

State of Florida
County of Charlotte

The foregoing instrument was acknowledged before me by means of [X] physical presence or [_] online notarization, this 25th day of October, 2024 by MARTIN GUFFEY, Manager and CYNTHIA GUFFEY, Manager of CIN-MAR PROPERTIES, LLC, a Florida limited liability company, on behalf of the company, who [✓] are personally known to me or [_] have produced _____ as identification.

[Notary Seal]

JACQUELINE CAUFFMAN
MY COMMISSION # HH 362275
EXPIRES: April 20, 2027

Notary Public

Printed Name: Jacqueline Cauffman

My Commission Expires: _____

DoubleTime File No. 051656.0003

SALE DATA SHEET
Doc. 2024-410-02490

(A)	Recording Data	DeSoto County Doc. 2024-410-02490
(B)	Grantor	Jeffry S. Browne, as Trustee Revocable Living Trust of Jeffry S. Brown
(C)	Grantee	Brennon Osborne
(D)	Date of Transaction	April 3, 2024
(E)	Date Inspected	April 18, 2025
(F)	Size	40,719 SF (0.935-acres) (Source: Metes & Bounds Legal Description contained in most recent deed of conveyance)
	Shape	Slightly Irregular (L-Shaped)
	Configuration	Proportional
	Topography	Level, at road grade, upland soils, mostly cleared
	Flood Plain	Flood Zone X (outside the 100-year flood plain)
	Wetlands	None. The land contains 100% upland soils.
(G)	Consideration	$109,000
(H)	Unit Price	$2.68/SF
(I)	Type of Instrument	Warranty Deed
(J)	Alt-Key #	5338
(K)	Address/Location	12193 SW US-17, Arcadia, FL Northwest corner of US-17 and SW Ogden Rd
(L)	Zoning	CN, Neighborhood Commercial, DeSoto County
	Future Land Use	LDR, Low Density Residential, DeSoto County
(M)	Present Use	Vacant commercial land
(N)	Highest and Best Use	Commercial development
(O)	Condition of transaction	Arm's length transaction
(P)	Type of Financing	Cash to seller
(Q)	Encumbrances	There were no unusual easements or encumbrances described in the most recent deed of conveyance.

SALE DATA SHEET
Doc. 2024-410-02490

(R)	Type of Improvements	The land has an old concrete slab and perimeter BW fencing. The improvements reportedly did not impact the purchase price.
(S)	Various on-site utilities	Public water & sewer services are not directly available to this location. The property benefits from an existing well/pump and septic system.
(T)	Confirmation	Jeff Browne, grantor, (941) 916-0076
(U)	Motivation of parties	Grantor: Sell real estate for profit Grantee: Land investment
(V)	Analysis of pertinent sale information	No duress was reported for either party.
(W)	Exposure Time	Varies, typically 6 to 12 months
(X)	Days on the Market	158 days

(Y) Remarks

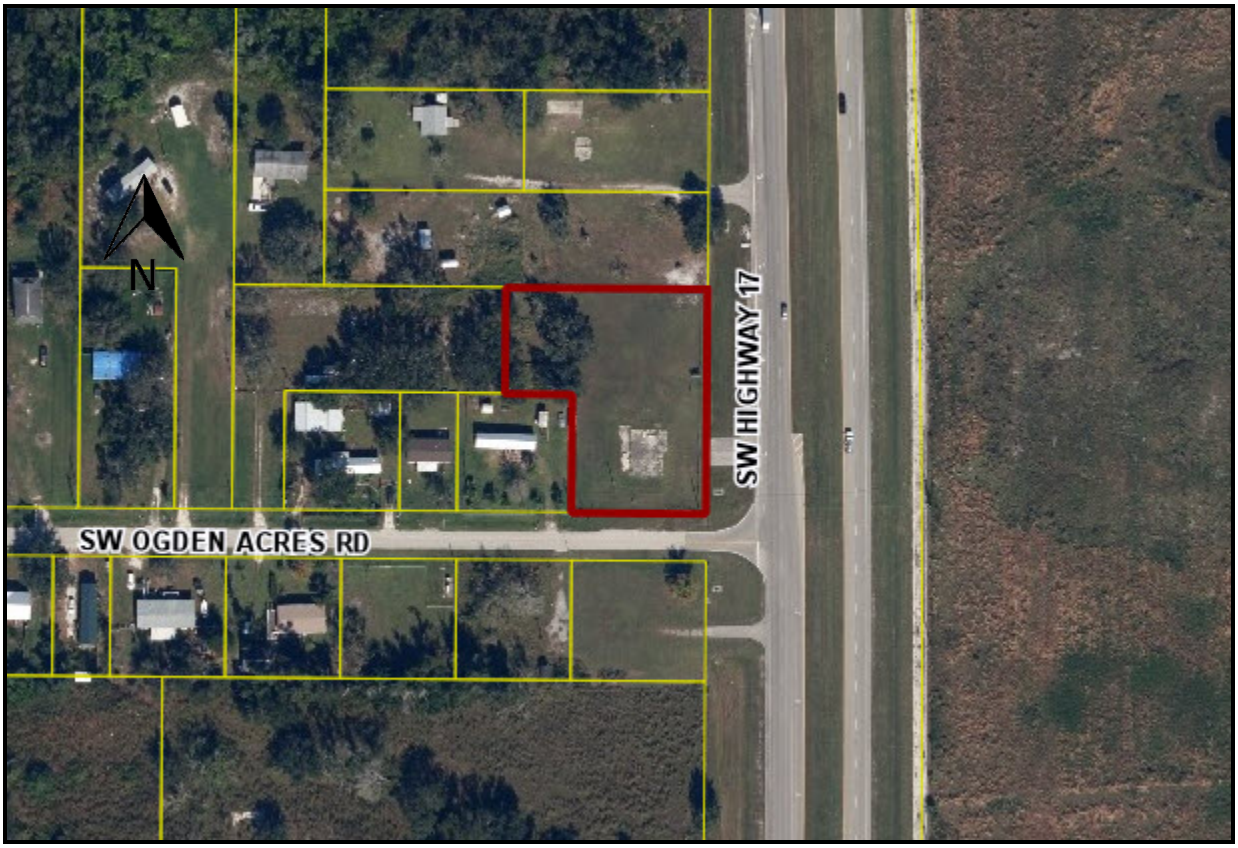
This is the sale of a 40,719 SF (0.935-acre) tract of commercial land located at the northwest corner of US-17 and SW Ogden Rd in DeSoto County. The property is proximate to a regional distribution facility for Wal-Mart Stores. The property is zoned CN (Commercial Neighborhood) and lies in an LDR (Low Density Residential) future land use district. The property has a highest and best use for commercial redevelopment. The number of households within a 1-mile radius is 666 and the growth rate is 3.59% annually. This is considered strong growth.

The land is located along US-17, a median-divided 4-lane arterial highway that extends north-south through DeSoto County. This section of US-17 has traffic counts of 16,100 cars/day (Site 010023, DOT 2024) and traffic growth of 6.92%. The land has a slightly irregular (L-Shaped) shape and is considered proportional for development. It is mostly cleared, outside the flood zone, and contains no wetlands. The soils are 100% usable uplands. Public water & sewer services are not directly available to this location. The property benefits from an existing well/pump and septic system.

The property was originally listed for sale, asking $149,500. The property sold in April 2024 after 158 days on the market for $109,000 or $2.68/SF. The land has an old concrete slab and perimeter BW fencing. The improvements reportedly did not impact the purchase price. No duress was reported for either party.

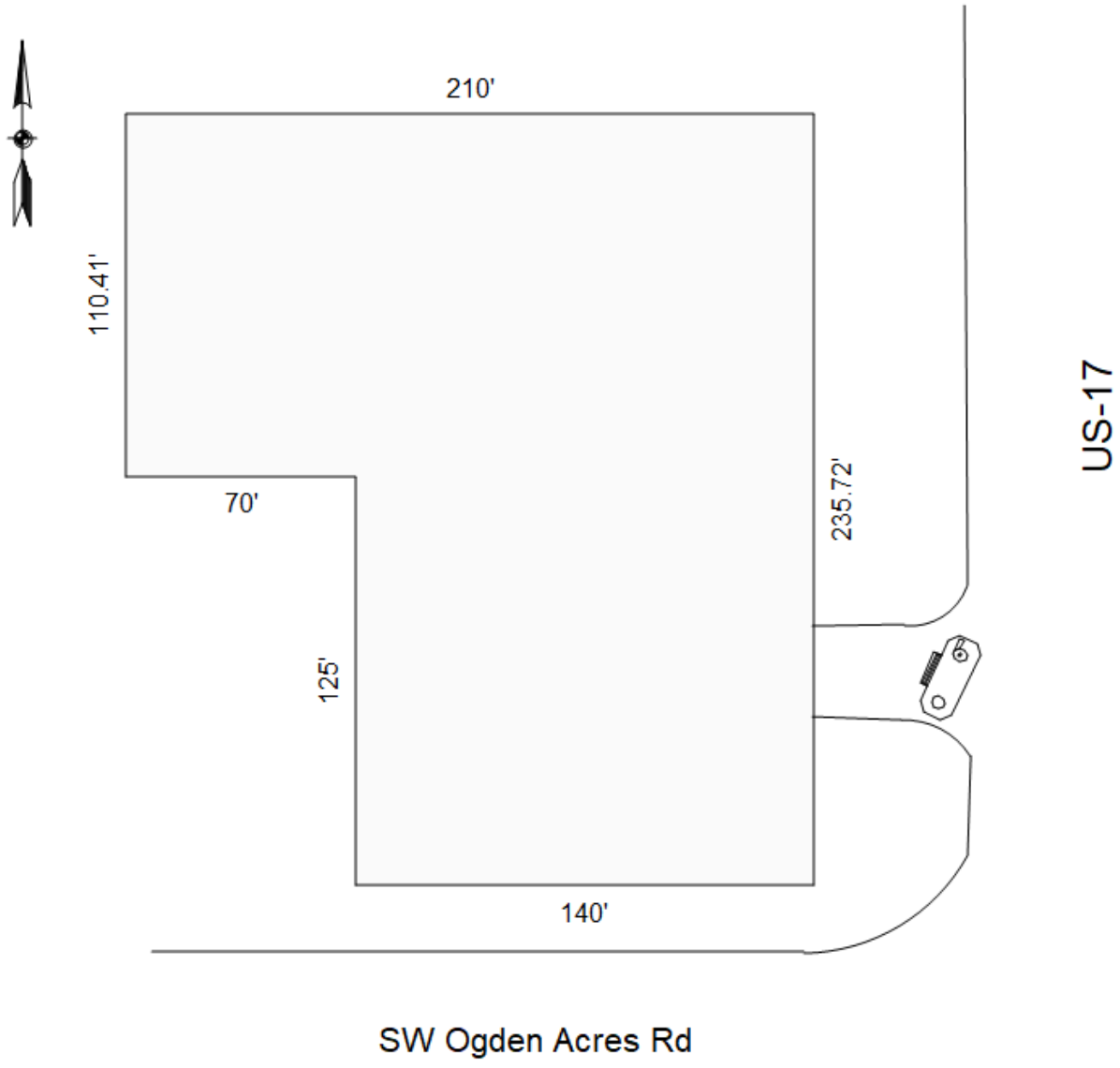
SALE DATA SHEET
Doc. 2024-410-02490

Sale 2024-410-02490: Looking Northwest from US-17
Photo taken: April 18, 2025, by Kent Evans



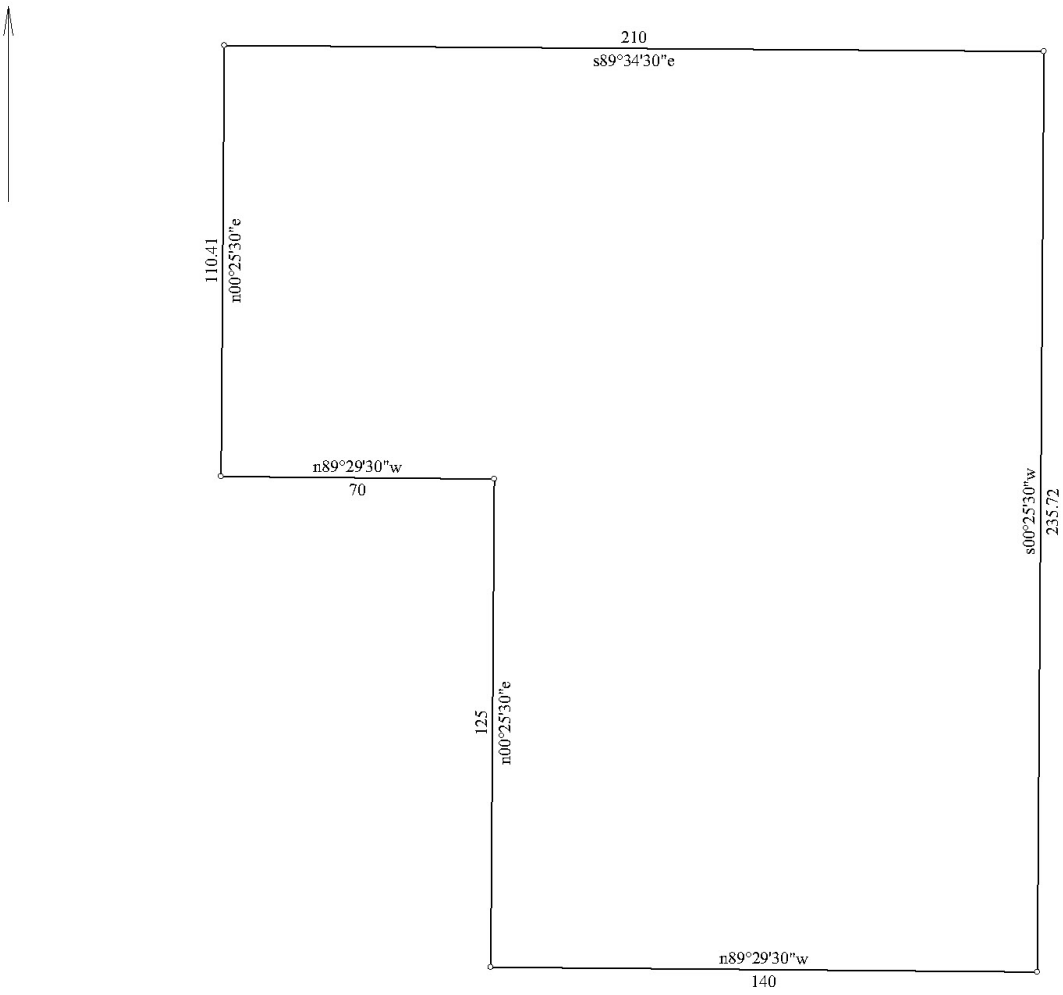
Sale 2024-410-02490: Aerial Photo

SALE DATA SHEET
Doc. 2024-410-02490



APPRAISER'S SKETCH

SALE DATA SHEET
Doc. 2024-410-02490



Title:	Date: 04-24-2025
Scale: 1 inch = 40 feet	File: DeedPlot.des

Tract 1: 0.935 Acres: 40719 Sq Feet: Closure = n02.2133w 0.00 Feet: Precision =1/194873: Perimeter = 891 Feet

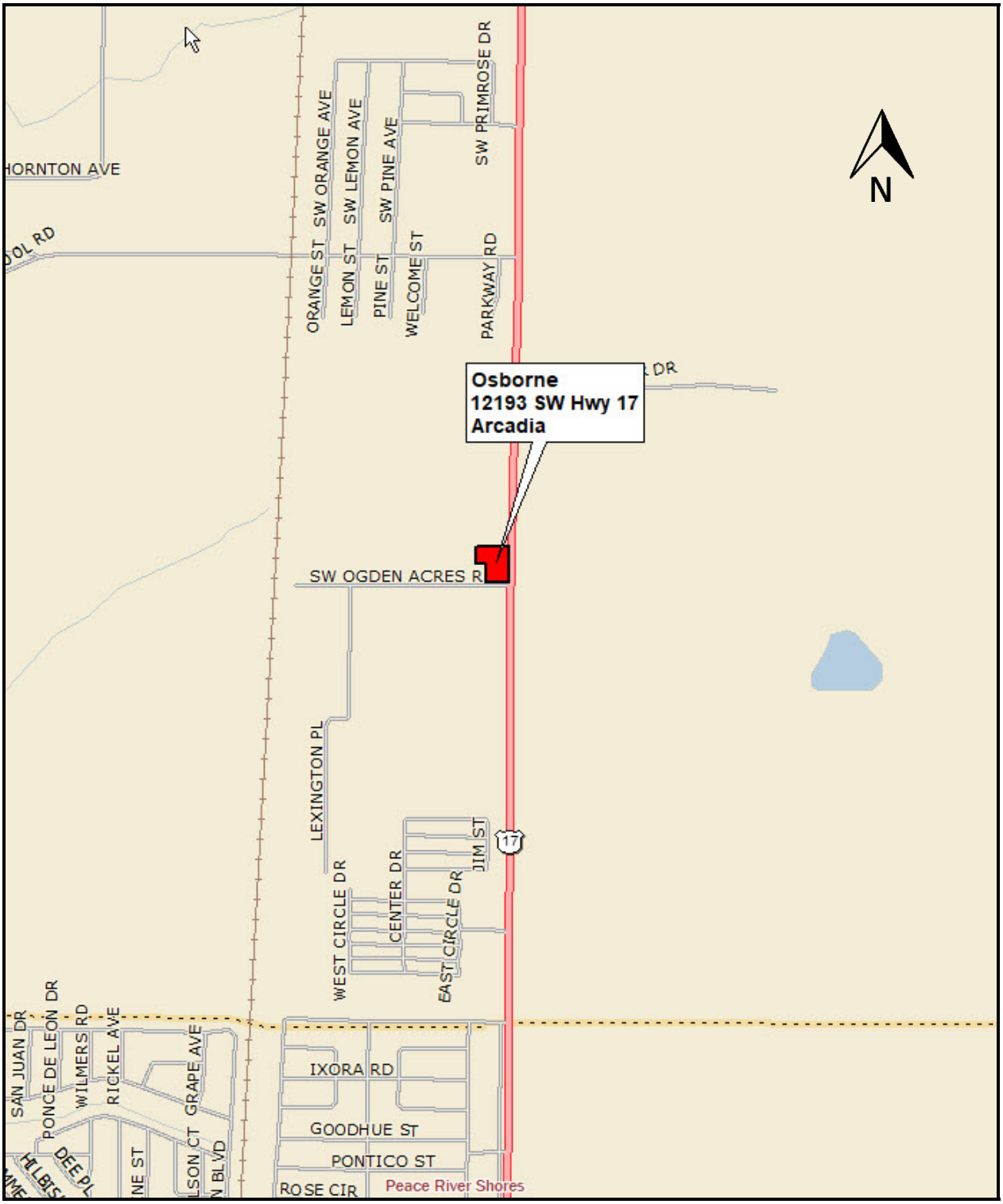
001=/n89.2030w 49.35	004=n00.2530e 125	007=s89.3430e 210
002=/n00.2530e 175	005=n89.2930w 70	008=s00.2530w 235.72
003=n89.2930w 140	006=n00.2530e 110.41	

DEEDPLOT

SALE DATA SHEET
Doc. 2024-410-02490

FLOOD MAP

SALE DATA SHEET
Doc. 2024-410-02490



LOCATION MAP

Inst. Number: 202414002490 Book: 0 Page: 0 Page 1 of 2 Date: 4/3/2024 Time: 10:57 AM
Nadia K. Daughtrey Clerk of Courts, Desoto County, Florida Doc Mort: 0.00 Int Tax: 0.00 Doc Deed: 763.00

Prepared by and return to:
Amanda Crane
Suncoast One Title & Closings. Inc.
4044 North Access Road
Englewood, FL 34224
(941) 270-4818
File No ENG-2024-1311

Parcel Identification No 36-39-23-0000-0205-0000

[Space Above This Line For Recording Data]

WARRANTY DEED

(STATUTORY FORM – SECTION 689.02, F.S.)

This indenture made the **3rd day of April, 2024** between **Jeffry S. Browne, Individually and as Trustee of Revocable Living Trust of Jeffry S. Browne dated August 23, 2007**, whose post office address is **P.O. Box 1617, Englewood, FL 34295**, of the County of , State of Florida, Grantor, to **Brennon Osborne, a single man**, whose post office address is **4500 Shady Lane, Port Charlotte, FL 33980,** of the County of Charlotte, State of Florida, Grantee:

Witnesseth, that said Grantor, for and in consideration of the sum of TEN DOLLARS (U.S.$10.00) and other good and valuable considerations to said Grantor in hand paid by said Grantee, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to the said Grantee, and Grantee's heirs and assigns forever, the following described land, situate, lying and being in DeSoto, Florida, to-wit:

Begin at the SE corner of the NE 1/4 of the NE 1/4 of Section 36, Township 39 South, Range 23 East, thence N 89 degrees 20'30" W along South line of Said Tract 49.35 feet to West R/W of U.S. #17; thence N 0 degrees 25'30" E along said West R/W 175 feet to POB; thence N 89 degrees 29'30" W and parallel to South line of said Tract 140.0 feet; thence N 0 degrees 25'30" E and parallel to West R/W of U.S. #17 125.0 feet; thence N 89 degrees 29'30" W and parallel to South line of said Tract 70.0 feet; thence N 0 degrees 25'30" E and parallel to said West R/W 110.41 feet; thence S 89 degrees 34'30" E 210.0 feet to West R/W of U.S. #17 thence S 0 degrees 25'30" W along said West R/W 235.72 feet to POB. All of said property lying and being in DeSoto County, Florida.

Grantor hereby warrants that the above captioned property is not his/her homestead as defined in the Constitution of the State of Florida.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

Subject to taxes for 2024 and subsequent years, not yet due and payable; covenants, restrictions, easements, reservations and limitations of record, if any.

TO HAVE AND TO HOLD the same in fee simple forever.

And Grantor hereby covenants with the Grantee that the Grantor is lawfully seized of said land in fee simple, that Grantor has good right and lawful authority to sell and convey said land and that the Grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons whomsoever.

In Witness Whereof, Grantor has hereunto set Grantor's hand and seal the day and year first above written.

Signed, sealed and delivered in our presence:

Revocable Living Trust of Jeffry S. Browne dated August 23, 2007

By: _____
Jeffry S. Browne, Individually and as Trustee

_____
Witness 1
Print Name: Crystal Peltola
Address: 4044 N. Access Road
Englewood, FL 34224

_____
Witness 2
Print Name: Amanda Crane
Address: 4044 N. Access Road
Englewood, FL 34224

STATE OF FLORIDA
COUNTY OF CHARLOTTE

The foregoing instrument was acknowledged before me by means of (X) physical presence or ( ) online notarization this 26th day of March, 2024, by Jeffry S. Browne, Individually and as Trustee of Revocable Living Trust of Jeffry S. Browne dated August 23, 2007.

_____
Signature of Notary Public
Print, Type/Stamp Name of Notary

CRYSTAL J. PELTOLA
Notary Public - State of Florida
Commission # HH 170668
My Comm. Expires Aug 29, 2025
Bonded through National Notary Assn.

Personally Known: ✓ OR Produced Identification: ✓
Type of Identification
Produced: DL

(NOTARY SEAL)

SALE DATA SHEET
Doc. 2022-140-06424

(A)	Recording Data	DeSoto County Doc. 2022-140-06424
(B)	Grantor	Robert M. Carlton, Trustee Robert M. Carlton Trust
(C)	Grantee	HPG Kings Hwy, LLC
(D)	Date of Transaction	August 4, 2022
(E)	Date Inspected	April 18, 2025
(F)	Size	Gross – 479,116 SF (10.999-acres) Net Usable – 283,096 SF (6.499-acres) (Source: Metes & Bounds Legal Description contained in most recent deed of conveyance)
	Shape	Slightly Irregular
	Configuration	Proportional
	Topography	Level, at road grade, upland and wetland soils, heavily wooded
	Flood Plain	Flood Zone AE (Elevation 23.7'), Flood Zone X (outside the 100-year flood plain)
	Wetlands	The land contains ±4½ acres of jurisdictional wetlands.
(G)	Consideration	$635,000
(H)	Unit Price	$1.33/SF (gross) $2.24/SF (net usable)
(I)	Type of Instrument	Trustee's Deed
(J)	Alt-Key #	24317
(K)	Address/Location	SW US-17, Lake Suzy, FL West side of CR-769, across from Preserve Hwy
(L)	Zoning	CG, Commercial General, DeSoto County
	Future Land Use	COM, Commercial, DeSoto County
(M)	Present Use	Vacant commercial land
(N)	Highest and Best Use	Commercial development
(O)	Condition of transaction	Arm's length transaction
(P)	Type of Financing	Cash to seller

SALE DATA SHEET
Doc. 2022-140-06424

(Q)	Encumbrances	There were no unusual easements or encumbrances described in the most recent deed of conveyance.
(R)	Type of Improvements	There is an ODA billboard sign along the CR-769 frontage. The sign is owned by others and reportedly did not affect the purchase price. Otherwise, the land is unimproved.
(S)	Various on-site utilities	Public water & sewer services are not directly available to this location.
(T)	Confirmation	Steve Gant, listing agent, (941) 639-8500
(U)	Motivation of parties	Grantor: Sell real estate for profit Grantee: Land investment
(V)	Analysis of pertinent sale information	No duress was reported for either party.
(W)	Exposure Time	Varies, typically 6 to 12 months
(X)	Days on the Market	144 days

(Y) Remarks

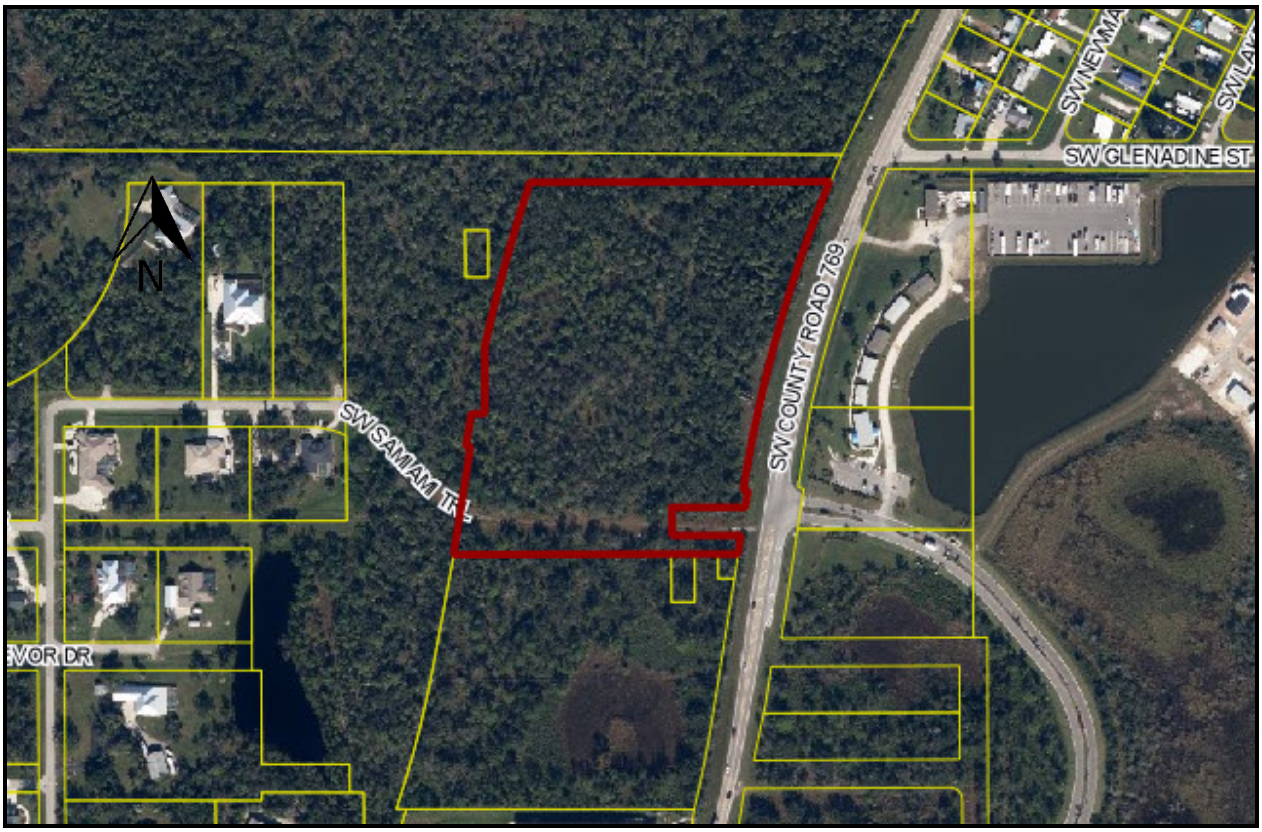
This is the sale of a 283,096 SF (6.499-acre) tract of commercial land located along the west side of CR-769, across from Preserve Hwy in the Lake Suzy community. The property is zoned CG (Commercial General) and lies in a COM (Commercial) future land use district. The property has a highest and best use for commercial development. The number of households within a 1-mile radius is 1,598 and the growth rate is 1.16% annually. This is considered slow/steady growth.

The land is located along CR-769 (Kings Hwy), a 2-lane arterial highway with traffic counts of 16,600 cars/day (Site 044002, DOT 2024) and traffic growth of 7.41%. The land has a slightly irregular shape. The configuration of developable land is considered somewhat disproportionate due to a ±4½ acre wetland on the property (see sketch). The topography of the land is heavily wooded with areas within the AE flood zone. The soils are a mix of usable uplands and frequently ponded soils. Public water & sewer services are not directly available to this location.

The property was originally listed for sale, asking $950,000. The property sold in August 2024 after 144 days on the market for $635,000 or $2.24/SF (usable). There is an ODA billboard sign along the CR-769 frontage. The sign is owned by others and reportedly did not affect the purchase price. No duress was reported for either party.

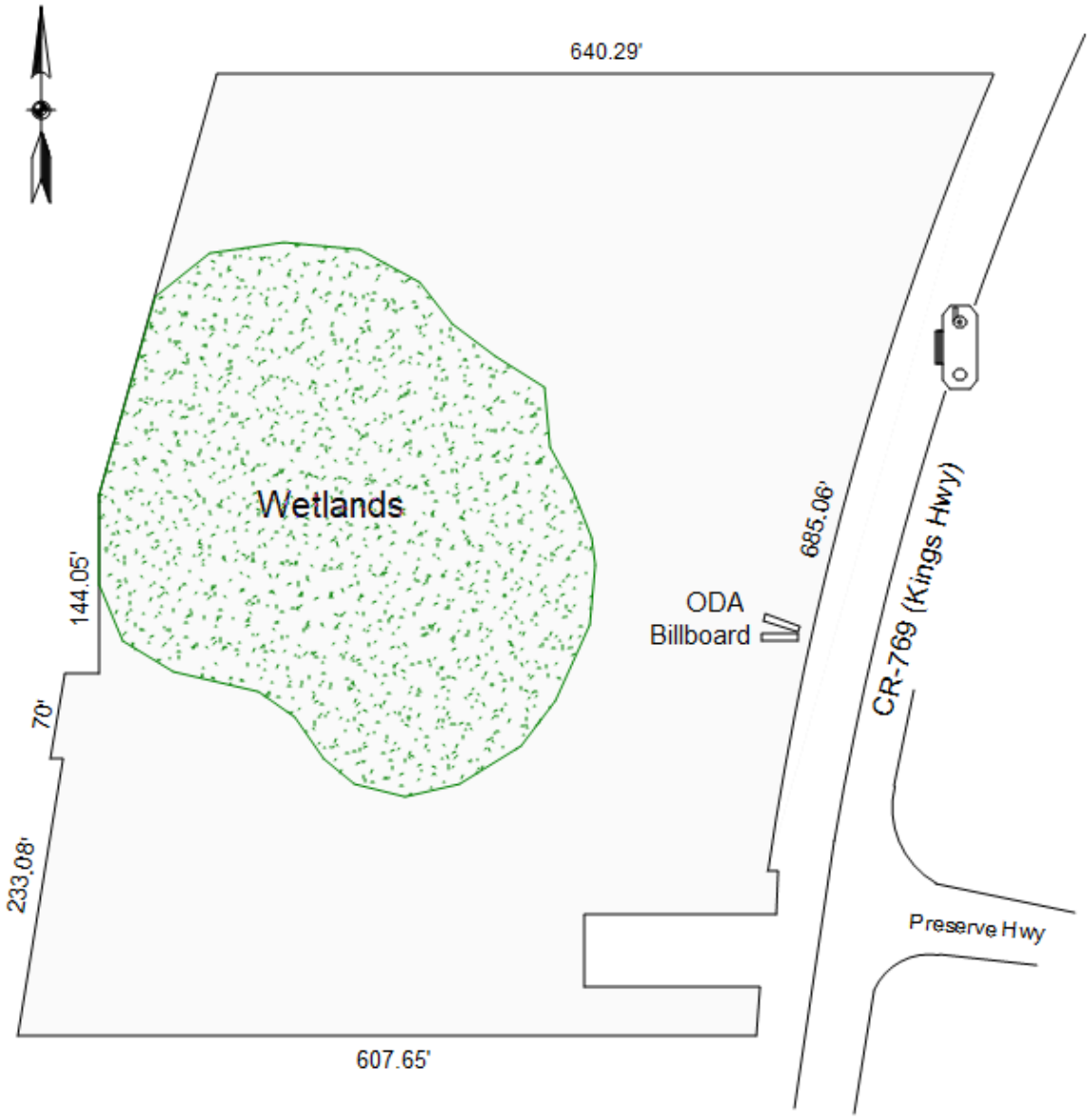
SALE DATA SHEET
Doc. 2022-140-06424

Sale 2022-140-06424: Looking West from CR-769 (Kings Hwy)
Photo taken: April 18, 2025, by Kent Evans



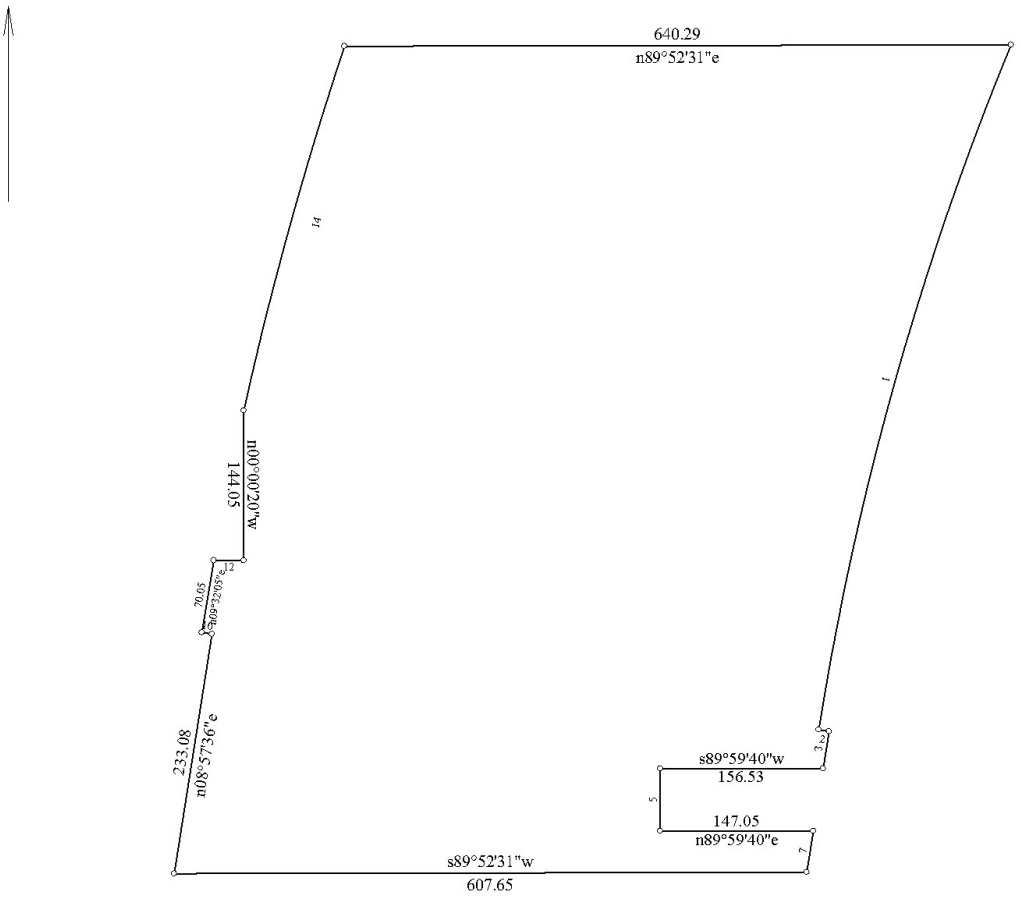
Sale 2022-140-06424: Aerial Photo

SALE DATA SHEET
Doc. 2022-140-06424



APPRAISER'S SKETCH

SALE DATA SHEET
Doc. 2022-140-06424



Title:	Date: 04-24-2025
Scale: 1 inch = 150 feet	File: DeedPlot.des

Tract 1: 10.999 Acres: 479123 Sq Feet: Closure = s60.3620e 0.01 Feet: Precision =1/309400: Perimeter = 3232 Feet

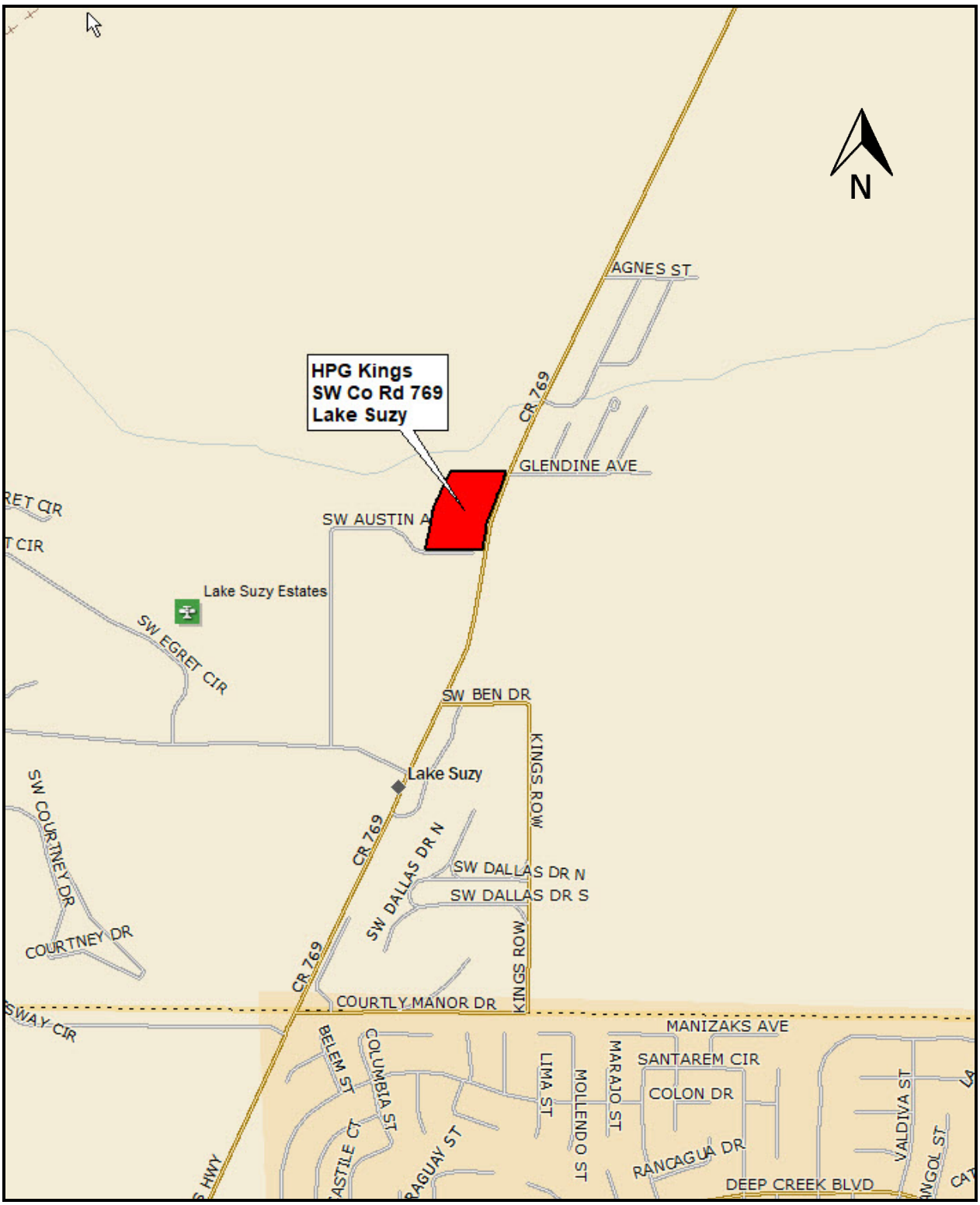
001=/n89.5231e 2364.2
002: /Lt, R=2924.79, Arc=65.26, Delta=01.1642
Bng=s23.0128w, Chd=65.25
003: Lt, R=2924.79, Arc=685.06, Delta=13.2512
004=s81.0204E 10
005=s08.5756w 36.23
006=s89.5940w 156.53
007=s00.0020e 60
008=n89.5940e 147.05
009=s08.5756w 40.1
010=s89.5231w 607.65
011=n08.5736e 233.08
012=n81.0204w 10
013=n09.3205e 70.05
014=n89.5940e 28.79
015=n00.0020w 144.05
016: Rt, R=3524.79, Delta=05.5420
Bng=n15.2641e, Chd=363.15
017=n89.5231e 640.29

DEEDPLOT

SALE DATA SHEET
Doc. 2022-140-06424

FLOOD MAP

SALE DATA SHEET
Doc. 2022-140-06424



LOCATION MAP

Inst. Number: 202214006424 Book: 0 Page: 0 Page 1 of 2 Date: 8/5/2022 Time: 4:01 PM
Nadia K. Daughtrey Clerk of Courts, Desoto County, Florida Doc Mort: 0.00 Int Tax: 0.00 Doc Deed: 4,445.00

Prepared by and return to:
DAVID A. HOLMES,Esquire
FARR, FARR, EMERICH, HACKETT, CARR & HOLMES, P.A.
99 Nesbit Street
Punta Gorda, FL 33950

Parcel Identification No. R32-39-23-0000-0100-0000; R32-39-23-0222-1310-0160; R32-39-23-0222-1310-0140

[Space Above This Line For Recording Data]

Trustee's Deed

This Trustee's Deed made this 4th day of August, **2022** between **ROBERT M. CARLTON, Individually and as Trustee of the ROBERT M. CARLTON TRUST AS AMENDED AND RESTATED ON JANUARY 20, 2014, AS FURTHER AMENDED** whose post office address is **13180 Joseffa Court, Cape Haze, FL 33946**, grantor, and **HPG KINGS HWY LLC, a Florida limited liability company** whose post office address is **24211 Harborview Road, Port Charlotte, FL 33980**, grantee:

(Whenever used herein the terms grantor and grantee include all the parties to this instrument and the heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, trusts and trustees)

Witnesseth, that said grantor, for and in consideration of the sum TEN AND NO/100 DOLLARS ($10.00) and other good and valuable considerations to said grantor in hand paid by said grantee, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to the said grantee, and grantees heirs and assigns forever, the following described land, situate, lying and being in **DeSoto County**, Florida, to-wit:

COMMENCE AT THE NORTHWEST CORNER OF SECTION 32, TOWNSHIP 39 SOUTH, RANGE 23 EAST, DESOTO COUNTY, FLORIDA; THENCE N.89°52'31"E., ALONG THE NORTH LINE OF SAID SECTION 32, A DISTANCE OF 2364.20 FEET TO THE INTERSECTION WITH THE WESTERLY RIGHT OF WAY LINE OF KINGS HIGHWAY, SAID POINT BEING THE BEGINNING OF A NON-TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 2924.79 FEET, A CHORD WHICH BEARS S.23°01'28"W. 65.25 FEET, AND A CENTRAL ANGLE OF 01'16'42"; THENCE SOUTHWESTERLY ALONG SAID WESTERLY RIGHT OF WAY LINE AND THE ARC OF SAID CURVE A DISTANCE OF 65.26 FEET TO THE POINT OF BEGINNING;

THENCE CONTINUE ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 13°25'12", A DISTANCE OF 685.06 FEET; THENCE S.81°02'04"E., ALONG SAID WESTERLY RIGHT OF WAY LINE, A DISTANCE OF 10.00 FEET; THENCE S.08°57'56'W., ALONG SAID WESTERLY RIGHT OF WAY LINE, A DISTANCE OF 36.23 FEET TO THE INTERSECTION WITH THE NORTH RIGHT OF WAY LINE OF 18TH AVENUE AS DEPICTED AND RECORDED IN LOREDA PARK SUBDIVISION, PLAT BOOK 4, PAGE 19, OF THE PUBLIC RECORDS OF DESOTO COUNTY, FLORIDA; THENCE S.89°59'40"W., ALONG SAID NORTH RIGHT OF WAY LINE, A DISTANCE OF 156.53 FEET TO THE INTERSECTION WITH THE NORTHERLY EXTENSION OF THE WEST LINE OF LOT 14 AS DEPICTED AND RECORDED IN SAID SUBDIVISION; THENCE S.00°00'20"E., ALONG SAID NORTHERLY EXTENSION, A DISTANCE OF 60.00 FEET TO THE INTERSECTION WITH THE SOUTH RIGHT OF WAY LINE OF SAID 18TH AVENUE; THENCE N.89°59'40"E., ALONG SAID SOUTH RIGHT OF WAY LINE, A DISTANCE OF 147.05 FEET TO THE INTERSECTION WITH SAID WESTERLY RIGHT OF WAY LINE; THENCE S.08°57'56"W., ALONG SAID WESTERLY RIGHT OF WAY LINE, A DISTANCE OF 40.10 FEET; THENCE S.89°52'31"W., A DISTANCE OF 607.65 FEET; THENCE N.08°57'36"E., A DISTANCE OF 233.08 FEET; THENCE N.81°02'04"W., A DISTANCE OF 10.00 FEET; THENCE N.09°32'05"E., A DISTANCE OF 70.05 FEET TO THE INTERSECTION WITH THE SOUTH RIGHT OF WAY LINE OF 19TH AVENUE, AS DEPICTED AND RECORDED IN SAID SUBDIVISION; THENCE N.89°59'40"E., ALONG SAID SOUTH RIGHT OF WAY LINE, A DISTANCE OF 28.79 FEET TO THE INTERSECTION WITH THE SOUTHERLY EXTENSION OF THE EAST LINE OF LOT 32 AS DEPICTED AND RECORDED IN SAID SUBDIVISION; THENCE N.00°00'20"W., ALONG THE EAST LINE OF SAID LOT 32 AND THE SOUTHERLY EXTENSION THEREOF, A DISTANCE OF 144.05 FEET TO THE BEGINNING OF A NON-TANGENT CURVE TO THE RIGHT HAVING A RADIUS OF 3524.79 FEET, A CHORD WHICH BEARS N.15°26'41"E. 363.15 FEET, AND A CENTRAL ANGLE OF 05°54'20"; THENCE NORTHERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 363.31 FEET; THENCE N.89°52'31"E., A DISTANCE OF 640.29 FEET TO THE POINT OF BEGINNING, BEING AND LYING IN SECTION 32, TOWNSHIP 39 SOUTH, RANGE 23 EAST, DESOTO COUNTY, FLORIDA.

Subject to conditions, restrictions, easements and limitations of record, if any, but this provision shall not operate to reimpose same, and further subject to taxes for 2022.

The Grantor hereby covenants that the above described property is vacant unimproved property and is not adjacent to or contiguous to any property constituting the homestead of the Grantor.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

DoubleTime®

To Have and to Hold, the same in fee simple forever.

And the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; that the grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons claiming by, through or under grantors.

In Witness Whereof, grantor has hereunto set grantor's hand and seal the day and year first above written.

Signed, sealed and delivered in our presence:
(TWO SEPARATE DISINTERESTED WITNESSES REQUIRED)

Witness Name: DAVID A. HOLMES

ROBERT M. CARLTON, Individually and as Trustee of the aforesaid Trust

Witness Name: Patricia D. Olyarnik

State of Florida
County of Charlotte

The foregoing instrument was acknowledged before me by means of [X] physical presence or [ ] online notarization, this 4th day of August, 2022 by ROBERT M. CARLTON, Individually and as Trustee of the ROBERT M. CARLTON TRUST AS AMENDED AND RESTATED ON JANUARY 20, 2014, AS FURTHER AMENDED, who [ ] is personally known or [X] has produced Drivers License as identification.

[Notary Seal]

PATRICIA D. OLYARNIK
MY COMMISSION # HH 073068
EXPIRES: December 16, 2024
Bonded Thru Notary Public Underwriters

Notary Public

Printed Name: Patricia D. Olyarnik

My Commission Expires: 12/16/2024

DoubleTime®

SALE DATA SHEET
Doc. 2021-140-04728

(A)	Recording Data	DeSoto County Doc. 2021-140-04728
(B)	Grantor	Robert M. Carlton, as Trustee Robert M. Carlton Trust Agreement
(C)	Grantee	Lake Suzy Holdings, LLC
(D)	Date of Transaction	June 24, 2021
(E)	Date Inspected	April 18, 2025
(F)	Size	23,322 SF (0.535-acres) (Source: DeSoto County Property Appraiser records)
	Shape	Slightly Irregular
	Configuration	Proportional
	Topography	Level, at road grade, upland soils, cleared
	Flood Plain	Flood X (outside the 100-year flood plain)
	Wetlands	None.
(G)	Consideration	$75,000
(H)	Unit Price	$3.22/SF (net usable)
(I)	Type of Instrument	Warranty Deed
(J)	Alt-Key #	5056
(K)	Address/Location	12687 SW CR-769 (Kings Hwy), Lake Suzy, FL West side of CR-769 (Kings Hwy), ±350' south of SW Sheri Ave
(L)	Zoning	CG, Commercial General, DeSoto County
	Future Land Use	COM, Commercial, DeSoto County
(M)	Present Use	Vacant commercial land
(N)	Highest and Best Use	Commercial development
(O)	Condition of transaction	Arm's length transaction
(P)	Type of Financing	Cash to seller
(Q)	Encumbrances	There were no unusual easements or encumbrances described in the most recent deed of conveyance.

SALE DATA SHEET
Doc. 2021-140-04728

(R)	Type of Improvements	The property was improved with asphalt pavement with 14 marked parking spaces and landscaping. The site improvements did not affect the purchase price.
(S)	Various on-site utilities	Public water and sewer services are available to this location.
(T)	Confirmation	Barbara Laishley, grantee, (941) 639-3949
(U)	Motivation of parties	Grantor: Sell real estate for profit Grantee: Land investment
(V)	Analysis of pertinent sale information	No duress was reported for either party.
(W)	Exposure Time	Varies, typically 6 to 12 months
(X)	Days on the Market	Unknown

(Y) Remarks

This is the sale of a 23,322 SF (0.535-acre) tract of commercial land located along the west side of CR-769 (Kings Hwy), ±350' south of SW Sheri Ave in the Lake Suzy community. The property is zoned CG (Commercial General) and lies in a COM (Commercial) future land use district. The property has a highest and best use for commercial development. The number of households within a 1-mile radius is 3,101 and the growth rate is 1.22% annually. This is considered slow/steady growth.

The land is located along a section of CR-769 (Kings Hwy) with traffic counts of 16,600 cars/day (Site 044002, DOT 2024) and traffic growth of 7.41%. The land has a slightly irregular shape. The configuration of the property is considered proportional for development. The land is cleared and it lies entirely within Flood Zone X (outside the flood plain). The soils are 100% usable uplands. Public water and sewer services are available to this location.

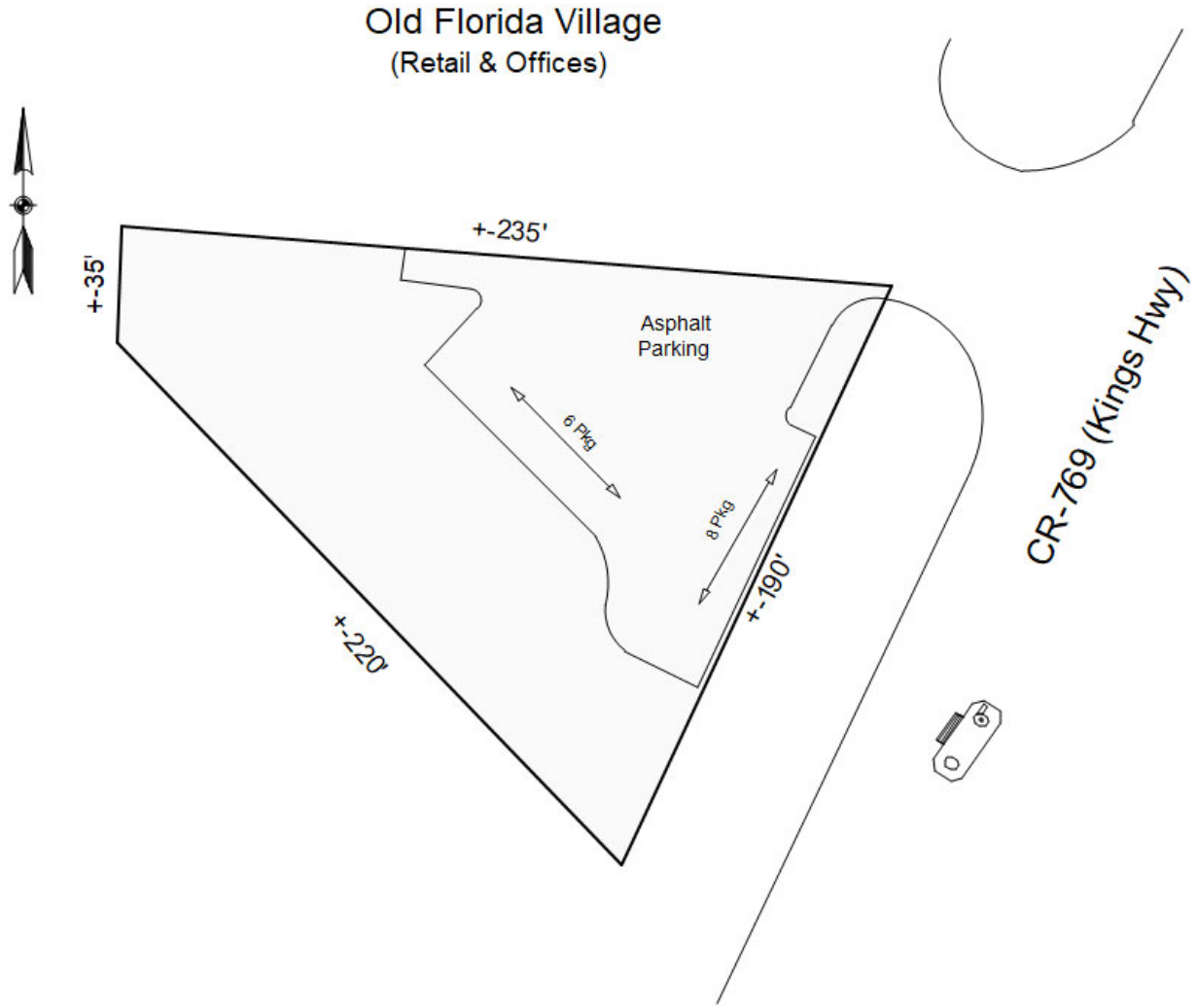
The property sold in June 2021 for $75,000 or $3.22/SF. The property was improved with asphalt pavement with 14 marked parking spaces and landscaping. The site improvements did not affect the purchase price. No duress was reported for either party.

SALE DATA SHEET
Doc. 2021-140-04728

Sale 2021-140-04728: Looking Northwest from CR-769 (Kings Hwy)
Photo sourced from: Google Maps, December 2021

Sale 2021-140-04728: Aerial Photo

SALE DATA SHEET
Doc. 2021-140-04728



APPRAISER'S SKETCH

SALE DATA SHEET
Doc. 2021-140-04728

LOCATION MAP

Inst. Number: 202114004742 Book: 0 Page: 0 Page 1 of 2 Date: 6/25/2021 Time: 1:25 PM
Nadia K. Daughtrey Clerk of Courts, Desoto County, Florida Doc Mort: 0.00 Int Tax: 0.00 Doc Deed: 525.00

Prepared by and return to:
J. Cole Brewer, Esquire
Waldron & Brewer, P.A.
124 North Brevard Ave.
Arcadia, FL 34266
863-494-4323
File Number: **319.83**
Will Call No.: **8634944323**

Parcel Identification No. **32-39-23-0401-0000-0010**

[Space Above This Line For Recording Data]

Warranty Deed

(STATUTORY FORM - SECTION 689.02, F.S.)

This Indenture made this ____ day of **June, 2021** between **Robert M. Carlton, as Trustee of the Robert M. Carlton Trust Agreement dated August 11, 2006** whose post office address is **13414 Gasparilla Road, Bldg. D Unit 503, Placida, FL 33946** of the County of **Charlotte**, State of **Florida**, grantor*, and **Lake Suzy Holdings, LLC** whose post office address is **20020 Veterans Blvd., Ste. 17, Port Charlotte, FL 33954** of the County of **Charlotte**, State of **Florida**, grantee*,

Witnesseth that said grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS ($10.00) and other good and valuable considerations to said grantor in hand paid by said grantee, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to the said grantee, and grantee's heirs and assigns forever, the following described land, situate, lying and being in **DeSoto County**, **Florida**, to-wit:

Lot 1, Par 3, according to the map or plat thereof as recorded in Minor Plat Book 1, Page 232, Public Records of DeSoto County, Florida.

and said grantor does hereby fully warrant the title to said land, and will defend the same against lawful claims of all persons whomsoever.

* "Grantor" and "Grantee" are used for singular or plural, as context requires.

In Witness Whereof, grantor has hereunto set grantor's hand and seal the day and year first above written.

Signed, sealed and delivered in our presence:

Witness Name: J. Cole Brewer

Witness Name: Elizabeth S. Brewer

Robert M. Carlton, Trustee

DoubleTime®

State of Florida
County of DeSoto

The foregoing instrument was acknowledged before me by means of [X] physical presence or [_] online notarization, this 24th day of June, 2021 by Robert M. Carlton as Trustee of the Robert M. Carlton Trust Agreement dated August 11, 2006, who [_] is personally known or [X] has produced a driver's license as identification.

[Notary Seal]

Jessica L Vinson
Notary Public

Printed Name: _____

My Commission Expires: _____

SALE DATA SHEET
Doc. 2021-140-04050

(A)	Recording Data	DeSoto County Doc. 2021-140-04050
(B)	Grantor	Michael Sheran and Christine C. Sheran
(C)	Grantee	Action 4 Investments, LLC
(D)	Date of Transaction	May 25, 2021
(E)	Date Inspected	April 18, 2025
(F)	Size	139,392 SF (3.200-acres) (Source: DeSoto County Property Appraiser records)
	Shape	Slightly Irregular
	Configuration	Proportional
	Topography	Level, at road grade, upland soils, cleared
	Flood Plain	Flood X (outside the 100-year flood plain)
	Wetlands	None.
(G)	Consideration	$450,000
(H)	Unit Price	$3.23/SF (net usable)
(I)	Type of Instrument	Warranty Deed
(J)	Alt-Key #	5017
(K)	Address/Location	12327 SW CR-769 (Kings Hwy), Lake Suzy, FL West side of CR-769 (Kings Hwy), ±1,200' north of SW Kingsway Circle
(L)	Zoning	CG, Commercial General, DeSoto County
	Future Land Use	COM, Commercial, DeSoto County
(M)	Present Use	Vacant commercial land
(N)	Highest and Best Use	Commercial development
(O)	Condition of transaction	Arm's length transaction
(P)	Type of Financing	Cash to seller
(Q)	Encumbrances	There were no unusual easements or encumbrances described in the most recent deed of conveyance.

SALE DATA SHEET
Doc. 2021-140-04050

(R)	Type of Improvements	Except for BW fencing, the property was unimproved at the time of sale. The fencing did not affect the purchase price.
(S)	Various on-site utilities	Public water and sewer services are not directly available to this location.
(T)	Confirmation	Walter Johnson, grantee, (239) 334-2039
(U)	Motivation of parties	Grantor: Sell real estate for profit Grantee: Land investment
(V)	Analysis of pertinent sale information	No duress was reported for either party.
(W)	Exposure Time	Varies, typically 6 to 12 months
(X)	Days on the Market	Unknown

(Y) Remarks

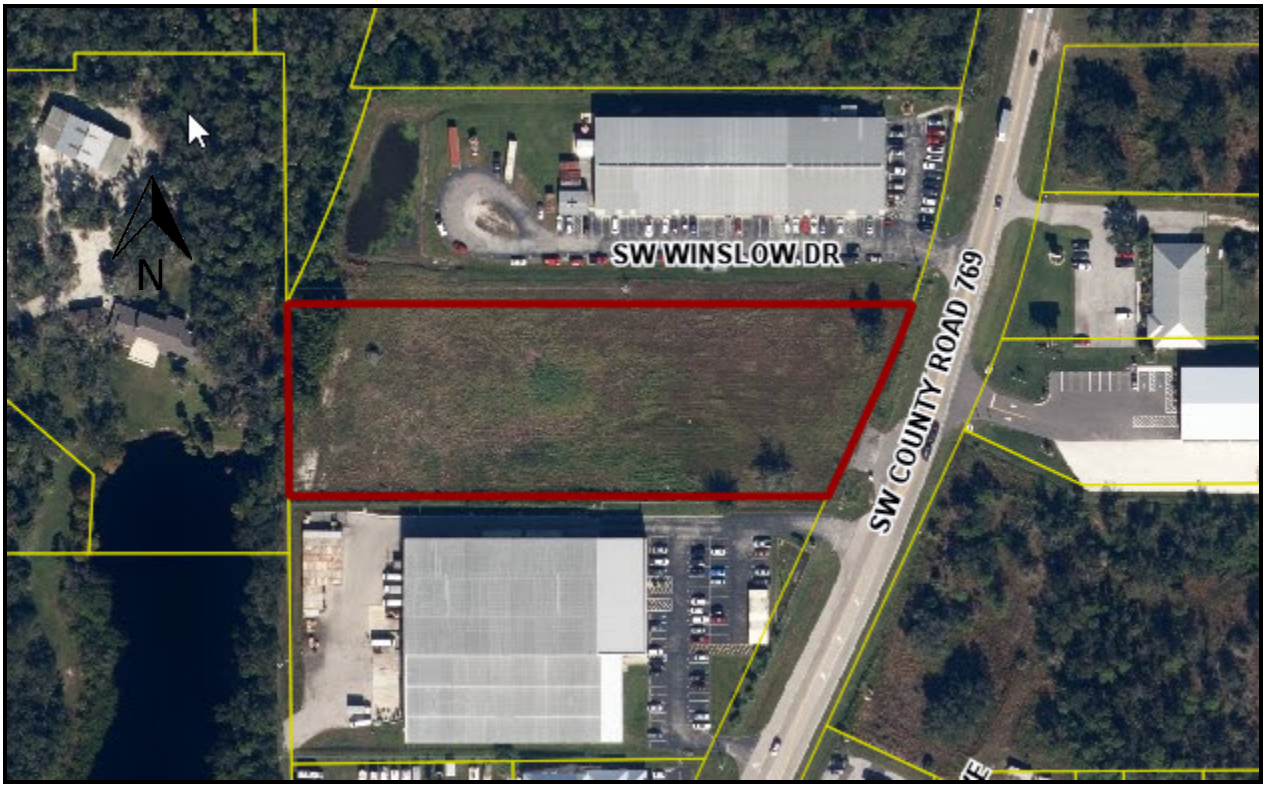
This is the sale of a 139,392 SF (3.200-acre) tract of commercial land located along the west side of CR-769 (Kings Hwy), ±1,200' north of SW Kingsway Circle in the Lake Suzy community. The property is zoned CG (Commercial General) and lies in a COM (Commercial) future land use district. The property has a highest and best use for commercial development. The number of households within a 1-mile radius is 2,764 and the growth rate is 1.08% annually. This is considered slow/steady growth.

The land is located along a section of CR-769 (Kings Hwy) with traffic counts of 16,600 cars/day (Site 044002, DOT 2024) and traffic growth of 7.41%. The land has a slightly irregular shape. The configuration of the property is considered proportional for development. The land is cleared and it lies entirely within Flood Zone X (outside the flood plain). Except for a small area at the southwest corner, the soils are 100% usable uplands. Public water and sewer services are not directly available to this location.

The property sold in May 2021 for $450,000 or $3.23/SF. Except for BW fencing, the property was unimproved at the time of sale. The fencing did not affect the purchase price. No duress was reported for either party.

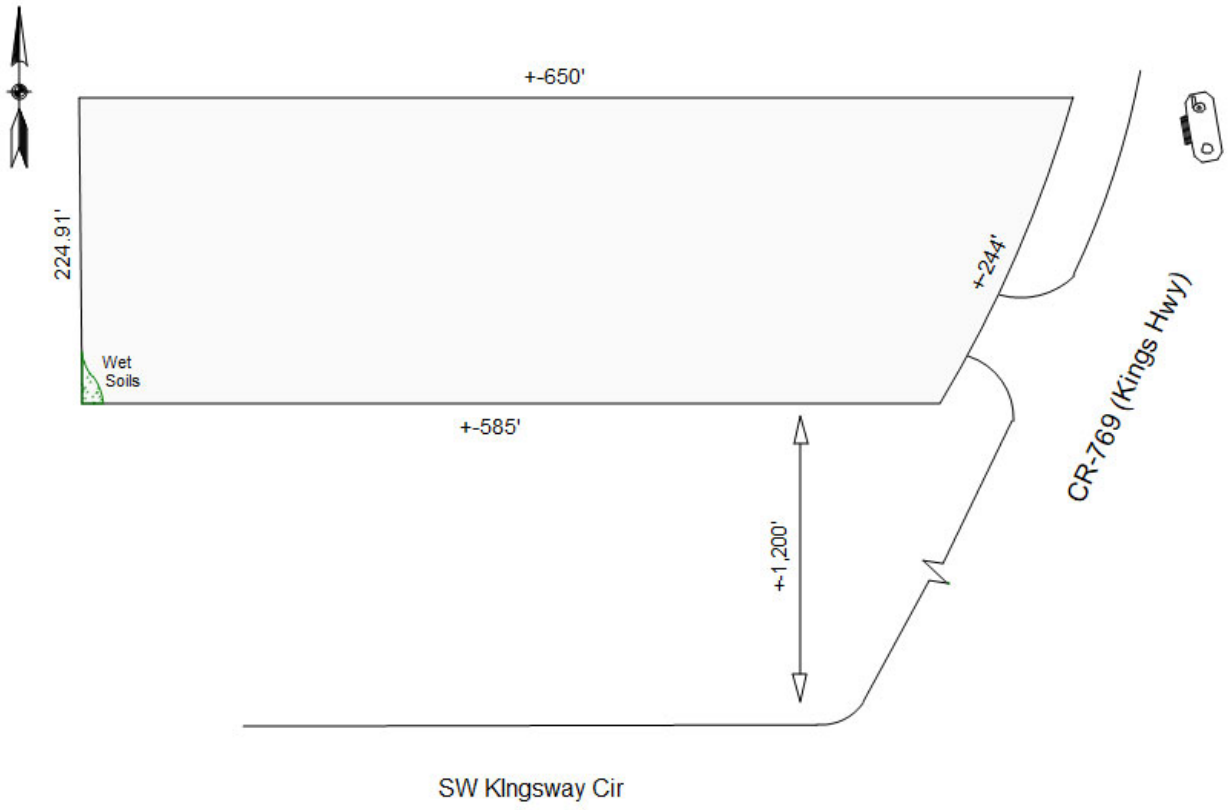
SALE DATA SHEET
Doc. 2021-140-04050

Sale 2021-140-04050: Looking Southwest from across CR-769 (Kings Hwy)
Photo taken: April 18, 2025, by Kent Evans



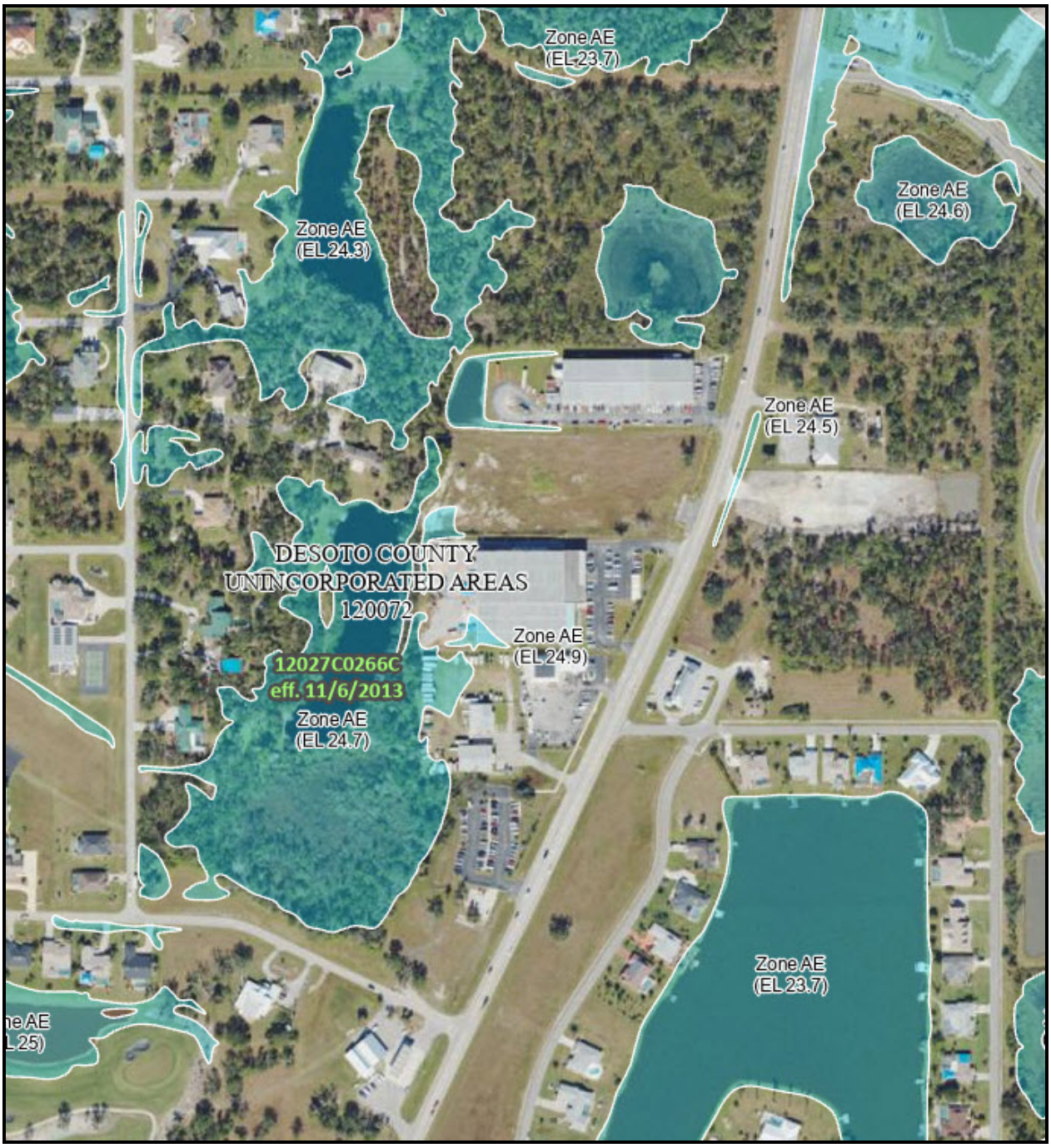
Sale 2021-140-04050: Aerial Photo

SALE DATA SHEET
Doc. 2021-140-04050



APPRAISER'S SKETCH

SALE DATA SHEET
Doc. 2021-140-04050



FLOOD MAP

SALE DATA SHEET
Doc. 2021-140-04050

LOCATION MAP

Inst. Number: 202114004050 Book: 0 Page: 0 Page 1 of 2 Date: 5/28/2021 Time: 1:16 PM
Nadia K. Daughtrey Clerk of Courts, Desoto County, Florida Doc Mort: 0.00 Int Tax: 0.00 Doc Deed: 3,150.00

THIS INSTRUMENT PREPARED BY AND RETURN TO:
Patricia A. Aymond
FLORIDA ABSTRACT & SECURITY TITLE CORPORATION
2575 Tamiami Trail Port Charlotte, FL 33952

Parcel Identification (Folio) Number: **32-39-23-0222-1100-0010**

SPACE ABOVE THIS LINE FOR RECORDING DATA

THIS WARRANTY DEED, made the 25 day of May, 2021 by **MICHAEL SHERAN and CHRISTINE C SHERAN, husband and wife** , whose post office address is **12222 SW Austin Ave, Lake Suzy, FL 34269** herein called the grantors, to **ACTION 4 INVESTMENTS, LLC, a Florida Limited Liability Co** whose post office address is **6900 SW Airboat Dr., Arcadia, FL 34266**, hereinafter called the Grantee:

(Wherever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations)

W I T N E S S E T H: That the grantors, for and in consideration of the sum of TEN AND 00/100'S ($10.00) Dollars and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee all that certain land situate in DESOTO County, State of Florida, viz.:

SEE ATTACHED EXHIBIT A

SUBJECT TO RESTRICTIONS, RESERVATIONS AND EASEMENTS OF RECORD

TOGETHER, with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND, the grantors hereby covenant with said grantee that the grantors are lawfully seized of said land in fee simple; that the grantors have good right and lawful authority to sell and convey said land, and hereby warrant the title to said land and will defend the same against the lawful claims of all persons whomsoever; and that said land is free of all encumbrances, except taxes accruing subsequent to December 31, 2021.

IN WITNESS WHEREOF, the said grantors have signed and sealed these presents the day and year first above written.

Signed, sealed and delivered in the presence of:

Witness #1 Signature

Witness #1 Printed Name

Witness #2 Signature

Witness #2 Printed Name

MICHAEL SHERAN

CHRISTINE C SHERAN

STATE OF Florida
COUNTY OF Charlotte

The foregoing instrument was acknowledged before me by means of physical appearance this 25 day of May, 2021 by MICHAEL SHERAN and CHRISTINE C SHERAN who are personally known to me or have produced _____ as identification and who did not take an oath.

SEAL

Notary Public

Printed Notary Name

My Commission Expires:

PATRICIA A. AYMOND
MY COMMISSION # GG 973841
EXPIRES: June 3, 2024
Bonded Thru Notary Public Underwriters

File No.: H21-3024

Exhibit "A" (Legal Description)

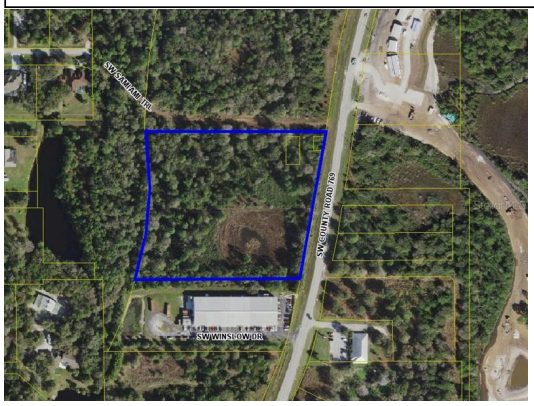
The Northerly 224.91 feet of the following described legal:

Blocks 99 and 110 of LOREDA PARK, a Subdivision according to the Plat thereof as recorded in Plat Book 4, Page 19, of the Public Records of Desoto County, Florida, now vacated; also that portion of the vacated 15th Avenue right-of-way lying South of the centerline of the said 15th Avenue and bounded on the East by Westerly right-of-way line of Kings Highway and bounded on the West by the Easterly right-of-way line of Jane Street; also that portion of the vacated Jane Street right-of-way lying east of the centerline of the said Jane Street and bounded on the North by centerline of 15th Avenue and bounded on the South by the Northerly right-of-way line of 13th Avenue; and that portion of the vacated 14th Avenue right-of-way bounded on the West by the Easterly right-of-way line of Jane Street and bounded on the East by the Westerly right-of-way line of Kings Highway.

SW CO ROAD 769, LAKE SUZY, Florida 34269

Listing

C7470720 SW CO ROAD 769, LAKE SUZY, FL 34269



County: DeSoto
Subdiv:
Subdiv/Condo:
Style: Commercial
On Market Date: 02/01/2023
Total Acreage: 5 to less than 10
Price Per Acre:$125,165.00
For Lease: No
Flood Zone Code:X & AE

Status: Canceled (WDN-U)
List Price: $950,000
Designated Builder:

Special Sale: None
ADOM: 651
CDOM: 651
Pets:

Excellent location on Kings Highway in the Lake Suzy area of SW DeSoto County, and near I-75 Exit 170 (Kings Highway). In area established residential neighborhoods, small office parks, manufacturing and distribution centers, the new Preserve America community, and numerous new multi-family and commercial developments at I-75 Exit 170 about a mile to the south. The site contains 7.59 acres with around 550 feet of frontage along the highway. Utilities are along Kings Highway. The zoning is CG, Commercial General, allowing a variety of uses.

Land, Site, and Tax Information

Legal Desc: South 7.59 acres of 32-39-23-0000-0100-0000. See attached survey and legal description
SE/TP/RG: 32-39-23
Subdivision #:
Between US 1 & River:
Tax ID: 32-39-23-0000-0100-0000
Taxes: $3,447
Homestead:
AG Exemption YN:
Add Parcel: No
Ownership: Fee Simple
Book/Page:

Zoning: CG
Future Land Use:
Zoning Comp:
Tax Year: 2022
CDD:
Annual CDD Fee:
# of Parcels:
Additional Tax IDs:
Complex/Comm Name:
Land Lease Fee:

Block/Parcel: 1
Front Footage: 550
Front Exposure:
Lot #:
Other Exemptions:
Development:
Subdiv/Condo:

Lot Dimensions: 550x607x550x621
Lot Size Acres: 7.59
Lot Size: 330,620 SqFt / 30,716 SqM

Water Frontage: No
Utilities: BB/HS Internet Available, Electricity Available, Sewer Nearby, Water Nearby
Water: None
Sewer: None
Horse Amenities:
Road Surface Type: Asphalt

Community Information

HOA / Comm Assn:
HOA Fee:
HOA Pmt Sched:
Mo Maint$(add HOA):
Master Assn/Name: No
Master Assn Fee:
Master Assn Ph:

Realtor Information

List Agent: Steve Gant
List Agent ID: 274501142
List Agent Direct: 941-628-2625
E-mail: steve@Riverside-Services.com
List Agent Fax: 941-628-2625
List Agent Cell: 941-628-2625
Office: RIVERSIDE REALTY SERVICES LLC
Office ID: 274501241
Original Price: $980,000
Office Fax: 941-613-6619
Office Phone: 941-613-6616
Previous Price: $980,000
Price Change: 07/21/2023
Expiration Date:
Seller Representation:
Owner: ROBERT M. CARLTON, TRUSTEE
Owner Phone:
Listing Type: Exclusive Right To Sell
Withdrawn Unconditional: 11/13/2024
Off-Market: 11/13/2024
Terms:
Seller Credit:
SP/LP Ratio:
Listing Service Type: Full Service
Realtor Info: Survey Available
Showing Instructions: Go Direct
Driving Directions: Kings Highway (SW County Road 769) north from I-75 approximately 1.5 miles and property is on your left.
Realtor Remarks: This site was split from the parent tract identified by the parcel number shown. A new parcel number has not been assigned yet online.

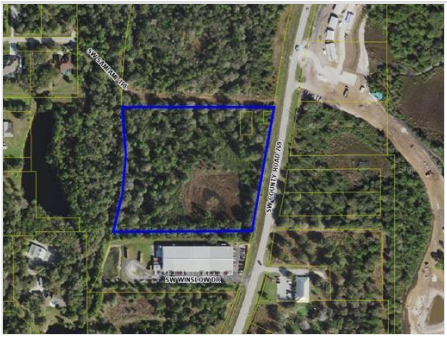
Seller's Preferred Closing Agent

Closing Agent Name:
Phone:
Email:
Fax:
Address: , Florida
Closing Company Name:

MLS# PType-County	Change Type Y Dt	List Price/ Sold Price	Address City	Beds SqFt	List Date Tax ID	Zip Code	Current List Office List Agt
C7470720	CANC, 11/13/2024	$950,000	SW CO ROAD 769		02/01/2023	34269	RIVERSIDE REALTY SERVICES LLC
LAND-DeSoto			LAKE SUZY		32-39-23-0000-0100-0000		Steve Gant
C7470720	DECR, 07/21/2023	$950,000	SW CO ROAD 769		02/01/2023	34269	RIVERSIDE REALTY SERVICES LLC

LAND-DeSoto			LAKE SUZY	32-39-23-0000-0100-0000		Steve Gant
C7470720	NEW, 02/01/2023	$980,000	SW CO ROAD 769	02/01/2023	34269	RIVERSIDE REALTY SERVICES LLC
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0100-0000		Steve Gant
J950822	SLD, 08/05/2022	$635,000	SW CO ROAD 769	08/05/2022	34269	STELLAR NON-MEMBER OFFICE
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0100-0000		Stellar Non-Member Agent
C7213386	SLD, 08/05/2022	$800,000	CO ROAD 769	07/10/2015	34269	RIVERSIDE REALTY SERVICES LLC
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0100-0000		Steve Gant
C7213386	PNC, 02/25/2022	$950,000	CO ROAD 769	07/10/2015	34269	RIVERSIDE REALTY SERVICES LLC
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0100-0000		Steve Gant
C7213386	DECR, 02/08/2022	$950,000	CO ROAD 769	07/10/2015	34269	RIVERSIDE REALTY SERVICES LLC
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0100-0000		Steve Gant
C7213386	BOM, 01/14/2019	$1,350,000	CO ROAD 769	07/10/2015	34269	RIVERSIDE REALTY SERVICES LLC
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0100-0000		Steve Gant
C7213386	EXP, 12/31/2017	$1,350,000	CO ROAD 769	07/10/2015	34269	RIVERSIDE REALTY SERVICES LLC
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0100-0000		Steve Gant
C7213386	NEW, 07/10/2015	$1,350,000	CO ROAD 769	07/10/2015	34269	RIVERSIDE REALTY SERVICES LLC
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0100-0000		Steve Gant

Photos



History

Listing History from MLS

MLS#: C7470720
Canceled (WDN-U)

SW Co Road 769 LAKE SUZY 34269
Tax ID: 32-39-23-0000-0100-0000

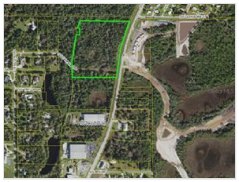
PropType: **LAND**
LO: RIVERSIDE REALTY SERVICES LLC
LA: Steve Gant

Eff Date	Change Type	Change Info	Current Price	DOM
11/13/2024	Canceled	ACT->CAN	$950,000	651
07/21/2023		980000.00->950000	$950,000	170
02/01/2023	New Listing	->ACT	$980,000	

MLS#: J950822
Sold

SW Co Road 769 LAKE SUZY 34269
Tax ID: 32-39-23-0000-0100-0000

PropType: **LAND**
LO: STELLAR NON-MEMBER OFFICE
LA: Stellar Non-Member Agent



Eff Date	Change Type	Change Info	Current Price	DOM
08/05/2022	Closed	INC->SLD	$635,000	0

MLS#: C7213386
Sold

Co Road 769 LAKE SUZY 34269
Tax ID: 32-39-23-0000-0100-0000

PropType: **LAND**
LO: RIVERSIDE REALTY SERVICES LLC
LA: Steve Gant

Eff Date	Change Type	Change Info	Current Price	DOM
08/05/2022	Closed	PND->SLD	$800,000	2,043
02/25/2022	Pending	ACT->PND	$950,000	2,043
02/08/2022		1350000.00->950000	$950,000	2,026
01/14/2019	Back On Market	EXP->ACT	$1,350,000	905
12/31/2017	Expired	ACT->EXP	$1,350,000	906
07/10/2015	New Listing	->ACT	$1,350,000	

Sale History from Public Records

Rec. Date	Sale Date	Sale Price	Nom.	Document Type	Multi/Split	Buyer Name(s)	Buyer Name(s)2	Seller Name(s)	Title Company	Doc. #
08/05/22	08/04/22	$635,000		Trustee Deed	MULTIPLE	Hpg Kings Hwy Llc		Carlton Robert M	Attorney Only	14006424
08/05/22	07/25/22	$800,000		Warranty Deed	MULTI	Carlton Robert M Trust		Developers Depot Inc	Attorney Only	14006420
12/02/96	10/25/96			Warranty Deed		Shoaff Fred B		Dev Depot Inc		375-815
12/02/96	12/06/95			Quit Claim Deed	MULTI	Dev Depot Inc		Shepard Ben		375-811
11/15/96	10/25/96	$127,600		Warranty Deed	MULTIPLE	Shoaff Fred B		Dev Depot Inc		374-795
12/12/95				Quit Claim Deed		Dev Depot Inc		Shepard Ben & Harriett C		356-91

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Cross Property 360 Property View

12354 SW CO ROAD 769, LAKE SUZY, Florida 34269

Listing

C7473866 12354 SW CO ROAD 769, LAKE SUZY, FL 34269

County: DeSoto
Subdiv:
Subdiv/Condo:
Style: Commercial
On Market Date: 04/05/2023
Total Acreage: 2 to less than 5
Price Per Acre:$248,963.00
For Lease: No
Flood Zone Code:X

Status: Expired
List Price: $1,200,000
Designated Builder:

Special Sale: None
ADOM: 726
CDOM: 726
Pets:

LOCATION! PRIME COMMERCIAL 5 ACRES 2 MILES NORTH OF 1-75. This area of County Rd 769 is located in Desoto County. This is a thriving area to build with fewer costs than the surrounding counties. This location is booming with residential and multi- family units. The property has Commercial General Zoning, and all utilities available in the easements, ready for your project.

Land, Site, and Tax Information

Legal Desc: BEG AT THE INT OF C/L OF SAID 14TH AV & THE C/L OF SAID BOLAND ST TH S 0D13M16S E ALG C/L OF BOLAND ST 300 FT TO THE C/L OF 13TH AV TH S 89D42M46S W 598.42 FT TO THE C/L OF SHERI ST TH S 24D58M51S W 17.13 FT TH N 65D01M09S W 25 FT TO THE SE COR OF LO T 7 BLK 8 TH CONT N 65D01M09S W 125 FT TO THE SW COR OF LOT 7 TH N 24D58M51S E ALG W LI BLK 8 342 FT TH S 65D01M09S E 135.44 FT TH N 89D42M46S E 473.26 FT TO POB OR 521/469 OR 545/533

SE/TP/RG: 32-39-23
Subdivision #:
Between US 1 & River:
Tax ID: 32-39-23-0000-0303-0000
Taxes: $2,743
Homestead:
AG Exemption YN:
Add Parcel: No
Ownership: Fee Simple
Book/Page:
Lot Dimensions: 317X697X284X833
Water Frontage: No
Utilities: Electrical Nearby
Water: Public
Sewer: Public Sewer
Horse Amenities:

CDD:
# of Parcels:

Zoning: CG
Future Land Use:
Zoning Comp:
Tax Year: 2022
Annual CDD Fee:
Additional Tax IDs:
Complex/Comm Name:
Land Lease Fee:
Lot Size Acres: 4.82
Road Surface Type: Paved

Block/Parcel: 8
Front Footage: 317
Front Exposure:
Lot #: 7
Other Exemptions:
Development:
Subdiv/Condo:
Lot Size: 209,959 SqFt / 19,506 SqM

Community Information

HOA / Comm Assn:
Master Assn/Name: No

HOA Fee:

HOA Pmt Sched:
Master Assn Fee:

Mo Maint$(add HOA):
Master Assn Ph:

Realtor Information

List Agent: Lisa Wargo
E-mail: lisakwargo@gmail.com
List 2 Agent: Sam Sanders
List Agent 2 Email: ssanders1947@gmail.com
Office: COLDWELL BANKER SUNSTAR REALTY
Original Price: $1,275,000
Previous Price: $1,275,000
Seller Representation:
Owner: MICHAEL MEAGHER
Listing Service Type: Full Service
Showing Instructions: Go Direct
Driving Directions: 1-75 Exit 170 North 2 miles property is on the right with a large sign.

List Agent ID: 274507608
List Agent Fax: 941-637-5827
List Agent 2 ID: 274506142

Office Fax: 941-637-5827
Price Change: 11/17/2023

Owner Phone:

List Agent Direct: 863-529-3736
List Agent Cell:
List Agent 2 Phone: 941-979-7391

Office ID: 274500214
Office Phone: 941-637-1090
Expiration Date: 03/31/2025

Listing Type: Exclusive Right To Sell

Seller's Preferred Closing Agent

Closing Agent Name:
Email:
Address: , Florida
Closing Company Name: GTS LAW FIRM

Phone:
Fax:

MLS# PType-County	Change Type Y Dt	List Price/ Sold Price	Address City	Beds SqFt	List Date Tax ID	Zip Code	Current List Office List Agt
C7473866	EXP, 03/31/2025	$1,200,000	12354 SW CO ROAD 769		04/04/2023	34269	COLDWELL BANKER SUNSTAR REALTY
LAND-DeSoto			LAKE SUZY		32-39-23-0000-0303-0000		Lisa Wargo
C7473866	DECR, 11/17/2023	$1,200,000	12354 SW CO ROAD 769		04/04/2023	34269	COLDWELL BANKER SUNSTAR REALTY
LAND-DeSoto			LAKE SUZY		32-39-23-0000-0303-0000		Lisa Wargo

C7473866	NEW, 04/05/2023	$1,275,000	12354 SW CO ROAD 769	04/04/2023	34269	COLDWELL BANKER SUNSTAR REALTY
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0303-0000		Lisa Wargo
C7241054	CANC, 10/02/2018	$549,900	SW CO ROAD 769	06/28/2017	34269	Thomas Ryan Real Estate Manage
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0303-0000		Shannon Gadbois
C7241054	NEW, 06/28/2017	$549,900	SW CO ROAD 769	06/28/2017	34269	Thomas Ryan Real Estate Manage
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0303-0000		Shannon Gadbois
C7052080	WDN-C, 02/12/2016	$699,000	0 RD 769	01/28/2014	34269	Coldwell Banker Sunstar Realty
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0303-0000		Bill Dryburgh
C7052080	NEW, 01/28/2014	$699,000	0 RD 769	01/28/2014	34269	Coldwell Banker Sunstar Realty
LAND-DeSoto			LAKE SUZY	32-39-23-0000-0303-0000		Bill Dryburgh
C7021309	WDN-C, 08/03/2013	$1,145,000	KINGS HWY	01/26/2011	34269	RE/MAX ANCHOR OF MARINA PARK
LAND-DeSoto			ARCADIA	32-39-23-0000-0303-0000		GERALD HAYES
C7021309	NEW, 01/26/2011	$1,145,000	KINGS HWY	01/26/2011	34269	RE/MAX ANCHOR OF MARINA PARK
LAND-DeSoto			ARCADIA	32-39-23-0000-0303-0000		GERALD HAYES

Photos

History

Listing History from MLS

MLS#: C7473866
Expired

12354 SW Co Road 769 LAKE SUZY 34269
Tax ID: 32-39-23-0000-0303-0000

PropType: LAND
LO: COLDWELL BANKER SUNSTAR REALTY
LA: Lisa Wargo

Eff Date	Change Type	Change Info	Current Price	DOM
03/31/2025	Expired	ACT->EXP	$1,200,000	726
11/17/2023		1275000.00->1200000	$1,200,000	226
04/05/2023	New Listing	->ACT	$1,275,000	

MLS#: C7241054
Canceled (WDN-U)

SW Co Road 769 LAKE SUZY 34269
Tax ID: 32-39-23-0000-0303-0000

PropType: **LAND**
LO: Thomas Ryan Real Estate Manage
LA: Shannon Gadbois

Eff Date	Change Type	Change Info	Current Price	DOM
10/02/2018	Canceled	ACT->CAN	$549,900	461
06/28/2017	New Listing	->ACT	$549,900	

MLS#: C7052080
Withdrawn Conditional

0 Rd 769 LAKE SUZY 34269
Tax ID: 32-39-23-0000-0303-0000

PropType: **LAND**
LO: Coldwell Banker Sunstar Realty
LA: Bill Dryburgh

Eff Date	Change Type	Change Info	Current Price	DOM
02/12/2016	Withdrawn	ACT->WDN	$699,000	744
01/28/2014	New Listing	->ACT	$699,000	

MLS#: C7021309
Withdrawn Conditional

Kings Hwy ARCADIA 34269
Tax ID: 32-39-23-0000-0303-0000

PropType: **LAND**
LO: RE/MAX ANCHOR OF MARINA PARK
LA: GERALD HAYES

Eff Date	Change Type	Change Info	Current Price	DOM
08/03/2013	Withdrawn	ACT->WDN	$1,145,000	
01/26/2011	New Listing	->ACT	$1,145,000	

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CO ROAD 769, ARCADIA, Florida 34269

Listing

D6114416 CO ROAD 769, ARCADIA, FL 34269

County: DeSoto
Subdiv:
Subdiv/Condo:
Style: Commercial
On Market Date: 10/13/2020
Total Acreage: 5 to less than 10
Price Per Acre:$123,163.00
For Lease: No
Flood Zone Code:X

Status: Active
List Price: $989,000
Designated Builder:

Special Sale: None
ADOM: 1,624
CDOM: 1,624
Pets: Yes

REDUCED... Eight (8) ACRES VACANT LAND Zoned Commercial Located in Desoto County on County Road 769 (Kings Highway) with Easy Access to I 75 Corridor. STATE ROAD 769 OR KINGS HIGHWAY IS BEING WIDENED BY THE DOT scheduled to be widened to 4 lanes, which will create more flow of traffic. Road widening will affect the opposite side of road, not the side the property is on. . Large residential project directly across from the property approximately 1000 + homes. 5 Acre Adjacent parcel also available MLS #D6114309

Land, Site, and Tax Information

Legal Desc: BEG NE COR TH S 00D12M07S W 1231.67 FT TO POB TH CONT SAME LI 375.94 FT TH S 89D48M37S W
SE/TP/RG: 29-39-23
Subdivision #:
Between US 1 & River:
Tax ID: 29-39-23-0000-0039-0000
Taxes: $5,007
Homestead:
AG Exemption YN:
Add Parcel: No
Ownership: Fee Simple
Book/Page:
Lot Dimensions: 421X833X377X1014
Water Frontage: No
Utilities: Other
Water: None
Sewer: None

CDD: No
# of Parcels:

Zoning: CN
Future Land Use:
Zoning Comp: Yes
Tax Year: 2021
Annual CDD Fee:
Additional Tax IDs:
Complex/Comm Name:
Land Lease Fee:
Lot Size Acres: 8.03

Block/Parcel: 0
Front Footage: 421
Front Exposure:
Lot #: 0
Other Exemptions:
Development:
Subdiv/Condo:
Lot Size: 349,787 SqFt / 32,496 SqM

Community Information

HOA / Comm Assn: No
Max Pet Wt:

HOA Fee:
HOA Pmt Sched:
Pet Restrictions: AS PER DESOTO COUNTY ZONING CODES
Mo Maint$(add HOA):

Realtor Information

List Agent: Jennifer Garcia
E-mail: jenniferg@peacockPremierProperties.com
Office: PEACOCK PREMIER PROPERTIES LLC
Original Price: $1,200,000
Previous Price: $1,389,000
Seller Representation:
Owner: ON FILE
Listing Service Type: Full Service
Realtor Info: Sign
Confidential Info: Go To Site
Showing Instructions: Go Direct
Driving Directions: From Punta Gorda Kings Hwy into Desoto County (SW County Rd 769 sign on right side.

List Agent ID: 256022634
List Agent Fax:
Office Fax:
Price Change: 04/05/2024
Owner Phone:

List Agent Direct: 941-380-6713
List Agent Cell: 941-380-6713
Office ID: 256023393
Office Phone: 941-286-8486
Expiration Date:
Listing Type: Exclusive Right To Sell

Seller's Preferred Closing Agent

Closing Agent Name:
Email:
Address: , Florida
Closing Company Name:

Phone:
Fax:

MLS# PType-County	Change Type Y Dt	List Price/ Sold Price	Address City	Beds SqFt	List Date Tax ID	Zip Code	Current List Office List Agt
D6114416 LAND-DeSoto	BOM, 04/09/2025	$989,000	CO ROAD 769 ARCADIA		10/13/2020 29-39-23-0000-0039-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114416 LAND-DeSoto	EXP, 04/06/2025	$989,000	CO ROAD 769 ARCADIA		10/13/2020 29-39-23-0000-0039-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114416 LAND-DeSoto	DECR, 04/05/2024	$989,000	CO ROAD 769 ARCADIA		10/13/2020 29-39-23-0000-0039-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia

D6114416 LAND-DeSoto	INCR, 04/06/2022	$1,389,000	CO ROAD 769 ARCADIA	10/13/2020 29-39-23-0000-0039-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114416 LAND-DeSoto	BOM, 04/06/2022	$949,000	CO ROAD 769 ARCADIA	10/13/2020 29-39-23-0000-0039-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114416 LAND-DeSoto	CANC, 03/25/2022	$949,000	CO ROAD 769 ARCADIA	10/13/2020 29-39-23-0000-0039-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114416 LAND-DeSoto	BOM, 10/20/2021	$949,000	CO ROAD 769 ARCADIA	10/13/2020 29-39-23-0000-0039-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114416 LAND-DeSoto	EXP, 10/13/2021	$949,000	CO ROAD 769 ARCADIA	10/13/2020 29-39-23-0000-0039-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114416 LAND-DeSoto	DECR, 01/14/2021	$949,000	CO ROAD 769 ARCADIA	10/13/2020 29-39-23-0000-0039-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114416 LAND-DeSoto	NEW, 10/13/2020	$1,200,000	CO ROAD 769 ARCADIA	10/13/2020 29-39-23-0000-0039-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
C7230279 LAND-DeSoto	CANC, 10/04/2018	$777,000	CO ROAD 769 ARCADIA	09/19/2016 29-39-23-0000-0039-0000	34269	RE/MAX Harbor Realty Robert Boehm
C7230279 LAND-DeSoto	INCR, 01/11/2018	$777,000	CO ROAD 769 ARCADIA	09/19/2016 29-39-23-0000-0039-0000	34269	RE/MAX Harbor Realty Robert Boehm
C7230279 LAND-DeSoto	NEW, 09/22/2016	$693,400	CO ROAD 769 ARCADIA	09/19/2016 29-39-23-0000-0039-0000	34269	RE/MAX Harbor Realty Robert Boehm
C7200791 LAND-DeSoto	WDN-C, 06/23/2016	$949,000	KINGS HWY/8 ACRES ARCADIA	07/11/2014 29-39-23-0000-0039-0000	34269	THOMAS RYAN REAL ESTATE MANAGE Shannon Gadbois
C7200791 LAND-DeSoto	NEW, 07/11/2014	$949,000	KINGS HWY/8 ACRES ARCADIA	07/11/2014 29-39-23-0000-0039-0000	34269	THOMAS RYAN REAL ESTATE MANAGE Shannon Gadbois
C7200789 COMS-DeSoto	WDN-C, 06/23/2016	$949,000	0 KINGS HIGHWAY ARCADIA	07/11/2014 29-39-23-0000-0039-0000	34269	THOMAS RYAN REAL ESTATE MANAGE Shannon Gadbois
C7200789 COMS-DeSoto	NEW, 07/11/2014	$949,000	0 KINGS HIGHWAY ARCADIA	07/11/2014 29-39-23-0000-0039-0000	34269	THOMAS RYAN REAL ESTATE MANAGE Shannon Gadbois
C668795 LAND-DeSoto	WDN-C, 05/19/2010	$1,699,000	KINGS HIGHWAY ARCADIA	04/02/2007 29-39-23-0000-0039-0000	34269	Thomas Ryan Real Estate Manage ROBERT BOEHM
C668795 LAND-DeSoto	DECR, 01/08/2010	$1,699,000	KINGS HIGHWAY ARCADIA	04/02/2007 29-39-23-0000-0039-0000	34269	Thomas Ryan Real Estate Manage ROBERT BOEHM
C668795 LAND-DeSoto	DECR, 09/09/2009	$1,916,640	KINGS HIGHWAY ARCADIA	04/02/2007 29-39-23-0000-0039-0000	34269	Thomas Ryan Real Estate Manage ROBERT BOEHM
C668795 LAND-DeSoto	NEW, 04/02/2007	$3,397,680	KINGS HIGHWAY ARCADIA	04/02/2007 29-39-23-0000-0039-0000	34269	Thomas Ryan Real Estate Manage ROBERT BOEHM
C627736 LAND-DeSoto	EXP, 03/31/2007	$4,007,520	SW COUNTY RD 769 ARCADIA	03/06/2006 29-39-23-0000-0039-0000	34226	BERSON REALTY GROUP LINDA BERSON
C627736 LAND-DeSoto	NEW, 03/06/2006	$4,372,335	SW COUNTY RD 769 ARCADIA	03/06/2006 29-39-23-0000-0039-0000	34226	BERSON REALTY GROUP LINDA BERSON

Photos

History

Listing History from MLS

MLS#: D6114416
Active

Co Road 769 ARCADIA 34269
Tax ID: 29-39-23-0000-0039-0000

PropType: **LAND**
LO: PEACOCK PREMIER PROPERTIES LLC
LA: Jennifer Garcia

Eff Date	Change Type	Change Info	Current Price	DOM
04/09/2025	Back On Market	EXP->ACT	$989,000	1,617
04/06/2025	Expired	ACT->EXP	$989,000	1,617
04/05/2024		1389000.00->989000	$989,000	1,251
04/06/2022		949000.00->1389000	$1,389,000	521
04/06/2022	Back On Market	CAN->ACT	$949,000	521
03/25/2022	Canceled	ACT->CAN	$949,000	521
10/20/2021	Back On Market	EXP->ACT	$949,000	365
10/13/2021	Expired	ACT->EXP	$949,000	365
01/14/2021		1200000.00->949000	$949,000	93
10/13/2020	New Listing	->ACT	$1,200,000	

MLS#: C7230279
Canceled (WDN-U)

Co Road 769 ARCADIA 34269
Tax ID: 29-39-23-0000-0039-0000

PropType: **LAND**
LO: RE/MAX Harbor Realty
LA: Robert Boehm

Eff Date	Change Type	Change Info	Current Price	DOM
10/04/2018	Canceled	ACT->CAN	$777,000	745
01/11/2018	Price Change	693400.00->777000.00	$777,000	479
09/22/2016	New Listing	->ACT	$693,400	

MLS#: C7200791
Withdrawn Conditional

Kings Hwy/8 Acres ARCADIA 34269
Tax ID: 29-39-23-0000-0039-0000

PropType: **LAND**
LO: THOMAS RYAN REAL ESTATE MANAGE
LA: Shannon Gadbois

Eff Date	Change Type	Change Info	Current Price	DOM
06/23/2016	Withdrawn	ACT->WDN	$949,000	713
07/11/2014	New Listing	->ACT	$949,000	

MLS#: C7200789
Withdrawn Conditional

0 Kings Highway ARCADIA 34269
Tax ID: 29-39-23-0000-0039-0000

PropType: **COMS**
LO: THOMAS RYAN REAL ESTATE MANAGE
LA: Shannon Gadbois

Eff Date	Change Type	Change Info	Current Price	DOM
06/23/2016	Withdrawn	ACT->WDN	$949,000	713
07/11/2014	New Listing	->ACT	$949,000	

MLS#: C668795
Withdrawn Conditional

Kings Highway Arcadia 34269
Tax ID: 29-39-23-0000-0039-0000

PropType: LAND
LO: Thomas Ryan Real Estate Manage
LA: ROBERT BOEHM

Eff Date	Change Type	Change Info	Current Price	DOM
05/19/2010	Withdrawn	ACT->WDN	$1,699,000	
01/08/2010	Price Change	1916640.00->1699000.00	$1,699,000	
09/09/2009	Price Change	2404512.00->1916640.00	$1,916,640	
04/02/2007	New Listing	->ACT	$3,397,680	

MLS#: C627736
Expired

SW County Rd 769 Arcadia 34226
Tax ID: 29-39-23-0000-0039-0000

PropType: LAND
LO: BERSON REALTY GROUP
LA: LINDA BERSON

Eff Date	Change Type	Change Info	Current Price	DOM
03/31/2007	Expired	ACT->EXP	$4,007,520	
03/06/2006	New Listing	->ACT	$4,372,335	

Sale History from Public Records

Rec. Date	Sale Date	Sale Price	Nom.	Document Type	Multi/Split	Buyer Name(s)	Buyer Name(s)2	Seller Name(s)	Title Company	Doc. #
12/09/05	12/02/05	$1,600,000		Warranty Deed		Escape Lc		Sheran Michael D & Christine C	Attorney Only	573-688
06/07/96	06/03/96	$30,000		Special Warranty Deed		Sheran Michael D & Christine C		Chrysler 1st Business Credit C		365-661
				Deed (Reg)	MULTIPLE					319-1033
	10/01/79	$10,000		Warranty Deed		Owner Record		Owner Record		151-654

Mortgage History

Date	Amount	Mortgage Lender	Mortgage Type	Mortgage Type Code	Term	Int Rate	Rate Type	Borrower	Borrower 2
12/16/2011	$1,300,000		PRIVATE PARTY LENDER	YEARS	15	4.5		Escape Lc	Nackley George E
02/19/2010	$1,300,000		PRIVATE PARTY LENDER	YEARS	3			Nackley George E	Lopez Mario & Raida
12/09/2005	$1,300,000		PRIVATE PARTY LENDER	YEARS	5	7.5	FIXED RATE LOAN	Escape Lc	Nackley George E

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Cross Property 360 Property View

SW CO ROAD 769, ARCADIA, Florida 34269

Listing

D6114309 SW CO ROAD 769, ARCADIA, FL 34269

County: DeSoto
Subdiv:
Subdiv/Condo:
Style: Commercial
On Market Date: 10/08/2020
Total Acreage: 5 to less than 10
Price Per Acre:$139,800.00
For Lease: No
Flood Zone Code:X

Status: Active
List Price: $699,000
Designated Builder:
Special Sale: None
ADOM: 1,631
CDOM: 1,631
Pets:

Five (5) Acres Vacant Land Zoned Commercial in up and coming area of Desoto County on County Road 769 (Kings Highway) Ease of access to I-75. Road is scheduled to be widened to 4 lanes, which will create more flow of traffic. Road widening will affect the opposite side of road, not the side the property is on. Property already has permitted existing driveway. Across the road hundreds of homes were plotted and utilities brought to them. Matter of time with growth and housing boom is when that project resumes. Asking only approximately $3 per sq ft. In need of a larger piece of property! Adjacent additional 8 acres MLS # D6114416

Land, Site, and Tax Information

Legal Desc: BEG NE COR TH S 00D12M07S W 948.67 FT TO POB TH CONT SAME LI 283 FT TH S 89D48M37S W
SE/TP/RG: 29-39-23
Subdivision #:
Between US 1 & River:
Tax ID: 29-39-23-0000-0034-0000
Taxes: $3,132
Homestead:
AG Exemption YN:
Add Parcel: No
Ownership: Fee Simple
Book/Page:
Lot Dimensions: 317x697x284x833
Water Frontage: No
Utilities: Other
Water: None
Sewer: None

CDD:
# of Parcels:

Zoning: CN
Future Land Use:
Zoning Comp:
Tax Year: 2021
Annual CDD Fee:
Additional Tax IDs:
Complex/Comm Name:
Land Lease Fee:
Lot Size Acres: 5.00

Block/Parcel: 0
Front Footage: 317
Front Exposure:
Lot #: 0
Other Exemptions:
Development:
Subdiv/Condo:
Lot Size: 217,800 SqFt / 20,234 SqM

Community Information

HOA / Comm Assn:	HOA Fee:	HOA Pmt Sched:	Mo Maint$(add HOA):

Realtor Information

List Agent: Jennifer Garcia
E-mail: jenniferg@peacockPremierProperties.com
Office: PEACOCK PREMIER PROPERTIES LLC
Original Price: $599,000
Previous Price: $899,000
Seller Representation:
Owner: ON FILE
Listing Service Type: Full Service
Realtor Info: List Agent is Related to Owner
Showing Instructions: Go Direct
Driving Directions: From Punta Gorda take Kings Highway into Desoto County (SW COUNTY ROAD 769)

List Agent ID: 256022634
List Agent Fax:
Office Fax:
Price Change: 03/29/2024
Owner Phone:

List Agent Direct: 941-380-6713
List Agent Cell: 941-380-6713
Office ID: 256023393
Office Phone: 941-286-8486
Expiration Date:
Listing Type: Exclusive Right To Sell

Seller's Preferred Closing Agent

Closing Agent Name:
Email:
Address: , Florida
Closing Company Name:

Phone:
Fax:

MLS# PType-County	Change Type Y Dt	List Price/ Sold Price	Address City	Beds SqFt	List Date Tax ID	Zip Code	Current List Office List Agt
D6114309 LAND-DeSoto	BOM, 04/09/2025	$699,000	SW CO ROAD 769 ARCADIA		10/08/2020 29-39-23-0000-0034-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114309 LAND-DeSoto	EXP, 04/06/2025	$699,000	SW CO ROAD 769 ARCADIA		10/08/2020 29-39-23-0000-0034-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114309 LAND-DeSoto	DECR, 03/29/2024	$699,000	SW CO ROAD 769 ARCADIA		10/08/2020 29-39-23-0000-0034-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia

D6114309 LAND-DeSoto	INCR, 04/06/2022	$899,000	SW CO ROAD 769 ARCADIA	10/08/2020 29-39-23-0000-0034-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114309 LAND-DeSoto	BOM, 04/06/2022	$599,000	SW CO ROAD 769 ARCADIA	10/08/2020 29-39-23-0000-0034-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114309 LAND-DeSoto	CANC, 03/25/2022	$599,000	SW CO ROAD 769 ARCADIA	10/08/2020 29-39-23-0000-0034-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114309 LAND-DeSoto	BOM, 10/13/2021	$599,000	SW CO ROAD 769 ARCADIA	10/08/2020 29-39-23-0000-0034-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114309 LAND-DeSoto	EXP, 10/08/2021	$599,000	SW CO ROAD 769 ARCADIA	10/08/2020 29-39-23-0000-0034-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6114309 LAND-DeSoto	NEW, 10/08/2020	$599,000	SW CO ROAD 769 ARCADIA	10/08/2020 29-39-23-0000-0034-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6107240 LAND-DeSoto	CANC, 08/07/2020	$699,000	SW CO ROAD 769 ARCADIA	06/27/2019 29-39-23-0000-0034-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
D6107240 LAND-DeSoto	NEW, 06/27/2019	$699,000	SW CO ROAD 769 ARCADIA	06/27/2019 29-39-23-0000-0034-0000	34269	PEACOCK PREMIER PROPERTIES LLC Jennifer Garcia
C7230281 LAND-DeSoto	CANC, 10/04/2018	$485,600	CO ROAD 769 ARCADIA	09/19/2016 29-39-23-0000-0034-0000	34269	RE/MAX Harbor Realty Robert Boehm
C7230281 LAND-DeSoto	INCR, 01/11/2018	$485,600	CO ROAD 769 ARCADIA	09/19/2016 29-39-23-0000-0034-0000	34269	RE/MAX Harbor Realty Robert Boehm
C7230281 LAND-DeSoto	NEW, 09/22/2016	$433,400	CO ROAD 769 ARCADIA	09/19/2016 29-39-23-0000-0034-0000	34269	RE/MAX Harbor Realty Robert Boehm
C7202628 COMS-DeSoto	WDN-C, 06/23/2016	$435,000	0 KINGS HIGHWAY ARCADIA	09/10/2014 29-39-23-0000-0034-0000	34269	THOMAS RYAN REAL ESTATE MANAGE Shannon Gadbois
C7202628 COMS-DeSoto	NEW, 09/10/2014	$435,000	0 KINGS HIGHWAY ARCADIA	09/10/2014 29-39-23-0000-0034-0000	34269	THOMAS RYAN REAL ESTATE MANAGE Shannon Gadbois
C7202627 LAND-DeSoto	WDN-C, 06/23/2016	$435,000	KINGS HIGHWAY ARCADIA	09/10/2014 29-39-23-0000-0034-0000	34269	THOMAS RYAN REAL ESTATE MANAGE Shannon Gadbois
C7202627 LAND-DeSoto	NEW, 09/10/2014	$435,000	KINGS HIGHWAY ARCADIA	09/10/2014 29-39-23-0000-0034-0000	34269	THOMAS RYAN REAL ESTATE MANAGE Shannon Gadbois
C7034929 LAND-DeSoto	WDN-C, 10/02/2013	$651,222	KINGS HIGHWAY ARCADIA	06/15/2012 29-39-23-0000-0034-0000	34269	THOMAS RYAN REAL ESTATE MANAGE SHANNON GADBOIS
C7034929 LAND-DeSoto	NEW, 06/15/2012	$651,222	KINGS HIGHWAY ARCADIA	06/15/2012 29-39-23-0000-0034-0000	34269	THOMAS RYAN REAL ESTATE MANAGE SHANNON GADBOIS
C7016609 LAND-DeSoto	WDN-C, 06/15/2012	$1,041,955	KINGS HIGHWAY ARCADIA	08/31/2010 29-39-23-0000-0034-0000	34269	THOMAS RYAN REAL ESTATE MANAGE SHANNON GADBOIS
C7016609 LAND-DeSoto	DECR, 06/12/2012	$1,041,955	KINGS HIGHWAY ARCADIA	08/31/2010 29-39-23-0000-0034-0000	34269	THOMAS RYAN REAL ESTATE MANAGE SHANNON GADBOIS
C7016609 LAND-DeSoto	NEW, 08/31/2010	$1,390,435	KINGS HIGHWAY ARCADIA	08/31/2010 29-39-23-0000-0034-0000	34269	THOMAS RYAN REAL ESTATE MANAGE SHANNON GADBOIS
C668787 LAND-DeSoto	WDN-C, 05/19/2010	$999,000	KINGS HIGHWAY ARCADIA	04/02/2007 29-39-23-0000-0034-0000	34269	Thomas Ryan Real Estate Manage ROBERT BOEHM
C668787 LAND-DeSoto	DECR, 01/08/2010	$999,000	KINGS HIGHWAY ARCADIA	04/02/2007 29-39-23-0000-0034-0000	34269	Thomas Ryan Real Estate Manage ROBERT BOEHM
C668787 LAND-DeSoto	DECR, 09/09/2009	$1,197,900	KINGS HIGHWAY ARCADIA	04/02/2007 29-39-23-0000-0034-0000	34269	Thomas Ryan Real Estate Manage ROBERT BOEHM
C668787 LAND-DeSoto	NEW, 04/02/2007	$2,123,550	KINGS HIGHWAY ARCADIA	04/02/2007 29-39-23-0000-0034-0000	34269	Thomas Ryan Real Estate Manage ROBERT BOEHM
C627716	EXP, 03/31/2007	$2,504,700	SW COUNTY RD 769	03/06/2006	34266	BERSON REALTY GROUP

LAND-DeSoto			ARCADIA	29-39-23-0000-0034-0000		LINDA BERSON
C627716	NEW, 03/06/2006	$2,722,500	SW COUNTY RD 769	03/06/2006	34266	BERSON REALTY GROUP
LAND-DeSoto			ARCADIA	29-39-23-0000-0034-0000		LINDA BERSON

Photos

History

Listing History from MLS

MLS#: D6114309
Active

SW Co Road 769 ARCADIA 34269
Tax ID: 29-39-23-0000-0034-0000

PropType: LAND
LO: PEACOCK PREMIER PROPERTIES LLC
LA: Jennifer Garcia

Eff Date	Change Type	Change Info	Current Price	DOM
04/09/2025	Back On Market	EXP->ACT	$699,000	1,624
04/06/2025	Expired	ACT->EXP	$699,000	1,624
03/29/2024		899000.00->699000	$699,000	1,251
04/06/2022		599000.00->899000	$899,000	528
04/06/2022	Back On Market	CAN->ACT	$599,000	528
03/25/2022	Canceled	ACT->CAN	$599,000	528
10/13/2021	Back On Market	EXP->ACT	$599,000	365
10/08/2021	Expired	ACT->EXP	$599,000	365
10/08/2020	New Listing	->ACT	$599,000	

MLS#: D6107240
Canceled (WDN-U)

SW Co Road 769 ARCADIA 34269
Tax ID: 29-39-23-0000-0034-0000

PropType: LAND
LO: PEACOCK PREMIER PROPERTIES LLC
LA: Jennifer Garcia

Eff Date	Change Type	Change Info	Current Price	DOM
08/07/2020	Canceled	ACT->CAN	$699,000	407
06/27/2019	New Listing	->ACT	$699,000	

MLS#: C7230281
Canceled (WDN-U)

Co Road 769 ARCADIA 34269
Tax ID: 29-39-23-0000-0034-0000

PropType: LAND
LO: RE/MAX Harbor Realty
LA: Robert Boehm

Eff Date	Change Type	Change Info	Current Price	DOM
10/04/2018	Canceled	ACT->CAN	$485,600	745
01/11/2018	Price Change	433400.00->485600.00	$485,600	479
09/22/2016	New Listing	->ACT	$433,400	

MLS#: C7202628
Withdrawn Conditional

0 Kings Highway ARCADIA 34269
Tax ID: 29-39-23-0000-0034-0000

PropType: COMS
LO: THOMAS RYAN REAL ESTATE MANAGE
LA: Shannon Gadbois

Eff Date	Change Type	Change Info	Current Price	DOM
06/23/2016	Withdrawn	ACT->WDN	$435,000	652
09/10/2014	New Listing	->ACT	$435,000	

MLS#: C7202627
Withdrawn Conditional

Kings Highway ARCADIA 34269
Tax ID: 29-39-23-0000-0034-0000

PropType: LAND
LO: THOMAS RYAN REAL ESTATE MANAGE
LA: Shannon Gadbois

Eff Date	Change Type	Change Info	Current Price	DOM
06/23/2016	Withdrawn	ACT->WDN	$435,000	652
09/10/2014	New Listing	->ACT	$435,000	

MLS#: C7034929
Withdrawn Conditional

Kings Highway Arcadia 34269
Tax ID: 29-39-23-0000-0034-0000

PropType: LAND
LO: THOMAS RYAN REAL ESTATE MANAGE
LA: SHANNON GADBOIS

Eff Date	Change Type	Change Info	Current Price	DOM
10/02/2013	Withdrawn	ACT->WDN	$651,222	
06/15/2012	New Listing	->ACT	$651,222	

MLS#: C7016609
Withdrawn Conditional

Kings Highway Arcadia 34269
Tax ID: 29-39-23-0000-0034-0000

PropType: LAND
LO: THOMAS RYAN REAL ESTATE MANAGE
LA: SHANNON GADBOIS

Eff Date	Change Type	Change Info	Current Price	DOM
06/15/2012	Withdrawn	ACT->WDN	$1,041,955	
06/12/2012	Price Change	1390435.00->1041955.00	$1,041,955	
08/31/2010	New Listing	->ACT	$1,390,435	

MLS#: C668787
Withdrawn Conditional

Kings Highway Arcadia 34269
Tax ID: 29-39-23-0000-0034-0000

PropType: LAND
LO: Thomas Ryan Real Estate Manage
LA: ROBERT BOEHM

Eff Date	Change Type	Change Info	Current Price	DOM
05/19/2010	Withdrawn	ACT->WDN	$999,000	
01/08/2010	Price Change	1197900.00->999000.00	$999,000	
09/09/2009	Price Change	1502820.00->1197900.00	$1,197,900	
04/02/2007	New Listing	->ACT	$2,123,550	

MLS#: C627716
Expired

SW County Rd 769 Arcadia 34266
Tax ID: 29-39-23-0000-0034-0000

PropType: LAND
LO: BERSON REALTY GROUP
LA: LINDA BERSON

Eff Date	Change Type	Change Info	Current Price	DOM
03/31/2007	Expired	ACT->EXP	$2,504,700	
03/06/2006	New Listing	->ACT	$2,722,500	

Sale History from Public Records

Rec. Date	Sale Date	Sale Price	Nom.	Document Type	Multi/Split	Buyer Name(s)	Buyer Name(s)2	Seller Name(s)	Title Company	Doc. #
05/05/08	04/25/08	$735,000		Warranty Deed		Casanova Luis A & Ena C		Garcia Jose M & Jennifer L	Attorney Only	14004515
05/05/08	04/28/08		Y	Quit Claim Deed		Garcia Jose M & Jennifer L		Drawdy Sherman A & Cynthia R	Attorney Only	14004514
06/06/05	05/27/05	$975,000		Warranty Deed		Garcia Jose M & Jennifer L		Drawdy Sherman A & Cynthia R	Attorney Only	563-2815
04/04/96	04/02/96	$25,000		Special Warranty Deed		Drawdy Sherman A & Cynthia		Chrysler 1st Business Credit C		362-279
				Deed (Reg)	MULTIPLE					319-1033

Mortgage History

Date	Amount	Mortgage Lender	Mortgage Type	Mortgage Type Code	Term	Int Rate	Rate Type	Borrower	Borrower 2
02/08/2012	$375,000		PRIVATE PARTY LENDER			4.5		Garcia Jose M & Jennifer L	Casanova Luis C & Ena C
05/05/2008	$575,000		PRIVATE PARTY LENDER	YEARS	5			Garcia Jose M & Jennifer L	Casanova Luis C & Ena C
06/06/2005	$575,000	Private Individual	PRIVATE PARTY LENDER	YEARS	3	8	FIXED RATE LOAN	Garcia Jose M	Garcia Jennifer L

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Return to: (enclose self-addressed stamped envelope)

Name: ARCADIA ABSTRACT & TITLE CO.
file # 15839
Address: 20 W. Oak Street
Arcadia, Florida 34266

This Instrument Prepared by: JANE A. HERRON
ARCADIA ABSTRACT & TITLE CO.

Address: 20 W. Oak Street
Arcadia, Florida 34266

Property Appraiser Parcel Identification (Folio) Number(s):
32-39-23-0207-0040-0010

Grantee(s) S.S.#(s) 052-34-5152
381-58-3309

WARRANTY DEED (FROM CORPORATION) FL# 994796 B 432 P 106
REC NO. 01916001711

FILED AND RECORDED
DATE 06/09/1999 TM 16:38

MITZIE W. MCGAVIC CLERK
CO:DESOTO ST:FL
DOC STAMPS 665.00
INTANG TAX .00

CLERK CIRCUIT COURT SHUN LUCIUS DESOTO COUNTY FLORIDA

SPACE ABOVE THIS LINE FOR PROCESSING DATA — SPACE ABOVE THIS LINE FOR RECORDING DATA

This Warranty Deed Made and executed the 9th day of June A.D. 19 99 by LOREDA DEVELOPMENT, INC.

a corporation existing under the laws of FLORIDA, and having its principal place of business at 12408 SW SHERI AVE., LAKE SUZY, FLORIDA hereinafter called the grantor, to ERIC MEYER AND CHRISTINE SHERAN, AS CO-TRUSTEES OF THE SHERI AVE. TRUST UNDER AN UNRECORDED TRUST AGREEMENT DATED 6/9/99 whose postoffice address is 12534 S.W. Sheri Avenue, Lake Suzy, Florida 34266 hereinafter called the grantee:

(Whenever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations)

Witnesseth: That the grantor, for and in consideration of the sum of $ 10.00 and other valuable considerations, receipt whereof is hereby acknowledged, by these presents does grant, bargain, sell, alien, remise, release, convey and confirm unto the grantee, all that certain land situate in DeSoto County, Florida, viz:
LOTS 1 THROUGH 6 INCLUSIVE, IN BLOCK "4", LAKE SUZY ESTATES, as per map or plat thereof recorded in the office of the Clerk of Circuit Court in and for DeSoto County, Florida,
AND

LOT 7, BLOCK 4, LAKE SUZY ESTATES, as per map or plat thereof recorded in the office of the Clerk of Circuit Court in and for DeSoto County, Florida, in Plat Book 9, Page 23, LESS a parcel of land lying within the southerly portion

Continued

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

To Have and to Hold, the same in fee simple forever.

And the grantor hereby covenants with said grantee that it is lawfully seized of said land in fee simple; that it has good right and lawful authority to sell and convey said land; that it hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons whomsoever; and that said land is free of all encumbrances.

In Witness Whereof the grantor has caused these presents to be executed in its name, and its corporate seal to be hereunto affixed, by its proper officers thereunto duly authorized, the day and year first above written.

(CORPORATE SEAL)

ATTEST: _____ LOREDA DEVELOPMENT, INC.

Signed, sealed and delivered in the presence of:

Jeffrey W. Heitman

Pauline E. Lipe

By _____ DAVID W. SHEPARD, PRESIDENT

STATE OF Florida }
COUNTY OF DeSoto

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State and County aforesaid to take acknowledgements, personally appeared DAVID W. SHEPARD known to me to be the PRESIDENT and respectively of LOREDA DEVELOPMENT, INC. and that they severally acknowledged executing the same in the presence of two subscribing witnesses freely and voluntarily under authority duly vested in them by said corporation and that the seal affixed thereto is the true corporate seal of said corporation.

WITNESS my hand and official seal in the County and State last aforesaid this 9th day of June A.D. 1999

ID PRODUCED:
Personally Known
My Commission Expires:

PAULINE E. LIPE
Notary Public, State of Florida
My comm. expires Feb. 21, 2001
Comm. No. CC617494

Pauline E. Lipe Notary Public

CORPWD

Continuation of a Legal Description

of Lot 7, Block 4, of Lake Suzy Estates, more particularly described as follows:

Commencing at the SW corner of Section 32, Township 39 South, Range 23 East, DeSoto County, Florida; thence S 89 degrees 47'33' E along the southerly boundary of said Section 32, a distance of 405.64 ft. to the easterly right-of-way of Kings Highway; thence N 24 degrees 58'51" E along the easterly right-of-way of Kings Highway a distance of 2216.28 ft. to a point on a curve of a curve concave to the northeast, having a radius of 25.00 ft. and a radial bearing of S 65 degrees 01'09" E, said point being the P.O.B.; thence south and east along the arc of said curve through a central angle of 111 degrees 16'36", a distance of 48.55 ft. to a point on a curve of a curve concave to the northwest having a radius of 200.00 ft. and a radial bearing of N 3 degrees 42'15" E; thence along the arc of said curve through a central angle of 38 degrees 44'20", a distance of 135.224 ft.;thence S 89 degrees 52'42" W, a distance of 148.78 ft. to the P.O.B.

THIS INSTRUMENT PREPARED BY AND RETURN TO:
Shantelle Porack
FLORIDA ABSTRACT & SECURITY TITLE CORPORATION
2575 Tamiami Trail
Port Charlotte, Florida 33952
Our File No.: **H16-0935**

Property Appraisers Parcel Identification (Folio) Number: R 32-39-23-0207-0040-0010, R 32-39-23-0207-0040-0020, R 32-39-23-0207-0040-0030, R 32-39-23-0207-0040-0040, R 32-39-23-0207-0040-0050, R 32-39-23-0207-0040-0060, R 32-39-23-0207-0040-0070, R 32-39-23-0222-0670-0010, R 32-39-23-0222-0670-0170, R 32-39-23-0222-0840-0360

Florida Documentary Stamps in the amount of $455.00 have been paid hereon.

SPACE ABOVE THIS LINE FOR RECORDING DATA

WARRANTY DEED

THIS WARRANTY DEED, made the 28th day of November **2016** by **ERIC MEYER and CHRISTINE SHERAN, Individually and as Co Trustees of the Sheri Ave Trust Under Trust Agreement Dated June 9th, 1999,** whose post office address is **12450 SW Sheri Ave, Lake Suzy, FL 34269** herein called the Grantors, to **MICHAEL SHERAN and CHRISTINE SHERAN, husband and wife** whose post office address is **12222 SW Austin Ave, Lake Suzy, FL 34269,** hereinafter called the Grantees:
(Wherever used herein the terms "Grantor" and "Grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations)

W I T N E S S E T H: That the Grantors, for and in consideration of the sum of TEN AND 00/100'S ($10.00) Dollars and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the Grantee all that certain land situate in DESOTO County, State of Florida, viz.:

Lots 1, 2, 3, 4, 5, and 6, Block 4, LAKE SUZY ESTATES, as per plat thereof, recorded in plat book 9, page 23 of the Public Records of DeSoto County, Florida.

Lot 7, Block 4, LAKE SUZY ESTATES, as per plat thereof, recorded in plat book 9, page 23, less a parcel of land lying within the southerly portion of Lot 7, Block 4, of LAKE SUZY ESTATES, more particularly described as follows:

Commencing at the SW corner of Section 32, Township 39 South, Range 23 East, DeSoto County, Florida; thence S 89 degrees 47'33' E along the southerly boundary of said Section 32, a distance of 405.64 ft. to the easterly right-of-way of Kings Highway; thence N 24 degrees 58'51" E along the easterly right-of-way of Kings Highway a distance of 2216.28 ft. to a point on a curve of a curve concave to the northeast, having a radius of 25.00 ft. and a radial bearing of S 65 degrees 01'09" E, said point being the P.O.B.; thence south and east along the arc of said curve through a central angle of 111 degrees 16'36", a distance of 48.55 ft. to a point on a curve of a curve concave to the northwest having a radius of 200.00 ft. and a radial bearing of N 3 degrees 42'15" E; thence along the arc of said curve through a central angle of 38 degrees 44'20", a distance of 135.224 ft.; thence S 89 degrees 52'42" W, a distance of 148.78 ft. to the P.O.B.

Lots 1 and 17, Block 67, and Lot 36, Block 84, LOREDA PARK SUBDIVISION, in Section 32, Township 39 South, Range 23 East, according to the plat thereof recorded in Plat Book 4, Page 19, of the Public Records of DeSoto county, Florida.

Less and Except: The following described parcel of land heretofore conveyed to the State of Florida for a public road Right-Of-Way by instrument dated November 22nd, 1925, between Blanche Debofsky (thereafter known as Blanche Berman), Executrix of the Estate of Nathan Debofsky, deceased, to the State of Florida, for the use and benefit of the State Department of Transportation, said Deed being duly recorded in Deed Book 119, Page 792, of the Public Records of DeSoto County, Florida, to wit:

Parcel 103: That part of Lots 1 and 17, Block 67, and Lot 36, Block 84, LOREDA PARK SUBDIVISION, in Section 32, Township 39 South, Range 23 East, as per Plat thereof recorded in Plat Book 4, Page 19, of the Public Records of DeSoto County, Florida, lying within 50 feet of the Survey Line on State Road S-741, Section 04504, said Survey Line being described as follows:

Begin on the Southerly boundary of Section 32, Township 39 South, Range 23 East, at a point 314.72 feet Easterly of the Southwest corner of said Section 32. Designated Begin Right-Of-Way Job; thence run North 25 degrees 15'50.95" East, 3707.304 feet to the beginning of a curve concave to the Westerly having a radius of 2864.789 feet; thence run Northerly along said curve 817.821 feet through a central angle of 16 degrees 21'23.13" to the end of said curve; thence North 08 degrees 54'27.82" East, 472.972 feet to the beginning of a curve concave to the Easterly having a radius of 2864.789 feet; thence run Northerly along said curve 763.263 feet through an angle of 15 degrees 15'55" to the Northerly boundary of said Section 32 at a point 2432.12 feet Easterly of the Northwest of said Section 32.

Less existing Rights-Of-Way.

Subject to easements, restrictions and reservations of record and taxes for the year 2017 and thereafter.

Grantor covenants that the above described property is vacant, unimproved land and is not adjacent

to nor contiguous to any homestead property owned by him.

Grantor herein covenants that they are currently the trustee of the above named trust and that said trust has not been amended or revoked as of this date and that the transaction herein is an arms length sale to a bonafide purchaser for value.

TOGETHER, with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND, the Grantors hereby covenant with said Grantees that the Grantors are lawfully seized of said land in fee simple; that the Grantors have good right and lawful authority to sell and convey said land, and hereby warrant the title to said land and will defend the same against the lawful claims of all persons whomsoever; and that said land is free of all encumbrances, except taxes accruing subsequent to December 31, 2016.

IN WITNESS WHEREOF, the said Grantors have signed and sealed these presents the day and year first above written.

Signed, sealed and delivered in the presence of:

Witness #1 Signature

Witness #1 Printed Name

Witness #2 Signature

Witness #2 Printed Name

ERIC MEYER, Individually and as Co-Trustee of the Sheri Ave Trust under Trust Agreement dated June 9th, 1999

CHRISTINE SHERAN, Individually and as Co-Trustee of the Sheri Ave Trust under Trust Agreement dated June 9th, 1999

State of FLORIDA
County of Charlotte

The foregoing instrument was acknowledged before me this 28th day of November, 2016, by ERIC MEYER, Individually and as Co-Trustee of the Sheri Ave Trust under Trust Agreement dated June 9th, 1999 and CHRISTINE SHERAN, Individually and as Co-Trustee of the Sheri Ave Trust under Trust Agreement dated June 9th, 1999, who are personally known to me or have produced Drivers Licenses as identification and ☐ did ☐ did not take an oath.

SEAL

Notary Public

My commission expires:

Printed Notary Name

SHANTELLE D. PORACK
MY COMMISSION #GG023760
EXPIRES: AUG 23, 2020
Bonded through 1st State Insurance

File No.: **H16-0935**

LTF

Demographic and Income Profile

12426-12576 SW County Road 769
12426-12576 SW County Road 769, Arcadia, Florida, 34269
Ring: 1 mile radius

Prepared by Esri
Latitude: 27.03933
Longitude: -82.03596

Summary	Census 2010	Census 2020	2024	2029
Population	2,241	2,541	2,715	2,956
Households	1,145	1,311	1,398	1,521
Families	768	843	880	958
Average Household Size	1.96	1.94	1.94	1.94
Owner Occupied Housing Units	979	1,131	1,198	1,243
Renter Occupied Housing Units	167	180	200	279
Median Age	63.6	65.5	66.8	67.4

Trends: 2024-2029 Annual Rate	Area	State	National
Population	1.72%	0.93%	0.38%
Households	1.70%	1.15%	0.64%
Families	1.71%	1.12%	0.56%
Owner HHs	0.74%	1.66%	0.97%
Median Household Income	2.57%	3.25%	2.95%

	2024		2029	
Households by Income	Number	Percent	Number	Percent
<$15,000	66	4.7%	64	4.2%
$15,000 - $24,999	81	5.8%	67	4.4%
$25,000 - $34,999	125	8.9%	111	7.3%
$35,000 - $49,999	233	16.7%	207	13.6%
$50,000 - $74,999	326	23.3%	355	23.3%
$75,000 - $99,999	205	14.7%	235	15.5%
$100,000 - $149,999	236	16.9%	306	20.1%
$150,000 - $199,999	46	3.3%	64	4.2%
$200,000+	81	5.8%	112	7.4%
Median Household Income	$62,261		$70,676	
Average Household Income	$88,602		$102,747	
Per Capita Income	$44,926		$52,148	

	Census 2010		Census 2020		2024		2029	
Population by Age	Number	Percent	Number	Percent	Number	Percent	Number	Percent
0 - 4	52	2.3%	59	2.3%	56	2.1%	60	2.0%
5 - 9	64	2.9%	74	2.9%	72	2.7%	75	2.5%
10 - 14	84	3.7%	71	2.8%	69	2.5%	76	2.6%
15 - 19	74	3.3%	66	2.6%	70	2.6%	72	2.4%
20 - 24	47	2.1%	68	2.7%	67	2.5%	73	2.5%
25 - 34	109	4.9%	133	5.2%	128	4.7%	136	4.6%
35 - 44	144	6.4%	150	5.9%	166	6.1%	177	6.0%
45 - 54	230	10.3%	216	8.5%	204	7.5%	208	7.0%
55 - 64	380	17.0%	405	15.9%	412	15.2%	451	15.3%
65 - 74	562	25.1%	660	26.0%	675	24.9%	680	23.0%
75 - 84	394	17.6%	491	19.3%	612	22.5%	693	23.4%
85+	101	4.5%	148	5.8%	184	6.8%	255	8.6%

	Census 2010		Census 2020		2024		2029	
Race and Ethnicity	Number	Percent	Number	Percent	Number	Percent	Number	Percent
White Alone	2,032	90.7%	2,197	86.5%	2,319	85.4%	2,467	83.5%
Black Alone	142	6.3%	114	4.5%	129	4.7%	159	5.4%
American Indian Alone	2	0.1%	10	0.4%	11	0.4%	10	0.3%
Asian Alone	26	1.2%	36	1.4%	43	1.6%	54	1.8%
Pacific Islander Alone	0	0.0%	1	0.0%	1	0.0%	1	0.0%
Some Other Race Alone	21	0.9%	43	1.7%	51	1.9%	64	2.2%
Two or More Races	18	0.8%	141	5.5%	162	6.0%	200	6.8%
Hispanic Origin (Any Race)	117	5.2%	163	6.4%	187	6.9%	235	7.9%

Data Note: Income is expressed in current dollars.

Source: Esri forecasts for 2024 and 2029. U.S. Census Bureau 2020 decennial Census in 2020 geographies.

April 18, 2025

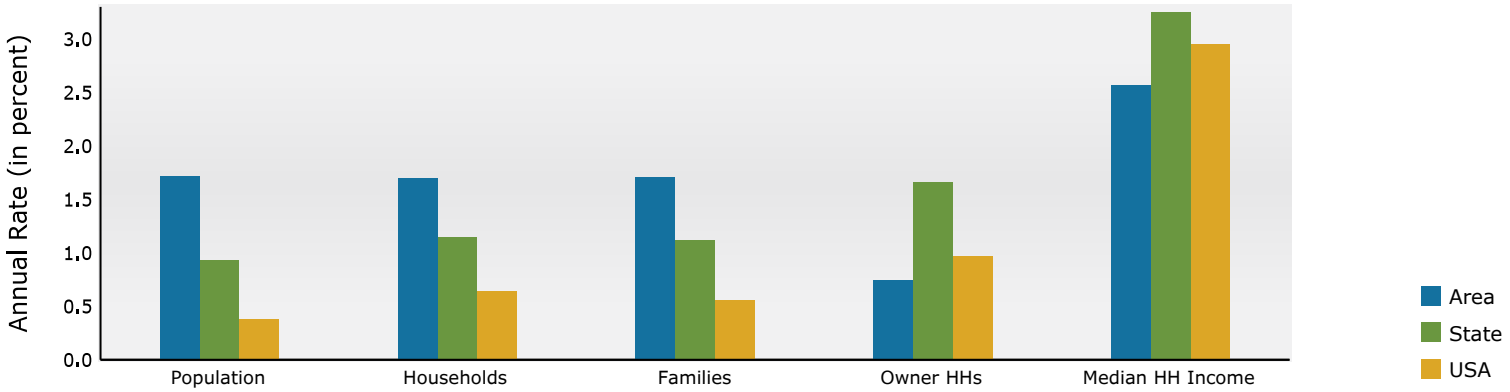
©2025 Esri

Demographic and Income Profile

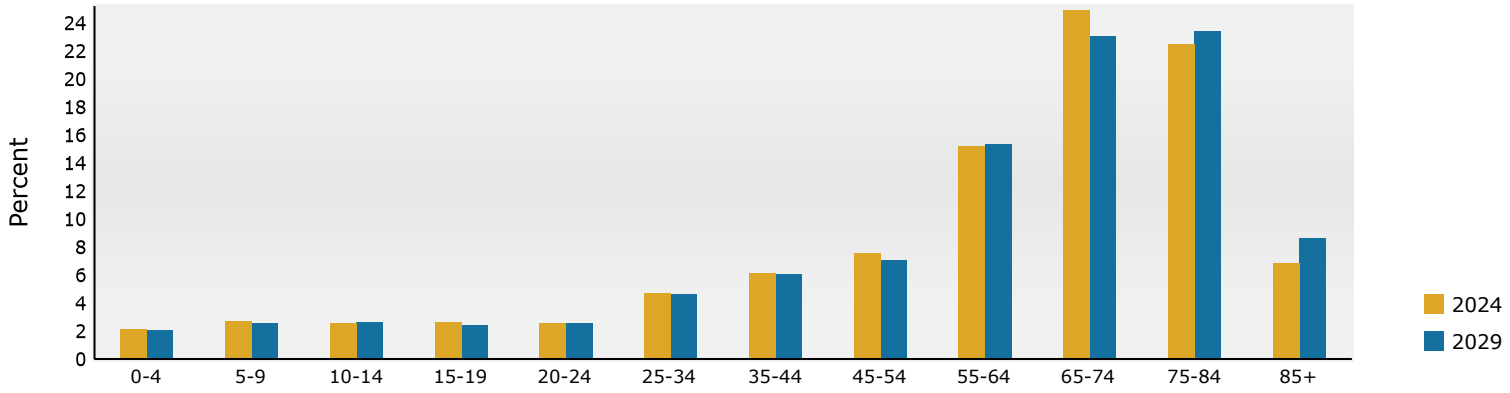
12426-12576 SW County Road 769
12426-12576 SW County Road 769, Arcadia, Florida, 34269
Ring: 1 mile radius

Prepared by Esri
Latitude: 27.03933
Longitude: -82.03596

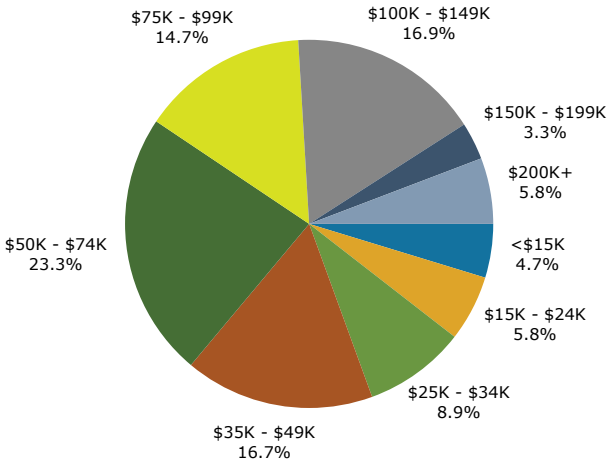
Trends 2024-2029



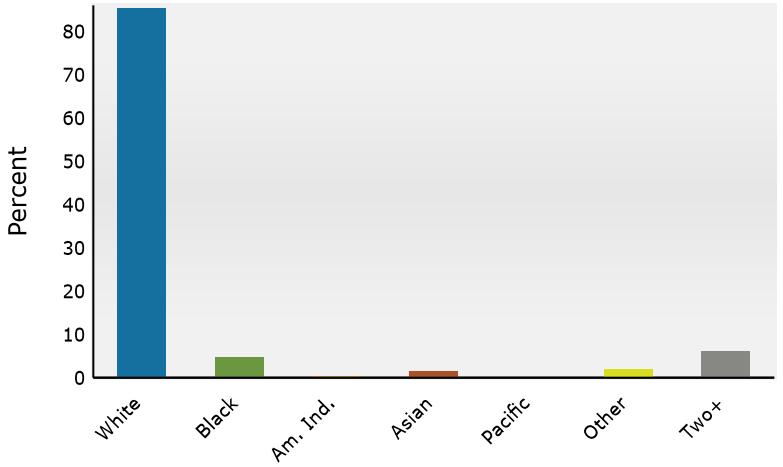
Population by Age



2024 Household Income



2024 Population by Race



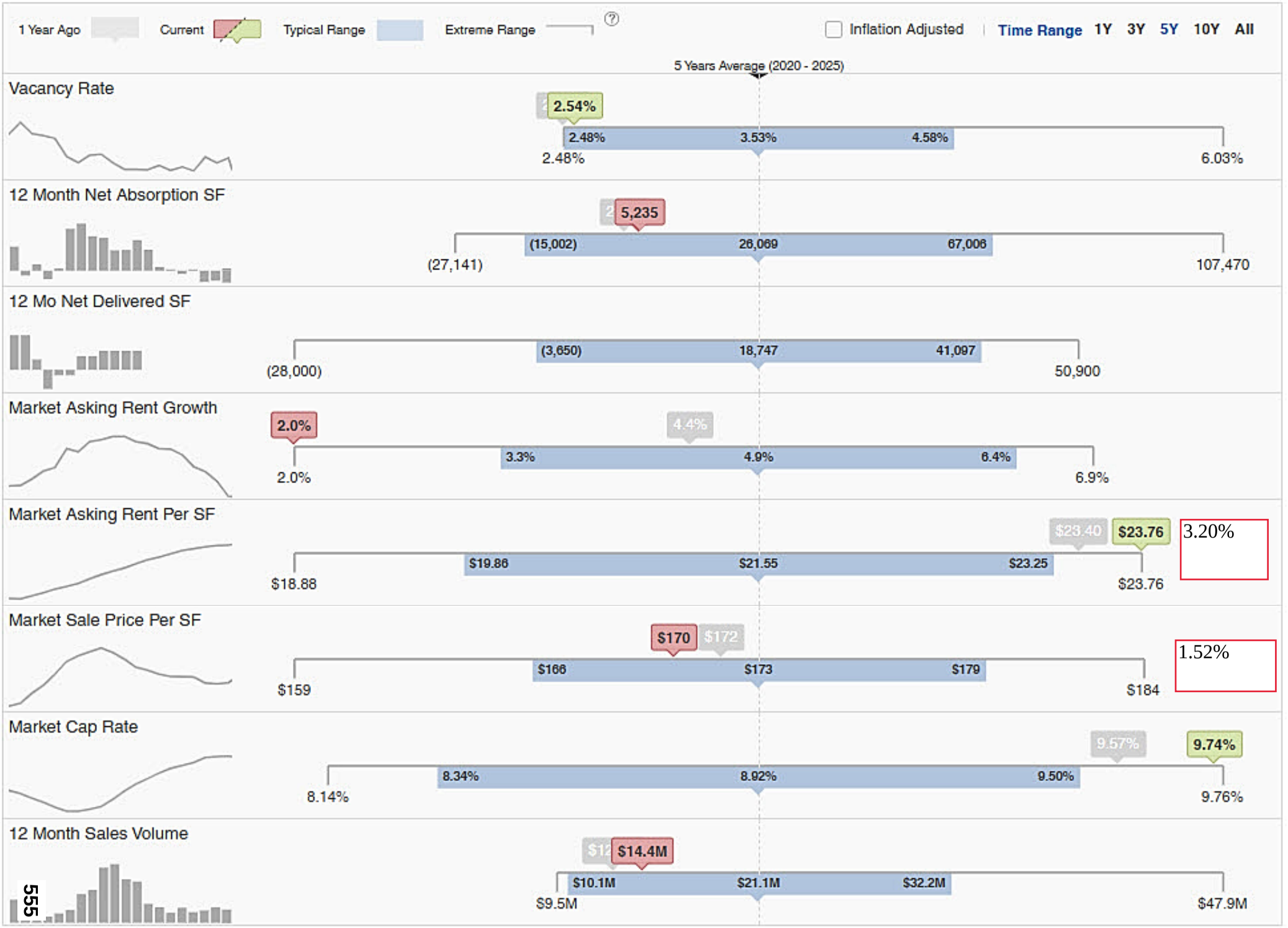
2024 Percent Hispanic Origin:6.9%

Source: Esri forecasts for 2024 and 2029. U.S. Census Bureau 2020 decennial Census in 2020 geographies.

©2025 Esri

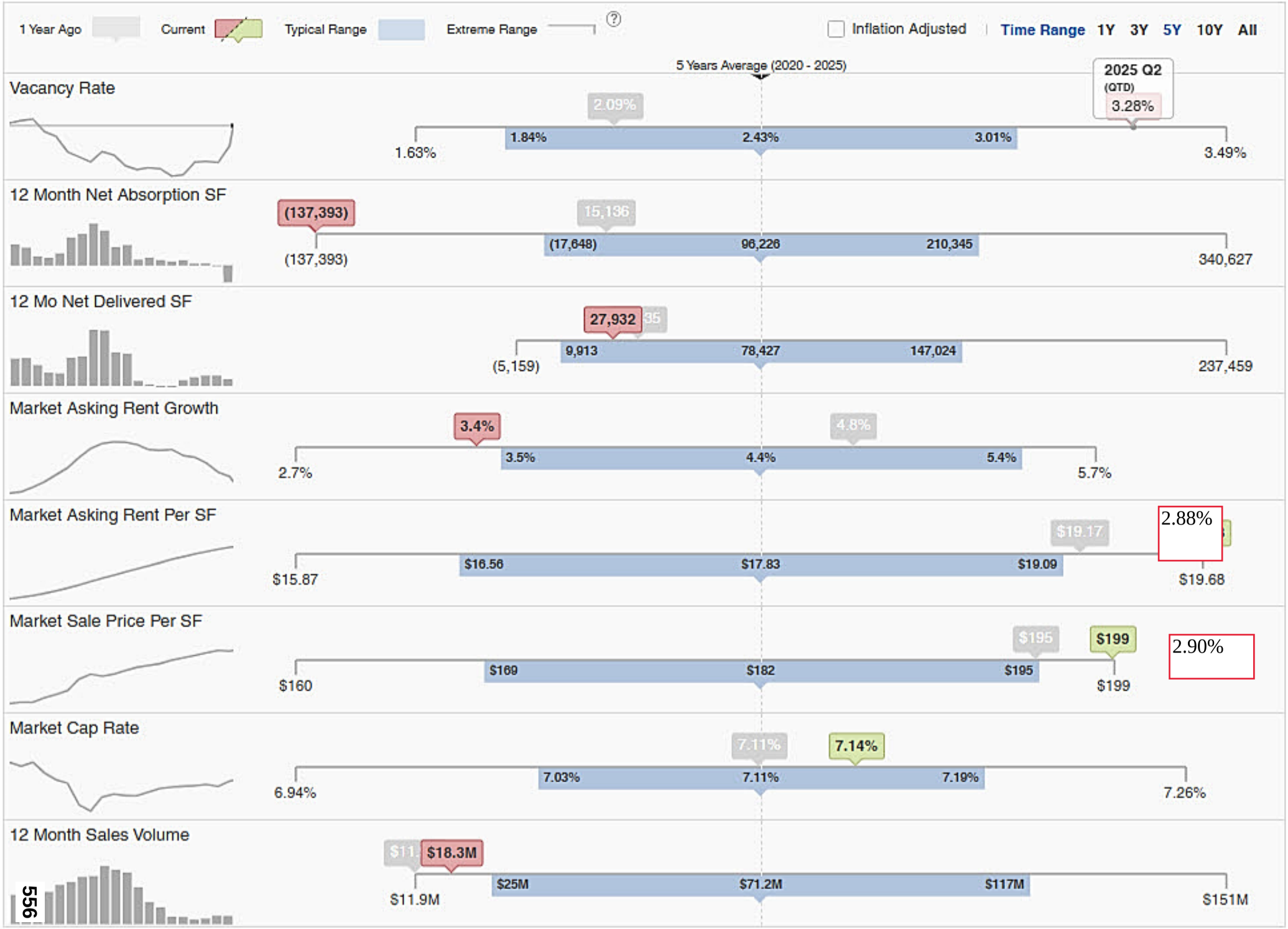
Key Performance Indicators

Punta Gorda Office



Key Performance Indicators

Punta Gorda Retail



Kent Evans, MAI, CCIM

EXPERIENCE

Kenneth C. Evans, P.A. – Tampa, Florida
(2001 - Present) President - Real Estate Valuation & Consulting.
Emphasis: Eminent Domain Valuation, Ad Valorem Valuation/Consultation.
Omni Appraisal Group, P.A. – Tampa, Florida
(1991 to 2001) Real Estate Appraiser – Real Estate Valuation & Consulting
DeLaVergne & Ellis, P.A. – Tampa, Florida
(1988 to 1991) Real Estate Appraiser – General Commercial/Residential Valuation
First Florida Bank, N.A. – Tampa, Florida
(1985 to 1988) Officer, Properties Management Dept. – New Branch Bank Development

Practice emphasis: i) preparing real estate appraisals for Eminent Domain purposes, ii) providing Special Magistrate services to FL County Value Adjustment Boards, and iii) advising clients regarding their real estate tax assessments (Ad Valorem).

Sixth-generation Floridian. Geographical expertise is primarily West Coast/Central Florida.

Qualified as an Expert Witness in the following Courts: Citrus, DeSoto, Hillsborough, Lee, Manatee, Orange, Pasco, Pinellas, Polk, Sarasota, and Volusia Counties.

Special Magistrate – Value Adjustment Board – Hillsborough County, 2002-2015, 2021, 2022; Pinellas County, 2003-2005, 2013; Pasco County, 2010-2019, 2021-2023; Polk County, 2016; Orange County, 2021-2023.

List of recent Eminent Domain Right-of-Way projects (last 10 years):

Hicks Rd & Hudson Av, Hudson	Pasco County	2015
US Hwy 41, Sarasota	FDOT District 1	2015-2016
Suncoast Parkway, Phase II	FL Turnpike Enterprise	2015-2016
Cypress Street, Tampa	City of Tampa	2016
SR 52 Realignment, San Antonio	Pasco Co., FDOT Dist. 7	2017-2019
34th Street LAP, Fee Review	City of Tampa	2018-2019
I-75 & Fruitville Rd. Interchange	FDOT, District 1	2019
I-75 & Clark Road Interchange	FDOT, District 1	2019
I-75 & Overpass Road Interchange	Pasco County	2019
Collier Blvd (SR 951), Naples	FDOT, District 1	2019-2021
US 41 (SR 45), Seg 3, Inverness	FDOT, District 7	2021-2022
US 92 & Gallagher Rd, Seffner	Hillsborough County	2021
Saffold Road, Wimauma	Hillsborough County	2021
Tellevast & Tuttle Road, Bradenton	Manatee County	2021
Reo Street, Tampa	City of Tampa	2022
US 98 Bypass, Dade City	FDOT, District 7	2022
75th St W, Bradenton	Manatee Co.	2023
60th Ave E, Ellenton	Manatee Co.	2023
Sunset Utilities, Lutz	Hillsborough Co.	2023
63rd Ave E, Bradenton	Manatee Co.	2023
Punta Gorda Round-a-bout	FDOT, District 1	2023
SR-37 & SR-60	FDOT, District 1	2024
Suncoast 2-3B Extension	FL Turnpike Enterprise	2024
US-41, Segment 4, Inverness	FDOT, District 7	2024
US-41, Segment 5, Inverness	FDOT, District 7	2025
Midblock Crossings, Palmetto	FDOT, District 1	2025

Property Types appraised include: Single & Multi-family Residential, General Commercial, Professional and Medical Offices, Retail Shopping Centers, Light and Heavy Industrial/ Distribution, Restaurants, Residential Subdivisions, Apartments, Condominiums & Townhomes, Hotels/Motels, Mobile Home Parks, Gas Stations, Day Care, ODA Billboard Signs, Auto-Service, Churches, Convenience Stores, Mixed-Use, Special Purpose, Institutional, Agricultural, Utility Corridors, Contaminated Land, and Wetlands.

EDUCATION

Academic

University of Alabama, Tuscaloosa, AL
College of Commerce & Business Administration
B.S. Degree - Accounting Major (Graduated 1984)
Jesuit High School, Tampa, Florida (Graduated 1978)

Professional

Appraisal Institute, Chicago, IL
Course 110 – Appraisal Principles (1988)
Course 120 – Appraisal Procedures (1989)
Course 310 – Basic Income Capitalization (1990)
Course 320 – General Applications (1996)
Course 400 – National USPAP Update & Florida State Law Update (1992 – 2014)
Course 410 – Standards of Professional Appraisal Practice, Parts A and B (1989 – 2014)
Course 510 – Advanced Income Capitalization (1992)
Course 540 – Report Writing and Valuation Analysis (1993)
Course 550 – Advanced Applications (1998)
Course 700 – The Appraiser as an Expert Witness: Preparation & Testimony (2002)
Course 705 – Litigation Valuation (2002)
Course 720 – Advanced Condemnation Appraising (2000)
Course – Business Practices & Ethics (2005, 2009, 2019)
Course – National USPAP Update (2016, 2019)
Course – Trial Components (2016, 2020)
Course – Online Cool Tools (2016, 2018)
Course – Data Verification Methods (2018)
Course – Solving Highest & Best Use Puzzles (2020)
Course – Florida Law Update 2020 (2020)
Course – Desktop Appraising (2021)
Course – Legal Issues for Non-lending & Litigation Appraisal Assignments (2021)
Course – Technology for Real Estate Appraisers (2021)
Seminar – Litigation Valuation
Seminar – The Appraiser's Legal Liabilities
Seminar – The Comprehensive Appraisal Workshop
Seminar – Appraisal Consulting
Seminar – Mark-to-Market: Valuation for Financial Reporting (2003)
Seminar – Inverse Condemnation (2006)
Seminar – Uniform Appraisal Standards for Federal Land Acquisitions (2008)
Seminar – Property Tax Assessments (2009)
Seminar – Artificial Intelligence, AVMs, and Blockchain (2020)
Webinar – Understanding Interagency Appraisal & Evaluation Guidelines (2011)
Webinar – Excel as an Appraisal Professional (2013)
Webinar – Property Taxation: Valuation and Consultation Services (2013)
Webinar – USPAP 2014-15 and the New Reporting Options (2014)
Virtual Class – Technology for RE Appraisers (2021)
Virtual Class – Legal Issues Non-Lending Assignments (2021)
Virtual Class – Desktop Appraisals & Evaluations (2021)

CCIM Institute, Chicago, IL
- Course 101 – Financial Analysis for Commercial Real Estate (2004)
- Course 102 – Market Analysis for Commercial Investment in Real Estate (2005)
- Course 103 – User Decision Analysis for Commercial Real Estate (2006)
- Course 104 – Investment Analysis for Commercial Investment Real Estate (2004)
- CCR – Core Concepts Review (2006)

McKissock, Warren, PA (Online Continuing Education)
- Course – Appraisal of Assisted Living Facilities (2014)
- Course – Essential Elements of Disclosures and Disclaimers (2014)
- Course – Florida Appraisal Laws & Regulations (2014)
- Course – Appraisal of Self-Storage Facilities (2014)
- Course – National USPAP Update (2014)
- Course – Expert Witness for Commercial Appraisers (2016)

Florida Department of Transportation, Tallahassee, FL
- Course – Advanced Appraisal Review (2008, 2010, 2023)
- Course – USPAP & Florida Law Update (2008, 2010, 2012, 2016, 2018, 2022, 2023)
- Course – Supervisor & Trainee Appraiser (2008, 2010)
- Course – Common Error & Issues in Appraising (2012)
- Course – Appraisal Project Management (2012)

Association of Eminent Domain Professionals, Ocala, FL
- Seminar – Spring Educational Seminar (2016)

CLE International
- Seminar – Eminent Domain Conference (2019)

PROFESSIONAL AFFILIATIONS, LICENSES, & ORGANIZATIONS

Appraisal Institute (MAI Designated - No. 11642, Oct-2000)
CCIM Institute (CCIM Designated - No. 13211, Oct-2006)
Florida State-certified General R.E. Appraiser, RZ-1596
Member – National Association of Realtors
Economic Club of Tampa – 2019 President

BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY
Suite 201
201 East Oak Street
Arcadia, Florida 34266
Telephone (863) 993-4800
Drug-Free Work Place

STATEMENT OF OFFER

Dear Mr. Sheran,

As you are aware, DeSoto County is in the process of acquiring the needed properties for the County Road 769 Expansion Project. A determination has been made that the properties with the following DeSoto County parcel IDs will be needed. A search of DeSoto County Public Records has been made and it was determined that these needed properties are owned by you.

32-39-23-0207-0040-0010
32-39-23-0222-0840-0360
32-39-23-0207-0040-0020
32-39-23-0207-0040-0030
32-39-23-0207-0040-0040
32-39-23-0207-0040-0050
32-39-23-0222-0670-0010
32-39-23-0207-0040-0060
32-39-23-0222-0670-0170
32-39-23-0207-0040-0070

The interest being acquired in your properties is: Fee Simple.

In addition, the following list will identify the buildings, structures, fixtures and other improvements which are considered to be part of the real property acquired, or personal property being acquired, if any: N/A – there are no existing improvements present.

The following items were excluded: N/A – there are no existing improvements present.

You are further advised that the County's offer of just compensation for the property required for the construction of this facility is based on the Fair Market Value of the property and the County's offer to you is not less than the approved appraised value of the property.

The following represents a summary of the County's offer to you and the basis therefore:

Land	$ 760,000.00
Improvements	$ 0.00
Real Estate Damages	$ 0.00
Total	$ 760,000.00

This Statement of Offer is not a contract; if you agree to accept this offer, you will be required to sign a purchase agreement. The offer is contingent upon having a clean title (title search is in process) and having utility clearance. The seller is responsible for paying outstanding mortgage (if any) and the prorated property taxes.

Any information you may require can be obtained through Michael Giardullo, P.E., DeSoto County Engineer at 863-491-7543 or m.giardullo@desotobocc.com. If Mr. Giardullo is not readily available, please contact Mandy Hines, County Administrator at 863-993-4800 or m.hines@desotobocc.com.

Sincerely,

J.C. Deriso August 12, 2025
Chairman
DeSoto County Board of County Commissioners

_____	_____	_____
Delivered By	Printed Name	Date
_____	_____	_____
Receipt Acknowledged By	Printed Name	Date

DeSoto County

8/12/2025

Item #: 13.

☐ 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: **Elicia Taylor, Accounts Payable Technician**

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 July 8, 2025-July 21, 2025.

SUMMARY:

BACKGROUND:
Checks and Warrants as follows: Truist Banks Consolidated Fund, Wire Transfers, Bank Drafts, Payroll Fund, and Check #314401-314555; Payroll Clearing Fund wire drafts; Local Housing-SHIP Fund Check #001768; Utilities Capital Fund drafts #000536-000537; Flexible Spending Account Check #N/A; Indigent Health Care Check #N/A; 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: 7/08/2025 THRU 7/21/2025

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
C-CHECK	VOID CHECK	V	7/09/2025			314403		
C-CHECK	VOID CHECK	V	7/09/2025			314404		
C-CHECK	VOID CHECK	V	7/09/2025			314408		
C-CHECK	VOID CHECK	V	7/10/2025			314468		

* * 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:	4	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: * TOTALS:	4	0.00	0.00	0.00
BANK: * TOTALS:	4	0.00	0.00	0.00

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 7/08/2025 THRU 7/21/2025

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3288		FLORIDA DEPT OF REVENUE							
	I-202507081611	JUNE SALESTAX 24-8012076989-8	D	7/08/2025	636.72		004640		636.72
0268		CATERPILLAR FINANCIAL							
	I-37139575	2030762	D	7/09/2025	3,190.22		004652		3,190.22
3288		FLORIDA DEPT OF REVENUE							
	I-202507141636	PARKS SALES TAX- JUNE	D	7/10/2025	491.04		004654		491.04
6230		PCF&D							
	I-9453	TAX COLLECTOR	D	7/15/2025	23,554.00		004655		23,554.00
0378		WOMACK SANITATION, INC.							
	I-0000094719	1186	E	7/11/2025	23.31		006608		
	I-0000094784	1721	E	7/11/2025	370.00		006608		
	I-0000094798	2159	E	7/11/2025	261.00		006608		
	I-0000095025	1052	E	7/11/2025	300.00		006608		954.31
1445		STAPLES ADVANTAGE							
	I-6034941464	396428	E	7/11/2025	8.44		006609		
	I-6034941465	396428	E	7/11/2025	23.13		006609		
	I-6035015596	396428	E	7/11/2025	74.07		006609		
	I-6035157314	396428	E	7/11/2025	25.65		006609		
	I-6035504676	396428	E	7/11/2025	133.66		006609		264.95
1839		CALLAGHAN TIRE							
	I-1559337	431	E	7/11/2025	288.58		006610		288.58
3547		MYAKKA HEATING & COOLING							
	I-25668	ROAD & BRIDGE	E	7/11/2025	443.00		006611		443.00
3794		VULCAN SIGNS							
	I-R59447	LANDFILL	E	7/11/2025	312.42		006612		312.42
4061		RAPID SYSTEMS, INC.							
	I-652994	LANDFILL	E	7/11/2025	123.95		006613		123.95
4184		DIGITECH COMPUTER, INC							
	I-618000151	10075	E	7/11/2025	5,083.85		006614		5,083.85
4984		NEXAIR, LLC							
	I-0013399693	P4778	E	7/11/2025	276.62		006615		276.62

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 7/08/2025 THRU 7/21/2025

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5319		AMAZON CAPITAL SERVICES INC.							
	I-116MDW1TG6WC	A2QZQZIX4LDSB5	E	7/11/2025	78.62		006616		
	I-11CTXQVW3GHC	A2QZQZIX4LDSB5	E	7/11/2025	39.47		006616		
	I-11M33LR496CJ	A2QZQZIX4LDSB5	E	7/11/2025	29.88		006616		
	I-19KKHJ114R4W	A2QZQZIX4LDSB5	E	7/11/2025	153.94		006616		
	I-1CPL14P9FDFL	A2QZQZIX4LDSB5	E	7/11/2025	42.89		006616		
	I-1DX3MVP67Y4T	A2QZQZIX4LDSB5	E	7/11/2025	18.17		006616		
	I-1FRK7P4N9FDK	A2QZQZIX4LDSB5	E	7/11/2025	21.42		006616		
	I-1LC74XGY6Q9N	A2QZQZIX4LDSB5	E	7/11/2025	122.45		006616		
	I-1NXW1VLFCWKX	A2QZQZIX4LDSB5	E	7/11/2025	519.99		006616		
	I-1QCTLH6X1QYN	A2QZQZIX4LDSB5	E	7/11/2025	39.48		006616		
	I-1WFVNR9F7RF4	A2QZQZIX4;DSB5	E	7/11/2025	122.39		006616		
	I-1WRMQTX49NG1	A2QZQZIX4LDSB5	E	7/11/2025	54.14		006616		
	I-1X1FMFLC1W4T	A2QZQZIX4LDSB5	E	7/11/2025	77.39		006616		1,320.23
4924		ROGERS PETROLEUM							
	I-1187926	DCTRAN-CL	E	7/11/2025	927.97		006617		
	I-1188051	DCTRAN-CL	E	7/11/2025	374.15		006617		
	I-1188206	DCTRAN-CL	E	7/11/2025	190.02		006617		
	I-1188329	DCTRAN-CL	E	7/11/2025	1,212.76		006617		
	I-1188453	DCTRAN-CL	E	7/11/2025	147.74		006617		
	I-1188717	DCTRAN-CL	E	7/11/2025	229.67		006617		
	I-1189519	DCTRAN-CL	E	7/11/2025	807.33		006617		
	I-1189691	DCTRAN-CL	E	7/11/2025	592.68		006617		
	I-1189910	DCTRAN-CL	E	7/11/2025	1,333.44		006617		
	I-1190333	DCTRAN-CL	E	7/11/2025	287.16		006617		6,102.92
4927		ROGERS PETROLEUM							
	I-1188202	DCFACIL-CL	E	7/11/2025	43.02		006618		
	I-1188325	DCFACIL-CL	E	7/11/2025	55.93		006618		
	I-1188714	DCFACIL-CL	E	7/11/2025	66.74		006618		165.69
4931		ROGERS PETROLEUM							
	I-1188791	DCUTIL-CL	E	7/11/2025	82.04		006619		
	I-1188792	DCWAT-CAL	E	7/11/2025	1,108.83		006619		
	I-1188793	DCWAST-CL	E	7/11/2025	1,253.37		006619		2,444.24
4933		ROGERS PETROLEUM							
	I-1189686	DCENVIR-CL	E	7/11/2025	343.77		006620		343.77
4934		ROGERS PETROLEUM							
	I-1190327	DCCODE-CL	E	7/11/2025	32.58		006621		32.58

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 7/08/2025 THRU 7/21/2025

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4937		ROGERS PETROLEUM							
	I-1188448	DCADMIN-CL	E	7/11/2025	29.66		006622		29.66
4940		ROGERS PETROLEUM							
	I-1190081	DCITADMIN-CL	E	7/11/2025	46.91		006623		46.91
4942		ROGERS PETROLEUM							
	I-1187511	DCFIRE-CL	E	7/11/2025	22.08		006624		
	I-1188328	DCFIRE-CL	E	7/11/2025	144.41		006624		
	I-1188716	DCFIRE-CL	E	7/11/2025	78.49		006624		
	I-1189518	DCFIRE-CL	E	7/11/2025	116.88		006624		361.86
4489		ARCADIA SHOPPES, LLC							
	I-072025-LEASE	JULY 2025 RENT	E	7/11/2025	7,500.00		006625		7,500.00
3474		MILESTONE PROFESSIONAL SRVS,IN							
	I-3360	ASSIST FY 24 AUDIT PREP	E	7/11/2025	1,812.50		006626		1,812.50
0018		PURVIS GRAY & COMPANY							
	I-66561	CLIENT #04510	E	7/11/2025	31,500.00		006627		31,500.00
0378		WOMACK SANITATION, INC.							
	I-0000094696	1124	E	7/18/2025	185.00		006628		
	I-0000094720	1186	E	7/18/2025	22.30		006628		207.30
1445		STAPLES ADVANTAGE							
	I-6036403516	396428	E	7/18/2025	110.25		006629		
	I-6036403519	396428	E	7/18/2025	71.22		006629		181.47
1839		CALLAGHAN TIRE							
	I-1561378	431	E	7/18/2025	579.00		006630		
	I-1562040	431	E	7/18/2025	493.97		006630		1,072.97
2210		XEROX CORPORATION							
	I-023380770	721674687	E	7/18/2025	31.99		006631		
	I-023446835	721674687	E	7/18/2025	159.51		006631		
	I-023446836	721674687	E	7/18/2025	66.50		006631		
	I-023623035	721674687	E	7/18/2025	182.55		006631		
	I-023623036	721674687	E	7/18/2025	51.00		006631		
	I-023728627	721674687	E	7/18/2025	31.52		006631		
	I-023851658	721674687	E	7/18/2025	178.94		006631		
	I-023851659	721674687	E	7/18/2025	48.74		006631		750.75

VENDOR SET: 01 Desoto County
BANK: APBK POOLED CASH ACCOUNT
DATE RANGE: 7/08/2025 THRU 7/21/2025

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5319		AMAZON CAPITAL SERVICES INC.							
	I-13HT3MFGW1F7	A2QZQZIX4LDSB5	E	7/18/2025	799.96		006632		
	I-13V6WNLJLXGF	A2QZQZIX4LDSB5	E	7/18/2025	94.64		006632		
	I-14CD9RFX7K4G	A2QZQZIX4LDSB5	E	7/18/2025	128.94		006632		
	I-19Y4TL7L73HK	A2QZQZ1X4LDSB5	E	7/18/2025	49.49		006632		
	I-1DH4GT61MMPV	A2QZQZIX4LDSB5	E	7/18/2025	189.84		006632		
	I-1J137N6R9JQ9	A2QZQZIX4LDSB5	E	7/18/2025	174.66		006632		
	I-1RW6LLKWTCCG	A2QZQZIX4LDSB5	E	7/18/2025	52.56		006632		
	I-1WF93GJGVDXN	A2QZQZIX4LDSB5	E	7/18/2025	205.43		006632		1,695.52
0333		PEACE RIVER/MANASOTA							
	I-SI000029	UTILITIES	E	7/18/2025	84,256.11		006633		84,256.11
1413		NABORS, GIBLIN, & NICKERS							
	I-52484	CASE SPECIFIC LITIGATION	E	7/18/2025	2,699.20		006635		
	I-52486	UTILITY SERVICES	E	7/18/2025	648.71		006635		
	I-52487	COUNTY ATTORNEY SERVICES	E	7/18/2025	14,409.59		006635		
	I-52490	CASE SPECIFIC LITIGATION	E	7/18/2025	703.00		006635		18,460.50
3504		CLARKE ENVIRONMENTAL							
	I-001037415	D02227	E	7/18/2025	13,333.33		006636		13,333.33
4236		THE WEILER ENGINEERING CORPOR							
	I-3176	24052.003	E	7/18/2025	976.80		006637		976.80
5694		GREEN STREET ASSOCIATES, LLC							
	I-202507151644	6/1-6/30/2025	E	7/18/2025	30,801.25		006638		30,801.25
5928		KCI TECHNOLOGIES, INC							
	I-ARIV1027913	23-15-00RFQ	E	7/18/2025	10,952.00		006639		
	I-ARIV1027914	23-15-00RFQ	E	7/18/2025	5,476.00		006639		
	I-ARIV1028203	23-15-00RFQ	E	7/18/2025	6,217.50		006639		22,645.50
4924		ROGERS PETROLEUM							
	I-1190474	DCTRAN-CL	E	7/18/2025	803.67		006640		
	I-1190620	DCTRAN-CL	E	7/18/2025	450.56		006640		
	I-1190746	DCTRAN-CL	E	7/18/2025	1,338.51		006640		
	I-1190854	DCTRAN-CL	E	7/18/2025	23.74		006640		
	I-1191266	DCTRAN-CL	E	7/18/2025	857.06		006640		3,473.54
4927		ROGERS PETROLEUM							
	I-1189687	DCFACIL-CL	E	7/18/2025	68.34		006641		
	I-1190329	DCFACIL-CL	E	7/18/2025	53.35		006641		
	I-1190617	DCFACIL-CL	E	7/18/2025	134.51		006641		
	I-1190742	DCFACIL-CL	E	7/18/2025	38.25		006641		294.45

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4929		ROGERS PETROLEUM							
	I-1188047	DCDEVEL-CL	E	7/18/2025	47.59		006642		
	I-1188322	DCDEVEL-CL	E	7/18/2025	48.81		006642		
	I-1188712	DCDEVEL-CL	E	7/18/2025	35.68		006642		
	I-1190328	DCDEVEL-CL	E	7/18/2025	53.07		006642		
	I-1190470	DCDEVEL-CL	E	7/18/2025	49.75		006642		234.90
4933		ROGERS PETROLEUM							
	I-1190616	DCENVIR-CL	E	7/18/2025	329.54		006643		329.54
4934		ROGERS PETROLEUM							
	I-1190615	DCCODE-CL	E	7/18/2025	27.43		006644		27.43
4941		ROGERS PETROLEUM							
	I-1190850	DCENGIN-CL	E	7/18/2025	47.12		006645		47.12
4942		ROGERS PETROLEUM							
	I-1185470	DCEMS-CL	E	7/18/2025	80.10		006646		
	I-1187510	DCEMS-CL	E	7/18/2025	62.71		006646		
	I-1189517	DCEMS-CL	E	7/18/2025	100.08		006646		
	I-1189688	DCPUBAD-CL	E	7/18/2025	38.97		006646		
	I-1189689	DCEMS-CL	E	7/18/2025	72.65		006646		
	I-1189690	DCFIRE-CL	E	7/18/2025	195.01		006646		
	I-1189907	DCPUBAD-CL	E	7/18/2025	90.79		006646		
	I-1189908	DCEMS-CL	E	7/18/2025	47.73		006646		
	I-1189909	DCFIRE-CL	E	7/18/2025	15.88		006646		
	I-1189951	DCEMS-CL	E	7/18/2025	79.78		006646		
	I-1189952	DCFIRE-CL	E	7/18/2025	69.64		006646		
	I-1189988	DCEMS-CL	E	7/18/2025	43.56		006646		
	I-1189989	DCFIRE-CL	E	7/18/2025	78.08		006646		
	I-1190017	DCEMS-CL	E	7/18/2025	55.70		006646		
	I-1190018	DCFIRE-CL	E	7/18/2025	9.13		006646		
	I-1190330	DCPUBAD-CL	E	7/18/2025	107.27		006646		
	I-1190331	DCEMS-CL	E	7/18/2025	42.16		006646		
	I-1190332	DCFIRE-CL	E	7/18/2025	39.78		006646		
	I-1190472	DCEMS-CL	E	7/18/2025	93.43		006646		
	I-1190473	DCFIRE-CL	E	7/18/2025	119.64		006646		
	I-1190619	DCFIRE-CL	E	7/18/2025	12.93		006646		
	I-1190743	DCPUBAD-CL	E	7/18/2025	37.96		006646		
	I-1190744	DCEMS-CL	E	7/18/2025	186.82		006646		
	I-1190745	DCFIRE-CL	E	7/18/2025	21.75		006646		
	I-1190851	DCPUBAD-CL	E	7/18/2025	69.35		006646		
	I-1190852	DCEMS-CL	E	7/18/2025	39.68		006646		
	I-1190853	DCFIRE-CL	E	7/18/2025	153.08		006646		
	I-1190893	DCEMS-CL	E	7/18/2025	29.60		006646		
	I-1190915	DCEMS-CL	E	7/18/2025	39.42		006646		
	I-1190916	DCFIRE-CL	E	7/18/2025	36.82		006646		
	I-1191263	DCPUBAD-CL	E	7/18/2025	98.25		006646		

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	I-1191264	DCEMS-CL	E	7/18/2025	72.33		006646		
	I-1191265	DCFIRE-CL	E	7/18/2025	17.59		006646		
	I-TW10094373	5128	E	7/18/2025	531.69		006646		
	I-TW10094374	5128	E	7/18/2025	572.16		006646		3,361.52
5488		ADVANCED LIFT STATION SERVICES							
	I-11343	LANDFILL	R	7/09/2025	3,367.00		314409		3,367.00
3961		AIR MECHANICAL & SERVICE CORP							
	I-143454	DESOTURN	R	7/09/2025	312.50		314410		
	I-143457	DESOTURN	R	7/09/2025	1,593.23		314410		1,905.73
0408		ALERT PLUMBING SERVICE							
	I-084122	FACILITIES	R	7/09/2025	531.00		314411		
	I-084123	FACILITIES	R	7/09/2025	571.00		314411		
	I-099233	ROAD & BRIDGE	R	7/09/2025	3,291.00		314411		4,393.00
5409		ALISON SHUMAN							
	I-202507031596	TRAVEL VOUCHER	R	7/09/2025	261.83		314412		261.83
0885		BARNEY'S PUMPS, INC							
	I-3027323	10738	R	7/09/2025	11,720.00		314413		
	I-3027324	10738	R	7/09/2025	7,285.00		314413		19,005.00
2309		BIG T TIREMAN							
	I-2627540	ROAD & BRIDGE	R	7/09/2025	1,146.98		314414		1,146.98
2317		BOUND TREE MEDICAL. LLC							
	I-85827728	108367	R	7/09/2025	224.99		314415		224.99
1001		CENTRAL FLORIDA REGIONAL							
	I-101113250	EMERGENCY MANAGEMENT	R	7/09/2025	4,471.25		314416		4,471.25
3848		CENTURYLINK							
	I-202507081617	312160748	R	7/09/2025	124.22		314417		124.22
0694		CHENANGO SUPPLY COMPANY,INC							
	I-369481	101587	R	7/09/2025	710.72		314418		
	I-369486	101587	R	7/09/2025	572.66		314418		1,283.38
3635		CINTAS CORPORATION NO.2							
	I-42325258710	24030035	R	7/09/2025	35.00		314419		
	I-4235258817	24060156	R	7/09/2025	229.94		314419		
	I-4235436656	24049758	R	7/09/2025	67.72		314419		
	I-4235436656A	24049758	R	7/09/2025	15.21		314419		
	I-4236040420	24030035	R	7/09/2025	35.00		314419		
	I-8407610104	24030035	R	7/09/2025	7.53		314419		390.40

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6113		CINTAS FIRE PROTECTION							
	I-0F32717190	89705	R	7/09/2025	5,106.49		314420		5,106.49
0084		CITY OF ARCADIA,							
	I-202507031595	0000967576-002899644	R	7/09/2025	209.52		314421		
	I-202507081615	0000967582-002899704	R	7/09/2025	116.61		314421		
	I-202507081616	0000967583-002899714	R	7/09/2025	155.85		314421		481.98
4745		COPY LIFE INC.							
	I-AR109001	DC08	R	7/09/2025	478.59		314422		
	I-AR109043	CF0008	R	7/09/2025	118.96		314422		597.55
5154		CORE & MAIN LP							
	I-X099558	164427	R	7/09/2025	9,380.00		314423		9,380.00
2724		CULLIGAN WATER							
	I-1227696	1013721	R	7/09/2025	47.99		314424		
	I-1292493	1020379	R	7/09/2025	45.50		314424		
	I-1292494	1176489	R	7/09/2025	61.00		314424		
	I-1297367	1013721	R	7/09/2025	19.90		314424		174.39
6129		CUSTOM AIR VENTILATION AND HEA							
	I-30154100	3075	R	7/09/2025	6,529.14		314425		
	I-30154101	3075	R	7/09/2025	1,076.65		314425		
	I-30154102	3075	R	7/09/2025	7,844.20		314425		
	I-30154200	3075	R	7/09/2025	2,084.00		314425		
	I-30154300	3075	R	7/09/2025	2,270.00		314425		
	I-30154400	3075	R	7/09/2025	236.00		314425		20,039.99
5444		EMPIRE TODAY, LLC							
	I-PRJ002749406	1-1WH1DKZ	R	7/09/2025	1,198.00		314426		1,198.00
6208		ESKOLA LLC							
	I-34820	WO#48180	R	7/09/2025	6,184.00		314427		
	I-34826	WO#48181	R	7/09/2025	7,718.20		314427		13,902.20
0306		FENDER AUTO PARTS INC							
	I-055864	168	R	7/09/2025	19.90		314428		
	I-055938	168	R	7/09/2025	13.98		314428		
	I-056748	168	R	7/09/2025	222.53		314428		
	I-056846	166	R	7/09/2025	97.46		314428		
	I-056903	166	R	7/09/2025	0.85		314428		
	I-057006	166	R	7/09/2025	161.05		314428		515.77

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0605		FENDERS TIRE & BATTERY, INC.							
	I-056719	167	R	7/09/2025	107.01		314429		107.01
0595		GLOBAL INDUSTRIAL							
	I-123347227	48212	R	7/09/2025	1,216.05		314430		1,216.05
6130		INTEGRATED COOLING SOLUTIONS,							
	I-INV000004474	102972	R	7/09/2025	59,690.00		314431		59,690.00
3542		JAHNA CONCRETE, INC.							
	I-302901	566300	R	7/09/2025	1,697.22		314432		
	I-303037	566300	R	7/09/2025	1,697.22		314432		3,394.44
5915		JEANNINE JOHNSON-TATUM							
	I-202507081614	WELLNESS PROGRAM	R	7/09/2025	25.00		314433		25.00
1718		KELLY TRACTOR CO							
	I-P1030250431	1729110	R	7/09/2025	75.88		314434		75.88
1		KENDRA CRAVER							
	I-202507071606	RISE 25 DRUG COU	R	7/09/2025	1,082.12		314435		1,082.12
4864		LEAF							
	I-18618985	100-4333359-004	R	7/09/2025	133.57		314436		133.57
4864		LEAF							
	I-18632366-3458108	100-3458108-007	R	7/09/2025	136.72		314437		136.72
4864		LEAF							
	I-18633881	047-4333359-003	R	7/09/2025	188.02		314438		188.02
4864		LEAF							
	I-18633882-13545158	100-4333359-006	R	7/09/2025	120.12		314439		120.12
3904		LIBERTY TIRE RECYCLING, LLC							
	I-3012833	33330	R	7/09/2025	4,840.00		314440		4,840.00
1		LON AREND							
	I-202507071607	RISE 25 DRUG COURT C	R	7/09/2025	1,139.54		314441		1,139.54
4881		MAIN GATE ENTERPRISES, INC							
	I-36469	LANDFILL	R	7/09/2025	400.00		314442		400.00

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1466		MASTER METER INC							
	I-284842	0211190	R	7/09/2025	2,022.00		314443		2,022.00
4895		NADIA DAUGHTREY, CLERK OF COUR							
	I-202507071601	RECORDING FEES	R	7/09/2025	10.00		314444		
	I-202507071602	RECORDING FEES	R	7/09/2025	127.50		314444		
	I-202507071603	RECORDING FEES	R	7/09/2025	10.00		314444		
	I-202507071604	RECORDING FEES	R	7/09/2025	119.00		314444		266.50
5739		NAPA AUTO PARTS							
	I-137250	831	R	7/09/2025	18.94		314445		
	I-137677	831	R	7/09/2025	198.73		314445		217.67
5006		O'REILLY AUTO PARTS							
	I-5069164256	2192285	R	7/09/2025	48.64		314446		
	I-5069164338	2192285	R	7/09/2025	77.28		314446		
	I-5069165024	2192285	R	7/09/2025	31.29		314446		
	I-5069165096	2192285	R	7/09/2025	144.99		314446		
	I-5069165167	2192285	R	7/09/2025	15.44		314446		
	I-5069165269	2192285	R	7/09/2025	118.76		314446		
	I-5069166255	2192285	R	7/09/2025	226.56		314446		662.96
5766		ODP BUSINESS SOLUTIONS, LLC							
	I-430477400001	27272349	R	7/09/2025	421.18		314447		421.18
1182		OTHER SIDE SOD CO.. LLC							
	I-85632	ROAD & BRIDGE	R	7/09/2025	408.00		314448		
	I-85679	ROAD & BRIDGE	R	7/09/2025	144.00		314448		552.00
6247		PARAGON ENTERPRISES INC							
	I-196351	2009874	R	7/09/2025	195.80		314449		
	I-196398	2009874	R	7/09/2025	670.45		314449		866.25
0331		PEACE RIVER ELECTRIC CORP							
	I-202507031598	97457001	R	7/09/2025	602.99		314450		602.99
3324		PEACE RIVER SHOPPER							
	I-227306	ADMIN	R	7/09/2025	150.00		314451		150.00
6191		PREFERRED GATE SYSTEMS							
	I-422	LANDFILL	R	7/09/2025	255.00		314452		255.00
5664		PUBLIC DEFENDER'S OFFICE 12TH							
	I-250003	CRAIG CHANCE 4/1-6/30/2025	R	7/09/2025	8,120.93		314453		
	I-250003A	WADE MCCORQUODALE 4/1-6/30/25	R	7/09/2025	4,537.63		314453		12,658.56

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5458		QUADIENT FINANCE USA, INC							
	I-202507081610	7900 0440 8121 5315	R	7/09/2025	2,096.26		314454		2,096.26
3389		RING POWER CORPORATION							
	I-15CC00825545	011806	R	7/09/2025	899.34		314455		899.34
1803		SAFETY PRODUCTS INC							
	I-2025066583	DES36	R	7/09/2025	611.00		314456		
	I-2025067285	DES36	R	7/09/2025	68.20		314456		679.20
4775		SANTANDER LEASING, LLC							
	I-16617647	002-0027669-000	R	7/09/2025	9,568.92		314457		9,568.92
0259		SMITH'S RANCH & GARDEN							
	I-083542	142117	R	7/09/2025	27.99		314458		
	I-083566	142117	R	7/09/2025	27.99		314458		
	I-084745	142224	R	7/09/2025	19.99		314458		
	I-202507031597	142224	R	7/09/2025	70.93		314458		146.90
2940		SOUTHERN OXYGEN & WELDING SUPP							
	I-548210	DC4842	R	7/09/2025	816.15		314459		
	I-548627	DC4842	R	7/09/2025	96.32		314459		912.47
5780		SPARKLY SUNSHINE CLEANING SERV							
	I-00038	JUNE 2025 OFFICE CLEANING	R	7/09/2025	160.00		314460		160.00
1		STEPHEN WALKER							
	I-202507071608	RISE 25 DRUG CO	R	7/09/2025	1,071.56		314461		1,071.56
6068		T-MOBILE USA, INC							
	I-202507071605	998198432	R	7/09/2025	77.25		314462		77.25
4801		TROPIC EQUIPMENT RENTALS, INC							
	I-123156	10010	R	7/09/2025	189.00		314463		189.00
5027		VISION ACE HARDWARE, LLC							
	C-397439	920161	R	7/09/2025	20.00CR		314464		
	I-397362	920161	R	7/09/2025	19.99		314464		
	I-397379	920161	R	7/09/2025	13.98		314464		
	I-397415	920161	R	7/09/2025	54.99		314464		
	I-397496	920161	R	7/09/2025	11.99		314464		
	I-397501	920161	R	7/09/2025	47.79		314464		
	I-397508	920161	R	7/09/2025	24.99		314464		
	I-397509	920161	R	7/09/2025	8.99		314464		
	I-397522	920161	R	7/09/2025	32.89		314464		195.61

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5028		VISION ACE HARDWARE, LLC							
	I-397546	920171	R	7/09/2025	23.98		314465		23.98
5030		VISION ACE HARDWARE, LLC.							
	I-397300	920165	R	7/09/2025	7.96		314466		
	I-397387	920165	R	7/09/2025	49.98		314466		
	I-397428	920165	R	7/09/2025	31.99		314466		
	I-397609	920165	R	7/09/2025	49.86		314466		
	I-397617	920165	R	7/09/2025	36.99		314466		
	I-397618	920165	R	7/09/2025	149.98		314466		326.76
6020		ZAMORAS LAWN & LANDSCAPE LLC							
	I-CI3407	452	R	7/09/2025	2,680.00		314467		2,680.00
0084		CITY OF ARCADIA,							
	I-202507101627	0000965153-002875414FM	R	7/10/2025	189.18		314469		
	I-202507101630	0000965326-002877144FM	R	7/10/2025	1,344.46		314469		
	I-202507101631	0000965327-002877154FM	R	7/10/2025	750.06		314469		
	I-202507101632	0000965151-002875394SP	R	7/10/2025	81.66		314469		
	I-202507101633	0000965151-002981309SP	R	7/10/2025	576.15		314469		
	I-202507101634	0000965151-002981319SP	R	7/10/2025	68.37		314469		3,009.88
5746		MADISON MCGEE							
	I-202507111635	TUITION REIMBURSEMENT	R	7/11/2025	2,685.00		314470		2,685.00
5988		A & D RECYCLING LLC							
	I-12376	10387	R	7/17/2025	125.00		314471		125.00
0493		AJAX PAVING INDUSTRIES							
	I-290570	20145	R	7/17/2025	1,330.95		314472		1,330.95
0408		ALERT PLUMBING SERVICE							
	I-080247	PSD	R	7/17/2025	220.00		314473		220.00
6255		ANDRE KATZ							
	I-047556	CTC PARAMEDIC	R	7/17/2025	170.78		314474		
	I-1142093	00811439	R	7/17/2025	611.21		314474		781.99
0091		ARCADIA ELECTRIC CO.							
	I-41382	FACILITIES	R	7/17/2025	110.88		314475		110.88
6253		ATACLETE							
	I-24144	PSD	R	7/17/2025	1,366.42		314476		1,366.42

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5654		AUTO ZONE STORES, INC							
	I-01088164159	11356068	R	7/17/2025	226.90		314477		226.90
4114		BAKER & TAYLOR, INC.							
	I-5019560713	COM959795	R	7/17/2025	55.06		314478		
	I-5019578266	517753	R	7/17/2025	78.70		314478		
	I-5019594042	517753	R	7/17/2025	59.82		314478		193.58
3637		BATTERIES PLUS							
	I-P83710796	FACILITIES	R	7/17/2025	244.45		314479		244.45
6240		BERG, BREWER, KESSLER & MOWRY,							
	I-13228	05801	R	7/17/2025	1,320.00		314480		1,320.00
2317		BOUND TREE MEDICAL. LLC							
	I-85827727	108367	R	7/17/2025	224.99		314481		
	I-85838988	108367	R	7/17/2025	2,496.97		314481		
	I-85838989	108367	R	7/17/2025	197.06		314481		2,919.02
0974		CARDINAL HEALTH 110, INC							
	I-7428439375	2052028004	R	7/17/2025	244.63		314482		
	I-7429678384	2052028004	R	7/17/2025	357.84		314482		
	I-7429678385	2052028004	R	7/17/2025	210.11		314482		812.58
5530		CHARLOTTE TECHNICAL COLLEGE							
	I-202507151651	ANDRE KATZ	R	7/17/2025	1,534.00		314483		1,534.00
3635		CINTAS CORPORATION NO.2							
	I-4233944842	24040476	R	7/17/2025	49.29		314484		
	I-4234668482	24040476	R	7/17/2025	48.89		314484		
	I-4235436414	24040476	R	7/17/2025	48.89		314484		
	I-4236125908	24040476	R	7/17/2025	48.89		314484		
	I-4236126030	24049758	R	7/17/2025	67.77		314484		
	I-4236126030A	24049758	R	7/17/2025	15.21		314484		
	I-4236715845	24060156	R	7/17/2025	229.94		314484		
	I-4236865995	24049758	R	7/17/2025	67.77		314484		
	I-4236865995A	24049758	R	7/17/2025	15.21		314484		591.86
0084		CITY OF ARCADIA,							
	I-202507141638	0000963382-002857704	R	7/17/2025	854.80		314485		
	I-202507141639	0000963380-002857684	R	7/17/2025	439.70		314485		
	I-202507151640	0000967577-002899654	R	7/17/2025	2,138.67		314485		
	I-202507151641	0000967580-002899684	R	7/17/2025	2,189.90		314485		
	I-202507151642	0000967584-002899724	R	7/17/2025	1,472.50		314485		
	I-202507151643	0000967579-002899674	R	7/17/2025	685.19		314485		7,780.76

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VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
6207		CODE 3 DIVERS & TRAINING							
	I-202507151652	PSD	R	7/17/2025	7,000.00		314486		7,000.00
3976		COMCAST							
	I-24551767-939776438	JUNE25 PAYMENT	R	7/17/2025	1,610.00		314487		1,610.00
4612		COMCAST COMMUNICATIONS							
	I-202507151650	8535 10 064 0066556	R	7/17/2025	72.00		314488		72.00
4745		COPY LIFE INC.							
	I-AR109552	CF1021	R	7/17/2025	45.39		314489		
	I-AR109684	DC03	R	7/17/2025	78.00		314489		123.39
5154		CORE & MAIN LP							
	I-X258386	164427	R	7/17/2025	1,575.00		314490		1,575.00
1104		COX PEST CONTROL INC							
	I-333495	117745	R	7/17/2025	40.00		314491		
	I-333539	117751	R	7/17/2025	40.00		314491		
	I-333857	117755	R	7/17/2025	65.00		314491		
	I-333858	117756	R	7/17/2025	40.00		314491		
	I-334016	117749	R	7/17/2025	40.00		314491		225.00
0675		CREEL FORD TRACTOR INC							
	I-P24633	DESOT017	R	7/17/2025	34.51		314492		34.51
2724		CULLIGAN WATER							
	I-1284420	1013721	R	7/17/2025	177.25		314493		177.25
4850		DESOTO AGRICULTURE &							
	C-151992	2813	R	7/17/2025	7.88CR		314494		
	I-153550	2800	R	7/17/2025	19.92		314494		
	I-153716	2800	R	7/17/2025	1.50		314494		
	I-153750	2800	R	7/17/2025	15.26		314494		28.80
0229		DESOTO FORD AUTOMALL INC							
	I-8003377	AR9525	R	7/17/2025	47.05		314495		47.05
1153		DESOTO AUTOMOTIVE INC							
	I-153985	2800	R	7/17/2025	979.76		314496		979.76
1158		DESOTO SIGN CO							
	I-6800	PLANNING	R	7/17/2025	1,044.00		314497		1,044.00

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VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
5757		DYNAMIC EQUIPMENT GROUP							
	I-P84254	BOC702	R	7/17/2025	83.75		314498		83.75
6127		EVERGLADES EQUIPMENT GROUP							
	I-P0646506	DESOT007	R	7/17/2025	214.19		314499		214.19
0306		FENDER AUTO PARTS INC							
	I-057658	167	R	7/17/2025	126.89		314500		126.89
2132		GALE GROUP, INC							
	I-86505996	141305	R	7/17/2025	49.48		314501		
	I-86506332	141305	R	7/17/2025	82.00		314501		
	I-86506469	141305	R	7/17/2025	37.48		314501		
	I-86900254	141305	R	7/17/2025	49.48		314501		
	I-86900530	141305	R	7/17/2025	82.00		314501		
	I-86900742	141305	R	7/17/2025	37.48		314501		
	I-86988779	141305	R	7/17/2025	49.48		314501		
	I-87047327	141305	R	7/17/2025	80.50		314501		
	I-87047432	141305	R	7/17/2025	37.48		314501		
	I-87077799	141305	R	7/17/2025	182.34		314501		
	I-999100460714	100302291	R	7/17/2025	21.59		314501		709.31
5370		GANNETT FLEMING, INC							
	I-7042932A	ADMIN	R	7/17/2025	3,474.91		314502		3,474.91
1		GEIBER DELEON							
	I-202507151648	DELEON- D DEPOS	R	7/17/2025	75.00		314503		75.00
5430		GINA'S POOL SERVICE OF ARCADIA							
	I-3238215	585-000036	R	7/17/2025	25.00		314504		25.00
1		GLADYS RABAGO							
	I-202507151647	RABAGO REFUND	R	7/17/2025	200.00		314505		200.00
6061		GOLDEN FAIRCLOTH							
	I-202507171657	TRAVEL VOUCHER	R	7/17/2025	224.90		314506		224.90
1391		GRAINGER INC							
	I-9565319929	851295683	R	7/17/2025	217.44		314507		217.44
1		GUY FLOWERS							
	I-202507151646	FLOWERS TRAVEL ALL	R	7/17/2025	677.42		314508		677.42

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4900		HAWKINS, INC							
	I-7123566	292984	R	7/17/2025	2,940.30		314509		
	I-7134395	296865	R	7/17/2025	1,980.20		314509		4,920.50
6033		HD SUPPLY FACILITIES MAINTENAN							
	I-871158499	1885197	R	7/17/2025	152.53		314510		152.53
0456		HOME DEPOT CREDIT SVCS							
	I-5900344	00009	R	7/17/2025	29.96		314511		29.96
0137		HOOVER PUMPING SYSTEMS CORP							
	I-186560	PARKS	R	7/17/2025	193.47		314512		
	I-190276	PARKS	R	7/17/2025	168.85		314512		362.32
6170		JUSTIN SMITH							
	I-202507151645	TRAVEL VOUCHER	R	7/17/2025	203.00		314513		203.00
5929		LESYANI MARTINEZ							
	I-202507161656	WELLNESS PROGRAM	R	7/17/2025	4.82		314514		4.82
6110		LEVEL 3 COMMUNICATIONS, LLC							
	I-744215768	5-C1KFK1RG	R	7/17/2025	2,737.34		314515		
	I-744215768A	5-C1KDK1RG	R	7/17/2025	750.99		314515		
	I-744215768AA	5-C1KDK1RG	R	7/17/2025	649.11		314515		4,137.44
5776		LIFE SCAN WELLNESS CENTERS							
	I-3440	PSD	R	7/17/2025	26,265.00		314516		26,265.00
5637		MANATEE TECHNICAL COLLEGE							
	I-DESOTOCNTYFR003A	BEAUCHAMP FALL 2025	R	7/17/2025	2,868.84		314517		2,868.84
3604		NAFECO, INC.							
	I-1357452	DES095	R	7/17/2025	49.95		314518		49.95
5006		O'REILLY AUTO PARTS							
	I-5069166646	2907108	R	7/17/2025	23.43		314519		
	I-5069168331	2907108	R	7/17/2025	72.38		314519		
	I-5069168332	2907108	R	7/17/2025	25.99		314519		
	I-5069168366	2192285	R	7/17/2025	63.36		314519		185.16
5766		ODP BUSINESS SOLUTIONS, LLC							
	I-416649421001	27272349	R	7/17/2025	196.29		314520		
	I-425678991001	27272349	R	7/17/2025	42.99		314520		
	I-425678991002	27272349	R	7/17/2025	9.60		314520		
	I-426666138001	27272349	R	7/17/2025	29.13		314520		
	I-426667301001	27272349	R	7/17/2025	5.26		314520		
	I-426667301002	27272349	R	7/17/2025	6.27		314520		
	I-426667344001	27272349	R	7/17/2025	2.76		314520		

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	I-427517553001	27272349	R	7/17/2025	193.32		314520		
	I-427520287001	27272349	R	7/17/2025	6.51		314520		492.13
6014		PHIL BROWN							
	I-1119131	FUEL RESCUE 11	R	7/17/2025	60.00		314521		60.00
3051		QUALITY STARTER & ALT SER, INC							
	I-174126	1604	R	7/17/2025	429.95		314522		429.95
5520		SAFECOUNTY WORKER INC.							
	I-250722	ROAD & BRIDGE	R	7/17/2025	518.00		314523		518.00
2950		SAFEGUARD SECURITY,INC							
	I-077467	2525	R	7/17/2025	1,430.00		314524		1,430.00
5376		SANDERS LABORATORIES, INC.							
	I-82815	DESOTO WWTP	R	7/17/2025	83.00		314525		
	I-83058	DESOTO WWTP	R	7/17/2025	83.00		314525		
	I-83281	DESOTO WWTP	R	7/17/2025	173.00		314525		
	I-83285	DESOTO COUNTY PUBLIC WATER SYS	R	7/17/2025	60.00		314525		
	I-83286	DESOTO CO PUBLIC WORKS	R	7/17/2025	36.00		314525		
	I-83287	LAKE SUZY WTP	R	7/17/2025	48.00		314525		
	I-83289	DESOTO CORRECTIONAL WTP	R	7/17/2025	84.00		314525		567.00
6126		SARASOTA CO.STATE ATTORNEY'S O							
	I-APRILJUNE2025	APRIL-JUNE 2025	R	7/17/2025	34,066.52		314526		34,066.52
5986		SCHMIDT GLASS COMPANY							
	I-1936	PSD	R	7/17/2025	75.00		314527		75.00
2809		SHERWIN-WILLIAMS CO.							
	I-62867	4202-4789-2	R	7/17/2025	37.38		314528		37.38
0259		SMITH'S RANCH & GARDEN							
	I-086060	142224	R	7/17/2025	207.98		314529		207.98
5237		SOUTH FLORIDA EMERGENCY VEHICL							
	I-31504	PSD	R	7/17/2025	606.99		314530		606.99
5038		SOUTHERN GLAZER'S WINE AND SPI							
	I-4241845	1500818	R	7/17/2025	938.80		314531		938.80
1464		SUN STATE INT'L TRUCKS,LLC							
	I-X40017216901	10602	R	7/17/2025	46.75		314532		46.75

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VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4805		SUNCOAST PRINT & PROMOTIONS, I							
	I-420467	0009	R	7/17/2025	245.40		314533		245.40
0310		TEN-8 FIRE EQUIPMENT INC							
	I-1310073582	C00269	R	7/17/2025	3,945.20		314534		3,945.20
4098		THE AVANTI COMPANY, INC.							
	I-137564	UTILITIES	R	7/17/2025	2,141.77		314535		2,141.77
4777		THE LAKE DOCTORS, INC							
	I-279675B	721713	R	7/17/2025	137.00		314536		137.00
0697		THE SUN							
	I-3949074	401232	R	7/17/2025	57.20		314537		57.20
0697		THE SUN							
	I-3964061	413794	R	7/17/2025	296.01		314538		296.01
0697		THE SUN							
	I-3964126	413794	R	7/17/2025	337.48		314539		337.48
0697		THE SUN							
	I-3964583	379254	R	7/17/2025	453.75		314540		453.75
3283		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5034856429	450-0112216-000	R	7/17/2025	252.25		314541		252.25
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5034886840	450-0112216-005	R	7/17/2025	150.48		314542		150.48
3175		TOSHIBA AMERICA BUSINESS SOLUT							
	I-5034886841	450-0112216-004	R	7/17/2025	132.22		314543		132.22
4801		TROPIC EQUIPMENT RENTALS, INC							
	I-123201	10788	R	7/17/2025	558.00		314544		558.00
4089		ULINE, INC.							
	I-195166218	7473864	R	7/17/2025	637.70		314545		637.70
4315		UNITED HEALTHCARE							
	I-202507161654	23502 AUGUST 2025	R	7/17/2025	2,691.10		314546		2,691.10
5025		VISION ACE HARDWARE, LLC							
	I-397858	920174	R	7/17/2025	18.99		314547		18.99

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5026		VISION ACE HARDWARE, LLC							
	I-397628	920175	R	7/17/2025	26.99		314548		
	I-397701	920175	R	7/17/2025	3.59		314548		
	I-397784	920175	R	7/17/2025	76.15		314548		
	I-397908	920175	R	7/17/2025	56.17		314548		162.90
5027		VISION ACE HARDWARE, LLC							
	I-397627	920161	R	7/17/2025	24.58		314549		
	I-397640	920161	R	7/17/2025	9.14		314549		
	I-397706	920161	R	7/17/2025	23.97		314549		
	I-397749	920161	R	7/17/2025	4.99		314549		
	I-397811	920161	R	7/17/2025	26.95		314549		
	I-397879	920161	R	7/17/2025	19.99		314549		
	I-397888	920161	R	7/17/2025	9.99		314549		
	I-397892	920161	R	7/17/2025	31.98		314549		
	I-397894	920161	R	7/17/2025	8.99		314549		
	I-397949	920161	R	7/17/2025	41.57		314549		
	I-398003	920161	R	7/17/2025	29.97		314549		
	I-398008	920161	R	7/17/2025	35.98		314549		268.10
5028		VISION ACE HARDWARE, LLC							
	I-397910	920171	R	7/17/2025	8.99		314550		8.99
5030		VISION ACE HARDWARE, LLC.							
	I-397970	920165	R	7/17/2025	6.59		314551		6.59
1		WALTER ROGERS							
	I-202507151649	ROGERS- D DEPOS	R	7/17/2025	75.00		314552		75.00
6209		WELLS FARGO VENDOR FINANCIAL S							
	I-5034886842	450-0112216-007	R	7/17/2025	202.58		314553		202.58
6083		WET AND WILD PARTY RENTALS LLC							
	I-0000311	TURNER CENTER	R	7/17/2025	7,000.00		314554		7,000.00
4349		YARBROUGH TIRE SERVICE, INC							
	I-1104319	100539	R	7/17/2025	957.28		314555		957.28

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VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT

* * T O T A L S * *	NO		INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	146		341,811.83	0.00	341,811.83
HAND CHECKS:	0		0.00	0.00	0.00
DRAFTS:	4		27,871.98	0.00	27,871.98
EFT:	38		241,558.04	0.00	241,558.04
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: APBK TOTALS:	188	611,241.85	0.00	611,241.85
BANK: APBK TOTALS:	188	611,241.85	0.00	611,241.85

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BANK: PYBK CONSOLIDATED ACCOUNT
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VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0006		VALIC RETIREMENT SERVICES							
	I-DC3202507091625	DEFERRED COMP/VALIC	D	7/11/2025	800.00		004657		800.00
0017		DEPARTMENT OF TREASURY							
	I-T1 202507091625	FEDERAL WITHHOLDING	D	7/11/2025	18,350.90		004658		
	I-T3 202507091625	FICA WITHHOLDING	D	7/11/2025	26,002.20		004658		
	I-T4 202507091625	MEDICARE WITHHOLDING	D	7/11/2025	6,081.06		004658		50,434.16
1288		DESOTO CO BOCC PAYROLL ACCOUNT							
	I-001202507091625	PAYROLL REIMBURSEMENT	D	7/11/2025	50,854.34		004659		
	I-102202507091625	PAYROLL REIMBURSEMENT	D	7/11/2025	19,511.76		004659		
	I-105202507091625	PAYROLL REIMBURSEMENT	D	7/11/2025	6,019.66		004659		
	I-106202507091625	PAYROLL REIMBURSEMENT	D	7/11/2025	68,356.71		004659		
	I-134202507091625	PAYROLL REIMBRSEMENT	D	7/11/2025	2,318.59		004659		
	I-150202507091625	PAYROLL REIMBURSEMENT	D	7/11/2025	320.35		004659		
	I-190202507091625	PAYROLL REIMBURSEMENT	D	7/11/2025	555.39		004659		
	I-400202507091625	PAYROLL REIMBURSEMENT	D	7/11/2025	5,486.20		004659		
	I-410202507091625	PAYROLL REIMBURSEMENT	D	7/11/2025	9,200.75		004659		162,623.75
3004		ICMA-RC							
	I-DC4202507091625	ICMA-RC FLAT AMOUNT	D	7/11/2025	175.00		004660		175.00
3125		EXPERTPAY							
	I-C08202507091625	REMIT ID#0150000117DR14	D	7/11/2025	48.23		004661		
	I-C55202507091625	CASE# 2013 DR 00069	D	7/11/2025	246.81		004661		
	I-C57202507091625	CASE# 2013 DR 00069	D	7/11/2025	5.25		004661		
	I-C76202507091625	CASE #142020DR000338	D	7/11/2025	43.10		004661		
	I-C78202507091625	CASE #180000456FC13	D	7/11/2025	99.58		004661		
	I-C83202507091625	#25180000130DR	D	7/11/2025	111.50		004661		
	I-C84202507091625	#58140005806CA	D	7/11/2025	64.96		004661		
	I-C85202507091625	#08240000906DR	D	7/11/2025	214.70		004661		
	I-C86202507091625	2024DR436	D	7/11/2025	65.57		004661		899.70
3756		NATIONWIDE RETIREMENT SOLUTION							
	I-DC2202507091625	DEFERRED COMP/NACO	D	7/11/2025	1,751.49		004662		1,751.49
4974		BOSTON MUTUAL LIFE INSURANCE C							
	I-LBA202507091625	EMPLOYEE PAID LIFE INS AFT TAX	D	7/11/2025	137.69		004663		137.69
0017		DEPARTMENT OF TREASURY							
	I-T1 202507101626	FEDERAL WITHHOLDING	D	7/11/2025	97.64		004664		
	I-T3 202507101626	FICA WITHHOLDING	D	7/11/2025	120.74		004664		
	I-T4 202507101626	MEDICARE WITHHOLDING	D	7/11/2025	28.24		004664		246.62

VENDOR SET: 01 Desoto County
BANK: PYBK CONSOLIDATED ACCOUNT
DATE RANGE: 7/08/2025 THRU 7/21/2025

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1288		DESOTO CO BOCC PAYROLL ACCOUNT							
	I-106202507101626	PAYROLL REIMBURSEMENT	D	7/11/2025	801.53		004665		801.53
0015		FLORIDA RETIREMENT SYSTEM							
	C-202507181660	JUNE 2025 FRS	D	7/08/2025	3,037.46CR		004666		
	I-CA 202506051426	RENEWED INV PLAN/REG/CA	D	7/08/2025	597.76		004666		
	I-CA 202506091458	RENEWED INV PLAN/REG/CA	D	7/08/2025	633.74		004666		
	I-CA 202506171494	RENEWED INV PLAN/REG/CA	D	7/08/2025	602.12		004666		
	I-CA 202506251520	RENEWED INV PLAN/REG/CA	D	7/08/2025	642.92		004666		
	I-CM 202506051426	RENEWED INV PLAN/SM/CM	D	7/08/2025	487.84		004666		
	I-CM 202506091458	RENEWED INV PLAN/SM/CM	D	7/08/2025	487.84		004666		
	I-CM 202506171494	RENEWED INV PLAN/SM/CM	D	7/08/2025	487.84		004666		
	I-CM 202506251520	RENEWED INV PLAN/SM/CM	D	7/08/2025	487.84		004666		
	I-DP 202506051426	DROP/DP RETIREMENT	D	7/08/2025	1,613.81		004666		
	I-DP 202506091458	DROP/DP RETIREMENT	D	7/08/2025	1,645.24		004666		
	I-DP 202506171494	DROP/DP RETIREMENT	D	7/08/2025	1,510.98		004666		
	I-DP 202506251520	DROP/DP RETIREMENT	D	7/08/2025	1,510.98		004666		
	I-FRE202506051426	EMPLOYEE 3%	D	7/08/2025	6,116.93		004666		
	I-FRE202506091458	EMPLOYEE 3%	D	7/08/2025	5,860.35		004666		
	I-FRE202506171494	EMPLOYEE 3%	D	7/08/2025	5,812.76		004666		
	I-FRE202506251520	EMPLOYEE 3%	D	7/08/2025	5,831.67		004666		
	I-HA 202506051426	REGULAR CLASS/HA RETIREMENT	D	7/08/2025	9,080.59		004666		
	I-HA 202506091458	REGULAR CLASS/HA RETIREMENT	D	7/08/2025	8,864.63		004666		
	I-HA 202506171494	REGULAR CLASS/HA RETIREMENT	D	7/08/2025	9,268.92		004666		
	I-HA 202506251520	REGULAR CLASS/HA RETIREMENT	D	7/08/2025	9,305.26		004666		
	I-HB 202506051426	SPECIAL RISK/HB RETIREMENT	D	7/08/2025	23,060.68		004666		
	I-HB 202506091458	SPECIAL RISK/HB RETIREMENT	D	7/08/2025	21,743.38		004666		
	I-HB 202506171494	SPECIAL RISK/HB RETIREMENT	D	7/08/2025	20,311.10		004666		
	I-HB 202506251520	SPECIAL RISK/HB RETIREMENT	D	7/08/2025	20,733.42		004666		
	I-HI 202506051426	ELECT OFFIC/HI RETIREMENT	D	7/08/2025	488.78		004666		
	I-HI 202506091458	ELECT OFFIC/HI RETIREMENT	D	7/08/2025	488.78		004666		
	I-HI 202506171494	ELECT OFFIC/HI RETIREMENT	D	7/08/2025	488.78		004666		
	I-HI 202506251520	ELECT OFFIC/HI RETIREMENT	D	7/08/2025	488.78		004666		
	I-HM 202506051426	SR MGMT/HM RETIREMENT	D	7/08/2025	3,582.33		004666		
	I-HM 202506091458	SR MGMT/HM RETIREMENT	D	7/08/2025	3,582.33		004666		
	I-HM 202506171494	SR MGMT/HM RETIREMENT	D	7/08/2025	3,582.33		004666		
	I-HM 202506251520	SR MGMT/HM RETIREMENT	D	7/08/2025	3,582.33		004666		
	I-PA 202506051426	INVESTMENT REG/PA RETIREMENT	D	7/08/2025	4,628.71		004666		
	I-PA 202506091458	INVESTMENT REG/PA RETIREMENT	D	7/08/2025	4,207.99		004666		
	I-PA 202506171494	INVESTMENT REG/PA RETIREMENT	D	7/08/2025	4,288.16		004666		
	I-PA 202506251520	INVESTMENT REG/PA RETIREMENT	D	7/08/2025	4,194.05		004666		
	I-PB 202506051426	INVESTEMENT/SPECIAL RISK	D	7/08/2025	3,377.98		004666		
	I-PB 202506091458	INVESTEMENT/SPECIAL RISK	D	7/08/2025	3,335.80		004666		
	I-PB 202506171494	INVESTEMENT/SPECIAL RISK	D	7/08/2025	3,158.56		004666		
	I-PB 202506251520	INVESTEMENT/SPECIAL RISK	D	7/08/2025	2,983.50		004666		
	I-PI 202506051426	INVESTMENT/ELECTED OFFICIAL	D	7/08/2025	1,466.34		004666		
	I-PI 202506091458	INVESTMENT/ELECTED OFFICIAL	D	7/08/2025	1,466.34		004666		
	I-PI 202506171494	INVESTMENT/ELECTED OFFICIAL	D	7/08/2025	1,466.34		004666		

VENDOR SET: 01 Desoto County
BANK: PYBK CONSOLIDATED ACCOUNT
DATE RANGE: 7/08/2025 THRU 7/21/2025

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
	I-PI 202506251520	INVESTMENT/ELECTED OFFICIAL	D	7/08/2025	1,466.34		004666		
	I-PM 202506051426	INVESTMENT/SENIOR MANAGEMENT	D	7/08/2025	1,096.44		004666		
	I-PM 202506091458	INVESTMENT/SENIOR MANAGEMENT	D	7/08/2025	1,096.44		004666		
	I-PM 202506171494	INVESTMENT/SENIOR MANAGEMENT	D	7/08/2025	1,096.44		004666		
	I-PM 202506251520	INVESTMENT/SENIOR MANAGEMENT	D	7/08/2025	1,096.44		004666		
	I-UA 202506051426	FRS RETIREE REEMPLOYED	D	7/08/2025	300.86		004666		
	I-UA 202506091458	FRS RETIREE REEMPLOYED	D	7/08/2025	288.01		004666		
	I-UA 202506171494	FRS RETIREE REEMPLOYED	D	7/08/2025	277.82		004666		
	I-UA 202506251520	FRS RETIREE REEMPLOYED	D	7/08/2025	288.63		004666		
	I-UB 202506051426	FRS RETIREE REEMPLOYED SPEC RS	D	7/08/2025	314.85		004666		
	I-UB 202506091458	FRS RETIREE REEMPLOYED SPEC RS	D	7/08/2025	330.90		004666		
	I-UB 202506171494	FRS RETIREE REEMPLOYED SPEC RS	D	7/08/2025	346.23		004666		
	I-UB 202506251520	FRS RETIREE REEMPLOYED SPEC RS	D	7/08/2025	352.51		004666		212,871.26
4873		FIDELITY SECURITY LIFE INSURAN							
	I-202507081621	JULY 2025 VISION INS BENEFITS	R	7/09/2025	189.90		314401		189.90
6099		FLORIDA COMBINED LIFE							
	I-202507081619	JULY 2025 DENTAL INS PREM	R	7/09/2025	8,869.84		314402		
	I-DCH202506051426	DENTAL CHILD HIGH	R	7/09/2025	168.48		314402		
	I-DCH202506091458	DENTAL CHILD HIGH	R	7/09/2025	168.48		314402		
	I-DCH202506171494	DENTAL CHILD HIGH	R	7/09/2025	168.48		314402		
	I-DCH202506251520	DENTAL CHILD HIGH	R	7/09/2025	168.48		314402		
	I-DCL202506051426	DENTAL CHILD LOW	R	7/09/2025	33.24		314402		
	I-DCL202506091458	DENTAL CHILD LOW	R	7/09/2025	33.24		314402		
	I-DCL202506171494	DENTAL CHILD LOW	R	7/09/2025	33.24		314402		
	I-DCL202506251520	DENTAL CHILD LOW	R	7/09/2025	33.24		314402		
	I-DEH202506051426	DENTAL EMP HIGH	R	7/09/2025	523.71		314402		
	I-DEH202506091458	DENTAL EMP HIGH	R	7/09/2025	523.71		314402		
	I-DEH202506171494	DENTAL EMP HIGH	R	7/09/2025	500.94		314402		
	I-DEH202506251520	DENTAL EMP HIGH	R	7/09/2025	516.12		314402		
	I-DEL202506051426	DENTAL EMP LOW	R	7/09/2025	148.32		314402		
	I-DEL202506091458	DENTAL EMP LOW	R	7/09/2025	173.04		314402		
	I-DEL202506171494	DENTAL EMP LOW	R	7/09/2025	154.50		314402		
	I-DEL202506251520	DENTAL EMP LOW	R	7/09/2025	166.86		314402		
	I-DFH202506051426	DENTAL FAMILY HIGH	R	7/09/2025	582.80		314402		
	I-DFH202506091458	DENTAL FAMILY HIGH	R	7/09/2025	582.80		314402		
	I-DFH202506171494	DENTAL FAMILY HIGH	R	7/09/2025	582.80		314402		
	I-DFH202506251520	DENTAL FAMILY HIGH	R	7/09/2025	582.80		314402		
	I-DFL202506051426	DENTAL FAM LOW	R	7/09/2025	115.90		314402		
	I-DFL202506091458	DENTAL FAM LOW	R	7/09/2025	115.90		314402		
	I-DFL202506171494	DENTAL FAM LOW	R	7/09/2025	115.90		314402		
	I-DFL202506251520	DENTAL FAM LOW	R	7/09/2025	115.90		314402		
	I-DSH202506051426	DENTAL SPOUSE HIGH	R	7/09/2025	203.84		314402		
	I-DSH202506091458	DENTAL SPOUSE HIGH	R	7/09/2025	203.84		314402		
	I-DSH202506171494	DENTAL SPOUSE HIGH	R	7/09/2025	203.84		314402		
	I-DSH202506251520	DENTAL SPOUSE HIGH	R	7/09/2025	203.84		314402		
	I-DSL202506051426	DENTAL SPOUSE LOW	R	7/09/2025	63.90		314402		

VENDOR SET: 01 Desoto County
BANK: PYBK CONSOLIDATED ACCOUNT
DATE RANGE: 7/08/2025 THRU 7/21/2025

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
	I-DSL202506091458	DENTAL SPOUSE LOW	R	7/09/2025	63.90		314402		
	I-DSL202506171494	DENTAL SPOUSE LOW	R	7/09/2025	63.90		314402		
	I-DSL202506251520	DENTAL SPOUSE LOW	R	7/09/2025	63.90		314402		16,249.68
5965		RICCO WASHBURN ESQ							
	I-G16202507021593	CASE #2018CC045	R	7/09/2025	100.00		314405		100.00
4610		THE STANDARD LIFE INSURANCE CO							
	I-202507081618	JULY 2025 STANDARD LIFE	R	7/09/2025	291.25		314406		291.25
4873		FIDELITY SECURITY LIFE INSURAN							
	C-202507081623	JULT 2025 VISION INS BENEFITS	R	7/09/2025	1.51CR		314407		
	I-ECB202506051426	VISION EMP CHILD BEFORE TAX	R	7/09/2025	21.15		314407		
	I-ECB202506091458	VISION EMP CHILD BEFORE TAX	R	7/09/2025	21.15		314407		
	I-ECB202506171494	VISION EMP CHILD BEFORE TAX	R	7/09/2025	21.15		314407		
	I-ECB202506251520	VISION EMP CHILD BEFORE TAX	R	7/09/2025	21.15		314407		
	I-EEB202506051426	VISION EE BEFORE TAX	R	7/09/2025	77.88		314407		
	I-EEB202506091458	VISION EE BEFORE TAX	R	7/09/2025	87.32		314407		
	I-EEB202506171494	VISION EE BEFORE TAX	R	7/09/2025	83.78		314407		
	I-EEB202506251520	VISION EE BEFORE TAX	R	7/09/2025	86.14		314407		
	I-EFB202506051426	VISION EMP FAMILY BEFORE TAX	R	7/09/2025	75.90		314407		
	I-EFB202506091458	VISION EMP FAMILY BEFORE TAX	R	7/09/2025	75.90		314407		
	I-EFB202506171494	VISION EMP FAMILY BEFORE TAX	R	7/09/2025	75.90		314407		
	I-EFB202506251520	VISION EMP FAMILY BEFORE TAX	R	7/09/2025	75.90		314407		
	I-ESB202506051426	VISION EMP SPOUSE BEFORE TAX	R	7/09/2025	33.45		314407		
	I-ESB202506091458	VISION EMP SPOUSE BEFORE TAX	R	7/09/2025	33.45		314407		
	I-ESB202506171494	VISION EMP SPOUSE BEFORE TAX	R	7/09/2025	33.45		314407		
	I-ESB202506251520	VISION EMP SPOUSE BEFORE TAX	R	7/09/2025	33.45		314407		855.61

* * T O T A L S * *	NO		INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	5		17,686.44	0.00	17,686.44
HAND CHECKS:	0		0.00	0.00	0.00
DRAFTS:	10		430,741.20	0.00	430,741.20
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:	15	448,427.64	0.00	448,427.64
BANK: PYBK TOTALS:	15	448,427.64	0.00	448,427.64

VENDOR SET: 01 Desoto County
BANK: SHIP LOCAL HOUSING/ SHIP ACCT
DATE RANGE: 7/08/2025 THRU 7/21/2025

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4899		NADIA DAUGHTREY, CLERK OF COUR							
	I-202507161655	SATISFACTION OF DPL	R	7/17/2025	10.00		001768		10.00
0514		ARCADIA ABSTRACT & TITLE							
	I-202507181659	REBA RAUH	D	7/16/2025	40,000.00		004656		40,000.00
4317		JESSE SERVICES, INC							
	I-202507141637	LUNA 3RD DRAW	E	7/18/2025	65,960.00		006647		65,960.00

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	1			10.00	0.00	10.00
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	1			40,000.00	0.00	40,000.00
EFT:	1			65,960.00	0.00	65,960.00
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:	3	105,970.00	0.00	105,970.00
BANK: SHIP TOTALS:	3	105,970.00	0.00	105,970.00

VENDOR SET: 01 Desoto County
BANK: U-CAP UTILITIES CAPITAL-CONSOL
DATE RANGE: 7/08/2025 THRU 7/21/2025

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
2643		KIMLEY-HORN & ASSOCIATES, INC.							
	I-0484390200525	048439020	R	7/17/2025	7,560.00		000536		7,560.00
2643		KIMLEY-HORN & ASSOCIATES, INC.							
	I-32167377	048439022.1	R	7/17/2025	84,525.90		000537		84,525.90
4236		THE WEILER ENGINEERING CORPOR							
	I-3087	24052.008	E	7/18/2025	2,075.50		006648		2,075.50

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	2			92,085.90	0.00	92,085.90
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	1			2,075.50	0.00	2,075.50
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	94,161.40	0.00	94,161.40
BANK: U-CAP TOTALS:	3	94,161.40	0.00	94,161.40
REPORT TOTALS:	209	1,259,800.89	0.00	1,259,800.89

SELECTION CRITERIA

VENDOR SET: 01-DESOTO COUNTY
VENDOR: ALL
BANK CODES: All
FUNDS: All

CHECK SELECTION

CHECK RANGE: 000000 THRU 999999
DATE RANGE: 7/08/2025 THRU 7/21/2025
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

8/12/2025

Item #: 14.

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

DEPARTMENT: Information Technology
SUBMITTED BY: **Peter Danao, Finance Director**
PRESENTED BY: **Golden Faircloth, I.T. Coordinator**

TITLE & DESCRIPTION:
Resolution/Adoption of the Information Technology Policy

REQUESTED MOTION:
To approve and adopt the Information Technology Policy as presented.

SUMMARY:
The Information Technology Policy provides a framework for the responsible and secure use of technology resources across all County departments. It defines governance, administrative oversight, hardware and software management, security protocols, and disaster recovery procedures. The policy ensures operational integrity, reduces cybersecurity risks, and supports transparency, accountability, and continuous improvement in the use of information technology throughout our organization.

BACKGROUND:
The DeSoto County Board of County Commissioners recognizes the importance of consistent direction and governance of the County's technology environment. The IT Policy outlines the Board's expectations for the responsible use of technology resources and establishes standards for managing and safeguarding the County's digital assets. The policy applies to all County employees, contractors, and authorized users and ensures compliance with legal and regulatory requirements.

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.

INFORMATION TECHNOLOGY POLICY

Date Adopted: (Insert Date)

Purpose:

The purpose of this comprehensive Information Technology (IT) policy of the DeSoto County Board of County Commissioners is to ensure consistent direction, oversight, and governance of the County's technology environment. These policies define the Board's expectations for the responsible and secure use of technology resources and establish the framework for how technology is selected, managed, and safeguarded across all departments.

By clearly articulating standards for acceptable use, procurement, access, data security, and system management, these policies help protect the County's digital assets, maintain operational integrity, and reduce risks associated with unauthorized use, data loss, and cybersecurity threats. They also guide decision-making, support compliance with legal and regulatory requirements, and reinforce the County's commitment to transparency, accountability, and continuous improvement in the use of information technology.

General Authority:

All County technology systems, devices, and data are under the governance of the DeSoto County Board of County Commissioners and are managed through the centralized oversight of the Information Technology (IT) Department. This authority extends to:

1. All departments, offices, and entities operating under the Board of County Commissioners.
2. All County employees, elected officials, contractors, third-party service providers, or authorized users who access or use County technology resources.
3. All IT-related procurement, licensing, installations, access controls, configurations, and maintenance activities.
4. Enforcement of security standards, software compliance, system compatibility, and data protection.

Department Directors are responsible for coordinating technology-related needs with the IT Department and must ensure compliance with this policy. The County Administrator retains final approval authority for specific items, including mobile communication devices, delegated exceptions, or issues elevated for executive review.

Definitions:

- **Authorized User**: Any County employee, contractor, or third-party service provider granted access to County technology systems under the direction of the Board of County Commissioners or the County Administrator.
- **BYOD (Bring Your Own Device)**: A personally owned mobile device (e.g., smartphone, tablet, or laptop) used to perform work-related functions under limited conditions and with IT Department approval.
- **Cloud Computing**: A model for delivering computing services (e.g., servers, storage, databases, networking, software) over the internet to enable faster innovation and flexible resources.
- **Computer Peripherals**: Devices that attach to a computer to enhance its functionality, such as printers, scanners, webcams, and audio devices.
- **Computer Systems**: Includes all physical and virtual machines used for data processing and communication, including desktops, laptops, and servers managed by the County.
- **Continuity of Operations**: The capability to continue essential functions and services across a wide range of potential emergencies or operational interruptions.
- **Disaster Recovery**: A set of policies and procedures to enable the recovery or continuation of vital technology infrastructure and systems following a natural or human-induced disaster.
- **Domain**: The County's officially registered internet domain used for email, website, and online service hosting.
- **Electronic Funds Transfer (EFT)**: The electronic transfer of money from one account to another, either within a single financial institution or across multiple institutions.
- **Encryption**: The process of converting data into a coded format to prevent unauthorized access.
- **External Hardware**: Any physical component that connects to a computer system to provide input, output, or auxiliary support. Examples include monitors, keyboards, mice, external drives, signature pads, and card readers.
- **Firewall**: A network security system that monitors and controls incoming and outgoing network traffic based on predetermined security rules.
- **Internal Hardware**: Any physical component which makes up the internal functions of a computer system. This includes, but is not limited to, motherboards, hard drives, RAM, processors, and power supplies.

- **Information Security**: The practice of defending information from unauthorized access, use, disclosure, disruption, modification, or destruction.
- **Patch Management**: The process of managing updates to software and systems to address security vulnerabilities and improve functionality.
- **Phishing**: A type of cyberattack where malicious actors attempt to trick individuals into providing sensitive information, such as passwords or financial details.
- **Software**: Any licensed, freeware, or open-source program or application intended for use on County-owned systems or for County business purposes.
- **Two-Factor Authentication (2FA)**: An additional layer of security requiring two forms of identification to access systems or data.
- **Virtual Private Network (VPN)**: A secure connection that encrypts data transmitted between a user and a network, often used for remote access.

GOVERNANCE AND ADMINISTRATIVE OVERSIGHT

Policy Statement:

It is the policy of the DeSoto County Board of County Commissioners to ensure that all information technology assets, systems, and services are administered in a manner that promotes efficiency, accountability, and operational continuity. All administrative oversight and documentation of technology infrastructure shall be maintained by the IT Department.

Policy Directives:

1. The IT Department shall maintain an accurate inventory of all technology hardware and software, including licensing information, version numbers, and assigned users or departments.
2. All contracts for IT services, including hardware leases, cloud services, managed services, or maintenance agreements, must be reviewed and cataloged by the IT Department. The IT Department will track expiration and renewal dates and ensure contract compliance.
3. The IT Department shall periodically conduct audits of technology systems and usage. Results will be reported to the County Administrator and Department Directors with recommendations for improvements or corrections.
4. Technical infrastructure, including network maps, system architecture, and standard configurations, shall be documented and maintained. This documentation shall be updated as changes occur.
5. The IT Department shall be involved in all technology-related procurement discussions to ensure compatibility and compliance with existing systems and policies.

COMPUTER SYSTEMS AND HARDWARE

Policy Statement:

All computer systems, hardware, peripherals, and mobile devices shall be selected and procured to ensure uniformity, cost-efficiency, system compatibility, and long-term maintainability. The IT Department shall be the sole authority responsible for evaluating and authorizing such acquisitions in compliance with County policy.

Policy Directives:

1. The IT Department shall maintain and regularly update a list of minimum technical specifications for County computer systems and related equipment. All purchases shall conform to these specifications unless otherwise authorized in writing.
2. All computer hardware, including peripherals and external devices, must be evaluated for compatibility with the County's existing infrastructure. Any requests for non-standard hardware shall include justification and must be reviewed and approved by the IT Department.
3. Mobile devices are limited to employees whose duties require mobile communication. The IT Department will manage replacements and evaluate service issues.
4. No hardware, peripherals, or mobile devices may be purchased, leased, or otherwise acquired using County funds without prior review and written approval by the IT Department or the County Administrator. Unauthorized purchases may be subject to denial of support or return at departmental expense.

SOFTWARE

Policy Statement:

All software installed or used on County-owned systems shall be legally obtained, properly licensed, and approved by the IT Department before acquisition or installation. This ensures compliance, cybersecurity, integrity, and consistency.

Policy Directives:

1. All software must be requested through and approved by the IT Department prior to acquisition, download, or use. This includes freeware, open-source, and cloud-based applications.
2. Only the IT Department is authorized to procure, license, and distribute software on behalf of the County, unless otherwise authorized in writing by the County Administrator or as specified in another provision of this policy.

3. All software licenses shall be registered in the name of the DeSoto County Board of County Commissioners. The use of personal or third-party software on County devices is strictly prohibited.
4. All software installations shall be performed or expressly authorized by the IT Department to ensure compatibility, security, and standardization.
5. The IT Department shall maintain list of preauthorized software permitted for use on County systems. Freeware on the list may be downloaded without additional approval. Preauthorized paid software may be procured by Department Directors, subject to budget availability and notification to the IT Department.
6. Periodic audits will verify licensing compliance. Unauthorized or unlicensed software will be removed immediately.
7. Unauthorized software use may be reported to the appropriate Department Director or County Administrator.
8. All software must be compatible with County systems and meet security standards.

BRING YOUR OWN DEVICE (BYOD)

Policy Statement:

The County permits the limited use of personal devices for County-related business if the devices are preapproved, secured, and compliant with County IT policies.

Policy Directives:

1. Users must document their personal devices with the IT Department and receive authorization before use.
2. Under no circumstances may employees install County owned software on personal devices, (i.e. licensed or subscription software such as Adobe or Microsoft)
3. Devices must meet County security standards and may be subject to configuration requirements.
4. Confidential data must not be stored on personal devices without explicit written approval.
5. The County reserves the right to inspect, monitor, and if needed, remotely remove County data from personal devices.
6. Personal device use does not entitle the owner to reimbursement or technical support.
7. Violation of this policy may result in revocation of BYOD privileges or disciplinary action.

SECURITY AND ACCESS CONTROL

Policy Statement:

To protect the confidentiality, integrity, and availability of its information systems and data all County personnel must adhere to appropriate technical and procedural controls that reduce security risks and prevent unauthorized access, use, or disclosure of County information.

Policy Directives:

1. The IT Department, in collaboration with the County Administrator, shall establish and maintain classifications for County data and ensure appropriate security levels are enforced.
2. Access to County systems shall be granted only to those who require it for official duties. Inactive or unnecessary accounts must be removed promptly.
3. All systems must be equipped with current antivirus, antimalware, and endpoint protection software maintained by the IT Department.
4. Servers and networking equipment must be protected in secure environments.
5. All employees must complete mandatory and annual security awareness training.
6. Security incidents must be reported immediately to the IT Department. Investigation and mitigation will be documented.
7. The IT Department will perform audits and report any significant findings to the County Administrator.

CONTINUITY AND DISASTER RECOVERY

Policy Statement

It is the policy of the DeSoto County Board of County Commissioners to ensure uninterrupted operations through robust backup practices, disaster recovery procedures, and coordinated emergency response. The County shall maintain comprehensive plans to prevent, respond to, and recover from incidents impacting critical IT systems. The County may choose to utilize a 3rd party vendor for this service.

Policy Directives:

1. The IT Department shall maintain an updated disaster recovery plan.
2. Daily backups shall be conducted and stored offsite securely.
3. Backup schedules shall be defined and tested annually. A professional service may be utilized to develop and schedule testing.
4. Recovery procedures will be documented and followed in the event of an incident.

5. Failure of any backup system or process will be reported to the County Administrator immediately, and mitigation will be documented.

This policy shall align with broader County emergency protocols.

WEBSITE AND DIGITAL COMMUNICATIONS

Policy Statement:

All County website content, hosting, and maintenance shall be managed for accessibility, accuracy, branding, and legal compliance.

Policy Directives:

1. The IT Department shall manage domain and hosting renewals.
2. Website content must comply with ADA, branding standards, and be reviewed regularly.
3. Only authorized personnel may modify the website.
4. All website data shall meet public records requirements.
5. Use of social media, blogs, and digital engagement tools or platforms shall comply with public records laws.
6. Data collected online shall follow legal privacy standards.
7. All digital content shall comply with branding guidelines.

CYBERCECURITY

Policy Directive:

1. The IT Department, in collaboration with the County Administrator, shall establish a cybersecurity plan that conforms to Section 282.3185, F.S.

DESOTO COUNTY, FLORIDA

RESOLUTION NO: 2025-_____

RESOLUTION OF THE COUNTY COMMISSION OF DESOTO COUNTY, FLORIDA, APPROVING THE INFORMATION TECHNOLOGY POLICY FOR THE BOARD OF COUNTY COMMISSIONERS, AND PROVIDING AN EFFECTIVE DATE, AND FOR OTHER PURPOSES.

WHEREAS, the DeSoto County Board of County Commissioners recognizes the importance of consistent direction, oversight, and governance of the County's technology environment; and

WHEREAS, the Information Technology (IT) Policy establishes standards for acceptable use, procurement, access, data security, and system management to protect the County's digital assets, maintain operational integrity, and reduce risks associated with unauthorized use, data loss, and cybersecurity threats; and

WHEREAS, the IT Policy ensures compliance with legal and regulatory requirements, promotes transparency and accountability, and supports continuous improvement in the use of information technology; and

WHEREAS, the Board of County Commissioners wishes to formally adopt the IT Policy to provide a framework for the responsible and secure use of technology resources across all County departments;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, that:

SECTION 1. Approval of the IT Policy

The County Commission hereby approves and adopts the Information Technology Policy as presented, which shall govern the use, management, and security of all County technology systems, devices, and data.

SECTION 2. Implementation and Oversight

The IT Department, under the direction of the County Administrator, shall be responsible for the implementation, enforcement, and periodic review of the IT Policy. All County departments, employees, contractors, and authorized users shall comply with the provisions of the IT Policy.

SECTION 3. Policy Scope

The IT Policy shall apply to:

1. All County technology systems, devices, and data.
2. All County employees, elected officials, contractors, third-party service providers, or authorized users who access or use County technology resources.

3. All IT-related procurement, licensing, installations, access controls, configurations, and maintenance activities.

SECTION 4. Effective Date

This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this ___ day of _____, 2025.

ATTEST:

_____
Mandy Hines
County Administrator

DESOTO COUNTY BOARD OF COUNTY COMMISSIONERS

_____
JC Deriso
Chairman

Approved as to form and
Legal sufficiency:

_____
Valerie Vicente, County Attorney

DeSoto County

8/12/2025

Item #: 15.

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

DEPARTMENT: Landfill
SUBMITTED BY: **Cindy Talamantez**
PRESENTED BY: **Jeff Phipps**

TITLE & DESCRIPTION:
Caterpillar D6K2 Dozer final purchase option payment of the Governmental Lease Purchase Agreement with Ring Investments.

REQUESTED MOTION:
Authorize the final purchase option payment of the Governmental Lease Purchase Agreement with Ring Investments to purchase the Caterpillar D6K2 Dozer.

SUMMARY:
Caterpillar D6K2 Dozer final purchase option payment of the Governmental Lease Purchase Agreement with Ring Investments.

BACKGROUND:
In 2020, the DeSoto County Landfill entered into a Governmental Lease-Option to Purchase Agreement with Ring Investments for a Caterpillar D6K2 Dozer. The final payment is now due; otherwise, the equipment must be returned to the dealer. Although the Landfill has traditionally utilized equipment through operating leases, the current budget includes funds to exercise the purchase option outlined in the agreement. The purchase price is $72,000.
The dozer was brand new at the time of the lease and has been covered under a comprehensive Total Repair and Maintenance Agreement since its delivery. It currently has 1,545 operating hours. Upon completion of this purchase, the Compactor will be the only remaining piece of leased equipment at the DeSoto County Landfill.

FUNDS:
Budget Amount: **$72,000**
Actual Agenda Item Cost: **$72,000**
Account Number: **400-42305347110300 and 400-42305347220300**
Explanation: **Accounts shown are Principal and Interest which is how the funds are**

budgeted.

RING INVESTMENTS, LLC

Ring Investments, LLC
500 World Commerce Parkway
St Augustine, FL 32092
904-494-1101

INVOICE

Invoice No.:
66164

Payment Due Date:
8/13/2025

Account No.:
DESOTOCO.1

DESOTO COUNTY BOCC
201 E OAK ST, SUITE 203
ARCADIA, FL 34266

Final purchase option payment on Governmental Lease-Option to Purchase Agreement for:

CATERPILLAR D6K2 DOZER
Serial Number: EL703380

REF: P O #20-70012; VENDOR #01-3389
DESOTO CO SANITARY LANDFILL

AMOUNT $72,000.00

Sales Tax Exempt

We appreciate your prompt payment
Fax: 904-281-0155
Email: Susan.Richardson@ringpower.com or Lisette.Vega@ringpower.com

Please make check payable to and mail to:
Ring Investments, LLC
500 World Commerce Parkway
St. Augustine, FL 32092

DeSoto County

8/12/2025

Item #: 16.

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

DEPARTMENT: Planning & Zoning
SUBMITTED BY: **Laura McClelland**
PRESENTED BY: **Misty Servia**

TITLE & DESCRIPTION:
COMP-0014-2025 / Transmittal of a CPA to include the Family Homestead Act / County Initiated

REQUESTED MOTION:
A motion to approve the Resolution to transmit to the appropriate agencies a proposed text amendment to the County's Comprehensive Plan implementing Section 163.3179, Florida Statutes, providing for use of property by an individual as a homestead notwithstanding the density or intensity assigned to the parcel.

SUMMARY:
The proposed text amendments to the Future Land Use Element of the County's Comprehensive Plan is made pursuant to Section 163.3179, Florida Statutes, which permits local governments to adopt revisions to their comprehensive plan to allow for use of property by an individual solely as a homestead, notwithstanding the density or intensity assigned to the parcel in the County's Comprehensive Plan Future Land Use Map, if said property was conveyed by a relative as defined in said statute (the "Family Homestead Act"). If the proposed text amendment is adopted, staff will prepare land development regulations for future consideration to implement the new policy.

DESOTOBOCC.COM
DESOTO COUNTY, FLORIDA

DESOTO COUNTY DEVELOPMENT DEPARTMENT
STAFF REPORT

CASE:	COMP-0014-2025
REQUEST:	County-Initiated Text Amendment to the Comprehensive Plan to include the Family Homestead Act
APPLICANT:	DeSoto County Government
PROPERTY ID:	NA
PROPERTY ADDRESS:	NA

OVERVIEW OF REQUEST

In May 2024, Development Department staff presented "Planning 101" and "Plat Process" presentations to the Planning Commission and the Board of County Commissioners (the "Board"). On January 28, 2025, a follow-up workshop was held before the Board related to the County's "Plat Process" and the subdivision of lands within the County more generally. Thereafter, an additional evening workshop was held on Feb. 24, 2025, to add another opportunity for public comment.

The presentations included an overview of issues and highlighted areas where clarity is lacking in the County's Land Development Regulations (LDRs) and Comprehensive Plan. Recommended amendments included the ability for qualifying property owners to be able to utilize Section 163.3179, Florida Statutes, which permits local governments to adopt revisions to their comprehensive plan to allow for use of property by an individual solely as a homestead, notwithstanding the density or intensity assigned to the parcel in the County's Comprehensive Plan Future Land Use Map, if said property was conveyed by a relative as defined in said statute (the "Family Homestead Act").

The following are proposed amendments to the DeSoto County Comprehensive Plan related to the implementation of the Family Homestead Act. The following is the text of the statute in its entirety:

> *163.3179 Family homestead.—A local government may include in its comprehensive plan a provision allowing the use of a parcel of property solely as a homestead by an individual who is the grandparent, parent, stepparent, adopted parent, sibling, child, stepchild, adopted child, or grandchild of the person who conveyed the parcel to said individual, notwithstanding the density or intensity of use assigned to the parcel in the plan. Such a provision shall apply only once to any individual.*

As noted above, pursuant to the statute, the owner may convey a portion of the parcel to an "immediate family member". This is defined as a grandparent, parent, stepparent, adopted parent, sibling, child,

stepchild, adopted child or grandchild of the person who conveyed the parcel to said individual. The property conveyed would be for use of that family member solely as a homestead, as an exception to the density provisions contained in the Comprehensive Plan.

This exception shall apply only once to any such immediate family member. However, this exception shall not apply to lots in platted subdivisions.

The DeSoto County Land Development Regulations and Comprehensive Plan do not reflect this platting process from the FL Statutes which would be advantageous to many families in the county that desire to provide some land to a family member. An accompanying amendment to the LDRs clarifies procedures for lot splits or subdivision of land for the purpose of conveying a lot or parcel to immediate family members meeting these requirements for the establishment of a homestead. It provides for minimum lot size of the lots and the remaining lot. All other applicable provisions of the Comprehensive Plan and the LDRs will apply.

Proposed Amendment

The following new Policy 1.1.15 is proposed in the Future Land Use Element, under Objective 1.1: Land Use Categories Established.

Policy1.1.15 *Family Homestead*. Pursuant to Florida Statutes Section 163.3179, a person owning a parcel may convey a portion of the parcel to an "immediate family member", defined as a grandparent, parent, stepparent, adopted parent, sibling, child, stepchild, adopted child or grandchild of the person who conveyed the parcel to said individual, for use of that family member solely as a homestead, as an exception to the density provisions contained in this element. This exception shall apply only once to any such immediate family member. However, this exception shall not apply to lots in platted subdivisions. The land development regulations shall provide procedures for lot splits or subdivision of land for the purpose of conveying a lot or parcel to immediate family members meeting these requirements for the establishment of a homestead and shall provide for minimum lot size of the lots so created and the remaining lot. Lot splits or subdivisions of land permitted pursuant to this policy shall be subject to compliance with all other applicable provisions of this Comprehensive Plan and the LDRs."

Additionally, a superscript "(1)" corresponding to a footnote (1) shall be added to "Base Density/Intensity" column title to cross-reference the new Policy 1.1.15.

Should the proposed text amendment be adopted, an accompanying amendment to the LDRs will be presented to the Board for consideration.

AMENDMENT PROCESS

Florida Statutes Chapter 163.3184(3) Expedited State Review Process, which outlines the specific process for text amendments to Comprehensive Plans. These proposed amendments will have the following schedule:

- August 5, 2025 – Legislative public hearing by the Planning Commission sitting as the Local Planning Agency
- August 12, 2025 – Legislative public hearing with the Board of County Commissioners to consider transmittal of amendment to State.
- Legislative public hearing with the Board of County Commissioners to consider adoption of the amendment (date to be determined).

REQUIRED NOTIFICATIONS:
The public hearing on this item was advertised in the newspaper indicating the time, date, and location of the hearing as required by the DeSoto County land Use Regulations.

FINDINGS AND CONCLUSIONS
Based upon the information contained in this Development Review Report, the following findings of fact and conclusions of law are offered:

1. The County has initiated an amendment to the text of the Future Land Use Element of the County's Comprehensive Plan to incorporate provisions of Section 163.3179, Florida Statutes, allowing for use of property by an individual solely as a homestead, notwithstanding the density or intensity assigned to the parcel in the County's Comprehensive Plan future land use map, if said property was conveyed by a relative as defined in said statute. The Development Department has reviewed the request and determined the application is complete.

2. The Planning Director has reviewed the Comprehensive Plan Amendment application for consistency with the 13 indicators identified in Section 163.3177(6)(a)9. a, Florida Statutes, and concludes that the application **can be found to discourage** the proliferation of urban sprawl and **can be found to be consistent** with said Section 163.3177(6)(a)9.a, Florida Statutes.

3. The Planning Director has reviewed the Comprehensive Plan Amendment for consistency with the eight (8) factors identified in Section 163.3177(6)(a)9.b, Florida Statutes, and concludes the application **can be found to be consistent** with said Section 163.3177(6)(a)9. b, Florida Statutes.

4. The Planning Director has reviewed the proposed amendment against the Comprehensive Plan's goals, objectives and policies and concludes it **can be found to be** consistent.

5. The due public notice requirements have been satisfied.

VI. ALTERNATIVE ACTIONS

The Planning Commission / LPA has one of the following alternative actions at its disposal:

A. Enter into the record the Development Review Report and all other documents and evidence presented at the hearing and forward the record to the Board of County Commissioners with a recommendation that the proposed Resolution be transmitted to the State Department of Commerce.

B. Enter into the record the Development Review Report and all other documents and evidence presented at the hearing, amend the findings and conclusions contained herein to support the Planning Commission's recommendation, and forward the record to the Board of County Commissioners with the recommendation that the proposed Resolution not be transmitted to the State Department of Commerce.

Attachment:
Resolution for Transmittal

DESOTO COUNTY, FLORIDA
RESOLUTION 2025- ___

A RESOLUTION OF THE DESOTO COUNTY BOARD OF COUNTY COMMISSIONERS APPROVING FOR TRANSMITTAL TO ALL REQUIRED ENTITIES A PROPOSED TEXT AMENDMENT TO THE FUTURE LAND USE ELEMENT OF THE DESOTO COUNTY COMPREHENSIVE PLAN TO ADD A NEW POLICY 1.1.15 TO OBJECTIVE 1.1, PURSUANT TO SECTION 163.3179, FLORIDA STATUTES, ALLOWING FOR THE USE OF PROPERTY BY AN INDIVIDUAL SOLELY AS A HOMESTEAD, NOTWITHSTANDING THE DENSITY OR INTENSITY ASSIGNED TO THE PARCEL IN THE PLAN, IF CONVEYED BY A RELATIVE AS DEFINED THEREIN; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 125, Florida Statutes, empowers the Board of County Commissioners (hereinafter referred to as the "Board") to prepare and enforce comprehensive plans for the development of the County; and

WHEREAS, the Board has expressed a desire to amend the DeSoto County Comprehensive Plan Future Land Use Element to incorporate provisions of Section 163.3179, Florida Statutes, allowing for use of property by an individual solely as a homestead, notwithstanding the density or intensity assigned to the parcel in the County's Comprehensive Plan, if said property was conveyed by a relative as defined in said statute; and

WHEREAS, pursuant to Section 163.3184, Florida Statutes, the Board is required to transmit to the reviewing agencies and any other local government or governmental agency that has filed a written request with the governing body of the proposed Comprehensive Plan amendments; and

WHEREAS, public transmittal hearings on the Comprehensive Plan amendment were held by the DeSoto County Planning Commission, acting as the Local Planning Agency, on August 5, 2025, and by the Board on August 12, 2025, pursuant to Sections 163.3184 (3) and (5), F. S.; and

WHEREAS, upon the receipt of DeSoto County Comprehensive Plan amendment by the Florida Department of Commerce (FDC), the FDC must review the amendment and issue to DeSoto County an Objections, Recommendations and Comments (ORC) Report on the amendment; and

WHEREAS, upon receipt of the FDC ORC Report, DeSoto County has 180 days to adopt, adopt with changes, or not adopt the Comprehensive Plan amendment; and

WHEREAS, the Board directs the Development Director to transmit Comprehensive Plan text amendment to all required entities and designates the Development Director as the contact person.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORDA, AS FOLLOWS:

SECTION 1. The Board of County Commissioners hereby directs the Development Director to transmit to all applicable reviewing agencies as required by Section 163.3184, Florida Statutes, the proposed amendment to the DeSoto County Comprehensive Plan text, revising Objective 1.1 to add a new Policy 1.1.15, as more particularly set forth in Exhibit A to this Resolution.

SECTION 2. The proposed amendment to the DeSoto County Comprehensive Plan is attached as Exhibit A to this Resolution.

PASSED AND DULY ADOPTED in DeSoto County, Florida, this 12th day of August 2025.

ATTEST:

BY: _____
Mandy Hines
County Administrator

DESOTO COUNTY BOARD OF COUNTY COMMISSIONERS

By: _____
J.C. Deriso
Chairman

Approved as to form and legal sufficiency:

By: _____
Valerie Vicente
County Attorney

EXHIBIT A

DESOTO COUNTY COMPREHENSIVE PLAN FUTURE LAND USE ELEMENT GOALS, OBJECTIVES AND POLICIES

Excerpt

GOAL 1: FUTURE GROWTH

[…]

Objective 1.1: Land Use Categories Established. The generalized land use categories depicted on the Interim 2040 Future Land Use Map Series **(FLEUMS-3)** are intended to establish varying degrees of environmental protection and intensity of development, transitioning from the natural environment to the most intensive developed areas by gradually increasing density and urban character.

MEASURABLE TARGET*: Existence of implementing zoning classifications and number of units and/or number of square feet approved each year pursuant to regulations governing these land use classifications.*

Policy 1.1.1: *Future Population.* The Future Land Use Map shall contain an adequate supply of lands to accommodate the projected population.

Policy 1.1.2: *Land Use Categories.* The County shall implement the following land use categories as shown on the Future Land Use Map.

Land Use Categories	Base Density[1]/Intensity	Bonus** (Policy 1.1.3)
Rural/Agriculture	Residential – Up to 1 du/10 acres Non-residential – Up to 0.4 FAR maximum	**No bonus**
Low-Density Residential	Residential – Up to 2 du/acre Non-residential – Up to 0.4 FAR maximum	3.5 du/ac maximum* 1.0 FAR maximum
Medium-Density	Residential – Up to 3.5 du/acre	5 du/ac maximum *
Neighborhood (Live/Work) Mixed	Residential – Up to 3.5 du/acre Non-residential – Up to 0.4 FAR	5 du/ac maximum* 0.6 FAR maximum*
Employment Center	Non-residential – Up to 0.5 FAR	0.7 FAR maximum*
Urban Central Mixed Use	Residential – Up to 5 du/acre Non-residential – Up to 0.6 FAR	8 du/acre maximum 2.0 FAR maximum
Commercial	Non-residential- Up to 0.25	0.35 FAR maximum*

[1] See Policy 1.1.15 for density exceptions for family homesteads as permitted by Section 163.3179, Florida Statutes.

Land Use Categories	Base Density[1]/Intensity	Bonus** (Policy 1.1.3)
Public Land and Institutions	Publicly and semi-publicly owned lands that are effectively controlled from developing into a typical residential density or private non-residential land use not involved in service to the public. Examples include park, correctional facilities, sewer plants, etc.	
Electrical Generating Facility	This land use category is intended for electrical power generating facilities, which includes electric power plants and related facilities. This public service use includes directly related facilities for the production of electricity.	
Preservation	Dedicated by plat, site plan, easement or similar designation; permanently protected environmentally sensitive lands that may only be utilized for limited passive recreation	
Overlays	**Conservation**: Limited development subject to environmental analysis and protection of natural resources. Reverts to underlying future land use category if not in conservation area.	
	Generalized Phosphate Mining: Areas identified as having the highest potential for phosphate mining based on soil types and recognized mineral deposits.	
Master Planned Area	Identified and planned larger projects that must be developed as a whole. They are identified to ensure overall community/county integration and vision is achieved, versus isolated islands of development.	

Policy 1.1.3: Density Unit *Bonus Limits.* The Land Development Regulations shall require Planned Developments and include performance criteria for density bonuses within the various future land use categories, up to the following levels:

(1) Low-Density Residential Use - Up to 3.5 dwelling units per acre and up to a 1.0 FAR
(2) Medium-Density Residential Use - Up to 5 dwelling units per acre
(3) Neighborhood Mixed Use – Up to 5 dwelling units per acre and up to 0.6 FAR
(4) Employment Center- up to 1.2 FAR
(5) Urban Center Mixed Use – Up to 8 dwelling units per acre; up to 1.6 FAR

Policy 1.1.4: Density and Intensity Bonus Criteria. A bonus point schedule shall be established within the Land Development Regulations. The schedule shall give consideration to the performance criteria listed below as a minimum:

(1) Provisions and proximity to public infrastructure (water, sewer, urban roads)
(2) Proximity to public safety (Fire/EMS)
(3) Proximity to schools
(4) Use of clustering and protection of environmentally sensitive areas
(5) Increased urban design and landscaping
(6) Increased public recreation and open space
(7) Affordable Housing
(8) Mixed use developments and mixed use buildings
(9) Adjacent to lands developed with similar densities
(10) Connectivity between developments
(11) Donation of usable public land

(12) Use of multiple performance criteria to achieve higher densities
(13) Transfer of Development Rights (TDR's)
(14) Proximity to other supporting uses to reduce vehicle miles traveled or improved walkability.
(15) Ability of non-residential use to buffer residential from arterial and collector roads.

Policy 1.1.5: *Density/Intensity*. A binding site plan shall be required to be submitted and approved by the County as part of any applicant's request to receive an intensity/density bonus, including a rezoning, which demonstrates compliance with bonus criteria and LDR requirements

Policy 1.1.6: *Minimum Standards for Zoning District Applications.* The County shall monitor the Land Development Regulations and amend as needed, to incorporate the minimum standards that must be met for rezoning and bonus requests within the various future land use categories.

Policy 1.1.7: *Special Area Plans.* The County shall encourage preparation of special area studies, sector plans and other micro area land use studies to plan suitable land development patterns and coordinate the provision of necessary infrastructure and services.

Policy 1.1.8: *Zoning Districts.* The County shall establish, as needed, zoning districts to implement the goals of current and future land use categories.

Policy 1.1.9: *Zoning District Application Table.* The County shall amend its Land Development Regulations to include land use/zoning regulations/tables establishing zoning districts that implement current and future land use categories.

Policy 1.1.10: *Zoning Map.* The County shall amend its Zoning Map to apply newly created zoning districts.

Policy 1.1.11: *Rezoning.* The zoning amendment criteria in the Land Development Regulations shall be used to determine if a rezoning request to a new district is appropriate for a given property, in accordance with the comprehensive plan. The following general criteria, at a minimum, will be considered as part of the rezoning review process:
(1) Location, availability and capacity of public services and facilities.
(2) Proximity to similar densities/intensities.
(3) Location within transportation network.
(4) Environmental protection.

Policy 1.1.12: *Density Measurement.* Residential density shall be defined as the amount of dwelling units allowed per gross acre. This calculation shall include the entire property including roads, stormwater facilities, recreation areas, agricultural areas, natural resource preserves, etc. It shall not include areas separated off for non-residential uses (outparcels) or those areas otherwise not included as part of an overall development plan. It shall also not include property within the conservation overlay area, for which density within the area shall be calculated separately.

Policy 1.1.13: *BEBR*. The County will ensure that the Future Land Use Map includes

adequate amounts of lands to accommodate the medium projected housing growth by the University of Florida's Bureau of Economic and Business Research for a 10-year and 15-year planning period.

Policy 1.1.14: *Essential Services and Structures*. "Essential Services" (to include infrastructure such as water, wastewater, cable TV, etc.) and "Essential Services Facilities" (to include structures, housing or ancillary infrastructure) shall be allowed in any zone district through the County's Development Plan process.

Policy 1.1.15: *Family Homestead*. Pursuant to Florida Statutes Section 163.3179, a person owning a parcel may convey a portion of the parcel to an "immediate family member", defined as a grandparent, parent, stepparent, adopted parent, sibling, child, stepchild, adopted child or grandchild of the person who conveyed the parcel to said individual, for use of that family member solely as a homestead, as an exception to the density provisions contained in this element. This exception shall apply only once to any such immediate family member. However, this exception shall not apply to lots in platted subdivisions. The land development regulations shall provide procedures for lot splits or subdivision of land for the purpose of conveying a lot or parcel to immediate family members meeting these requirements for the establishment of a homestead and shall provide for minimum lot size of the lots so created and the remaining lot. Lot splits or subdivisions of land permitted pursuant to this policy shall be subject to compliance with all other applicable provisions of this Comprehensive Plan and the LDRs.

DeSoto County

8/12/2025

Item #: 17.

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

DEPARTMENT: Planning & Zoning
SUBMITTED BY: **Laura McClelland**
PRESENTED BY: **Misty Servia**

TITLE & DESCRIPTION:
Ordinance / Amending Division 2 of Article III of Chapter 20 of the DeSoto County Land Development Regulations Regarding Administrative Lot Splits

REQUESTED MOTION:
Motion to approve the Ordinance amending Division 2 of Article III of Chapter 20 of the Land Development Regulations related to Administrative Lot Splits.

SUMMARY:
AN ORDINANCE OF DESOTO COUNTY, FLORIDA, AMENDING DIVISION 2, "ADMINISTRATIVE LOT SPLITS; GENERAL EXEMPTION" OF ARTICLE III "SUBDIVISION PROCEDURES" OF CHAPTER 20 OF THE DESOTO COUNTY LAND DEVELOPMENT REGULATIONS, CONSOLIDATING THE TYPES OF ADMINISTRATIVE LOT SPLITS AVAILABLE FOR APPROVAL, ALLOWING CERTIFIED LOT SPLITS IN THE RM (RESIDENTIAL MIXED), RMF (RESIDENTIAL MULTIFAMILY), AND RMF-M (RESIDENTIAL MULTIFAMILY MIXED) ZONING DISTRICTS, CLARIFYING THE DETERMINATION OF MINIMUM LOT AREA FOR PURPOSES OF IMPLEMENTING ADMINISTRATIVE LOT SPLITS, AND CLARIFYING APPLICATION REQUIREMENTS; AMENDING SECTION 20-1650 OF ARTICLE XII "DEFINITIONS" TO ELIMINATE OR MODIFY DEFINED TERMS TO REFLECT THESE AMENDMENTS

DESOTO COUNTY

ORDINANCE NO. 2025 –

AN ORDINANCE OF DESOTO COUNTY, FLORIDA, AMENDING DIVISION 2, "ADMINISTRATIVE LOT SPLITS; GENERAL EXEMPTION" OF ARTICLE III "SUBDIVISION PROCEDURES" OF CHAPTER 20 OF THE DESOTO COUNTY LAND DEVELOPMENT REGULATIONS, CONSOLIDATING THE TYPES OF ADMINISTRATIVE LOT SPLITS AVAILABLE FOR APPROVAL, ALLOWING CERTIFIED LOT SPLITS IN THE RM (RESIDENTIAL MIXED), RMF (RESIDENTIAL MULTIFAMILY), AND RMF-M (RESIDENTIAL MULTIFAMILY MIXED) ZONING DISTRICTS, CLARIFYING THE DETERMINATION OF MINIMUM LOT AREA FOR PURPOSES OF IMPLEMENTING ADMINISTRATIVE LOT SPLITS, AND CLARIFYING APPLICATION REQUIREMENTS; AMENDING SECTION 20-1650 OF ARTICLE XII "DEFINITIONS" TO ELIMINATE OR MODIFY DEFINED TERMS TO REFLECT THESE AMENDMENTS; PROVIDING FOR REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on May 27, 2025, the DeSoto County (the "County") Board of County Commissioners adopted Ordinance No. 2025-007 (the "Ordinance"), amending the County's subdivision regulations to allow the subdivision of land, subject to certain requirements, through an administrative lot split process; and

WHEREAS, the Ordinance provided for two (2) distinct types of administrative lot splits: (a) Certified Agricultural Lots and (b) Certified Residential Lots; and

WHEREAS, following adoption of the aforementioned Ordinance, it became apparent through the processing of applications and implementation of the Ordinance that the regulations require further simplification and clarification; and

WHEREAS, the recently adopted Ordinance provides that wetlands cannot be considered when determining compliance with the required minimum lot area for a parcel in consideration the subdivision of land, however, the County does not make determinations nor identify jurisdictional wetlands, and finds that this requirement is not necessary so long as administrative lot split approvals for property that may have wetlands are conditioned upon obtaining State permits, if required; and

WHEREAS, the recently adopted Ordinance also provides that only those properties that meet the minimum requirements of the ordinance and are located within A-

10 (Agricultural – 10), A-5 (Agricultural – 5), and RSF-1, 2,3,4 or 5 (Residential Single Family) zoning districts are eligible for administrative lot splits, however, in furtherance of allowing more property owners to avail themselves of the administrative lot split process, the proposed revisions will expand the eligible zoning districts to also include RM, RMF, and RMF-M zoning districts; and

WHEREAS, it is the intent of these proposed revisions to allow for additional properties to qualify for administrative lot splits, to simplify the process, and to clarify the application documents that will be required to process said applications.

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

Section 1. Incorporation of Recitals. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Ordinance upon adoption hereof.

Section 2. Amendment to Article III, of Chapter 20 of the DeSoto County Code of Ordinances. Chapter 20, Article III, of the DeSoto County Code of Ordinances is hereby amended as follows:

ARTICLE III. – SUBDIVISION PROCEDURES

***

DIVISION 2. ADMINISTRATIVE LOT SPLITS; GENERAL EXEMPTION

Sec. 20-231. Administrative Lot Splits

(a) Desoto County authorizes ~~two (2) types of land~~ the division~~s~~ of land without the need for a plat under limited circumstances, to be approved administratively by the Development Director as more particularly set forth in this section.~~: (a) Certified Agricultural Lots and (b) Certified Residential Lots.~~

(b) Only lands that meet the minimum requirements of this section, and are located within the following zoning districts of the LDR are eligible for an administrative lot split: A-10 (Agricultural – 10), A-5 (Agricultural – 5), and RSF-1, 2,3,4 and 5 (Residential Single Family), RM (Residential Mixed), RMF (Residential Multifamily), or RMF-M (Residential Multifamily Mixed) zoning districts.

~~(a)~~ (c) Certified ~~Agricultural~~ Lots. The Development Director may administratively approve the division of unplatted land from the parent parcel, or Lot of Record~~, or Agricultural Lot~~ to create a Certified ~~Agricultural~~ Lot by means of a Certified

Boundary Ssurvey, accompanied by an attorney opinion of title or title company certificate, and ~~accompanied by~~ a metes and bounds legal description rather than a plat under the following conditions. These lots are certified as buildable lots with legal access, that meet the minimum dimensional requirements of the zoning district and conditions of approval. If all requirements are met, the maximum number of lots permitted to be created are two (2) Certified ~~Agricultural~~ Lots created from the parent parcel~~,~~ or Lot of Record~~, or Agricultural Lot~~ since May 27, 2025. Creation of the third lot will require either a minor or major subdivision approval.

(1) Certified ~~Agricultural~~ Lots shall mean any division of land that splits unplatted land from the parent parcel, ~~Agricultural Lot,~~ or Lot of Record to create parcels of land ~~that are a minimum of 10 acres,~~ that meet the minimum dimensional requirements of the zoning district as of May 27, 2025, ~~located in the A-10 (Agricultural – 10), A-5 (Agricultural – 5), and RSF-1 (Residential Single Family – 1 du/ac) zoning districts~~ and are consistent with the LDR and Comprehensive Plan.

(2) Each Certified ~~Agricultural~~ Lot shall be buildable per the current zoning of the proposed parcel(s) and have existing access to a public or private street constructed in conformance with the Desoto County or State of Florida Engineering Standards or is listed in the official inventory of County maintained streets. The County Engineer may require shared driveways for these lots.

(~~2~~3) It does not involve the establishment of a new street. Creation of a new public or private street shall require a Major Subdivision as set forth in Division 3 of this Article.

(~~3~~4) The land proposed to be split cannot be within an existing recorded or unrecorded platted subdivision, nor can the lot have been previously subdivided pursuant to the procedures set forth herein.

(4~~5~~) ~~No land below a shoreline, or part of a wetland shall be considered when determining compliance with the required minimum lot area.~~ Those properties that are located within the Conservation Overlay Future Land Use Category of the Comprehensive Plan, shall meet the standards of said overlay, and all State permitting requirements.

~~(5) Each Certified Agricultural Lot must abut an existing public road or an existing, private road that has been constructed in conformance with the Desoto County or State of Florida Engineering Standards or is listed in the official inventory of County maintained streets and must connect to a publicly maintained right-of-way.~~

(6) In requesting the administrative approval, the applicant shall provide the following items:

(i) Copy of the deed to the property. If the applicant does not own the property, they must obtain written consent from the owner, including a notarized signature, authorizing them to make the application.

(ii) Copy of the official property appraiser's map indicating the subject property and all other properties within 200 feet.

(iii) Certified Boundary S~~s~~urvey accompanied by an attorney opinion of title or title company certificate, and legal description created within 1-year of application. The Certified Boundary Survey shall include PRM's for the proposed lot corners and a legal description of the proposed lots, created within 1-year of the administrative lot split application. Moreover, the PRM's must meet the minimum requirements of Chapter 177, Florida Statutes.

(iv) Applicable fee as established by resolution of the Board of County Commissioners.

(7) Once approved by the Development Director, the approval letter, accompanied by the signed/sealed boundary survey, ~~lots~~ shall be recorded in the clerk of the court's Official Records Book for DeSoto County by the applicant within 5 business days and a certified copy of the recorded document provided to the Development Department.

~~(b) Certified Residential Lots. The Development Director may administratively approve the division of unplatted lots of record by means of a survey accompanied by a metes and bounds legal description rather than a plat under the following conditions. These lots are less than 10-acres, certified as buildable lots with legal access, meeting the minimum dimensional requirements of the zoning district, and limited to two (2) Certified Residential Lots created from the parent parcel, Lot of Record, or Agricultural Lot since May 27, 2025. Creation of the third lot under 10 acres will require either a minor or major subdivision approval.~~

~~(1) Located in the A-10 (Agricultural – 10), A-5 (Agricultural – 5), or RSF-1, 2,3,4 and 5 (Residential Single Family) zoning districts, meeting the minimum lot dimensions of the current zoning district and consistent with the Land Development Regulations and the Future Land Use Category of the Comprehensive Plan.~~

~~(2) Does not involve the establishment of a new street. Creation of a new public or private street shall require a Major Subdivision as set forth in Division 3 of this Article.~~

~~(3) Is not part of an existing recorded or unrecorded platted subdivision, nor has the lot have been previously subdivided pursuant to the procedures set forth herein.~~

~~(4) No land below a shoreline, or part of a wetland shall be considered when determining compliance with the required minimum lot area~~

~~(5) Each lot must abut an existing public road or an existing, private road that has been constructed in conformance with the Desoto County or State of Florida Engineering Standards or is listed in the official inventory of County maintained streets and must connect to a publicly maintained right-of-way.~~

~~(6) In requesting the administrative approval, the applicant shall provide the following items:~~

~~(i) Copy of the deed to the property. If the applicant does not own the property, they must obtain written consent from the owner, including a notarized signature, authorizing them to make the application.~~

~~(ii2) Copy of the official property appraiser's map indicating the subject property and all other properties within 200 feet.~~

~~(iii) Certified survey and legal description created within 1-year of the application.~~

~~(iv) Applicable fee as established by resolution of the Board of County Commissioners.~~

~~(7) Once approved by the Development Director, the lots shall be recorded in the Clerk of the Court's Official Records for DeSoto County by the applicant within 5 business days and a copy of the recorded document provided to the Development Director.~~

Section 4. **Amendment to Section 20-1650 of Article XII, of Chapter 20 of the DeSoto County Code of Ordinances**. Chapter 20, Article XII, of the DeSoto County Code of Ordinances is hereby amended as follows:

Sec. 20-1650. - Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

***

~~*Agricultural Lot(s)* shall have the same meaning as set forth in Sec. 20-232.~~

***

Certified ~~Agricultural~~ Lot (s) shall have the same meaning as set forth in Sec. 20-231.

***

~~Certified Residential Lot(s) shall have the same meaning as set forth in Sec. 20-231.~~

***

Section 5. Repealer. All ordinances, or parts of ordinances, in conflict herewith be, and the same, are hereby repealed.

Section 6. Severability. If any section, subsection, clause, or provision of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, the remainder shall not be affected by such invalidity.

Section 7. Inclusion in the Code. It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of this Ordinance shall become and made a part of the Code of Ordinances of DeSoto County, Florida ; that the sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word, as required.

Section 8. Effective Date. This Ordinance will become effective as provided by law.

DULY PASSED AND ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, this 12th day of August, 2025.

ATTEST:

By: _____
Mandy Hines
County Administrator

BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA

By: _____
J.C. Deriso, Chairman
Board of County Commissioners

APPROVED AS TO LEGAL FORM

By: _____
Valerie Vicente
County Attorney

DeSoto County

8/12/2025

Item #: 18.

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

DEPARTMENT: Planning & Zoning
SUBMITTED BY: **Laura McClelland**
PRESENTED BY: **Misty Servia**

TITLE & DESCRIPTION:
Ordinance / Amending Division 3 of Article III of Chapter 20 of the DeSoto County Land Development Regulations to Provide for Approval of Plats by an Administrative Authority

REQUESTED MOTION:
Motion to approve the Ordinance amending Division 3 of Article III Chapter 20 of the Land Development Regulations providing for approval of plats by an Administrative Authority/Official.

SUMMARY:
AN ORDINANCE OF DESOTO COUNTY, FLORIDA, AMENDING DIVISION 3 "SUBDIVISION APPROVAL PROCEDURE" OF ARTICLE III "SUBDIVISION PROCEDURES" OF CHAPTER 20 OF THE DESOTO COUNTY LAND DEVELOPMENT REGULATIONS, IMPLEMENTING CHAPTER 2025-164, LAWS OF FLORIDA, WHICH REQUIRES LOCAL GOVERNMENTS TO REVIEW AND APPROVE PLATS OR REPLATS WITHOUT ACTION OR APPROVAL BY THE GOVERNING BODY THROUGH AN ADMINISTRATIVE AUTHORITY; OFFICIALLY DESIGNATING THE COUNTY ADMINISTRATOR AS THE ADMINISTRATIVE AUTHORITY FOR SAID PURPOSE

DESOTO COUNTY

ORDINANCE NO. 2025 –

AN ORDINANCE OF DESOTO COUNTY, FLORIDA, AMENDING DIVISION 2, "ADMINISTRATIVE LOT SPLITS; GENERAL EXEMPTION" OF ARTICLE III "SUBDIVISION PROCEDURES" OF CHAPTER 20 OF THE DESOTO COUNTY LAND DEVELOPMENT REGULATIONS, CONSOLIDATING THE TYPES OF ADMINISTRATIVE LOT SPLITS AVAILABLE FOR APPROVAL, ALLOWING CERTIFIED LOT SPLITS IN THE RM (RESIDENTIAL MIXED), RMF (RESIDENTIAL MULTIFAMILY), AND RMF-M (RESIDENTIAL MULTIFAMILY MIXED) ZONING DISTRICTS, CLARIFYING THE DETERMINATION OF MINIMUM LOT AREA FOR PURPOSES OF IMPLEMENTING ADMINISTRATIVE LOT SPLITS, AND CLARIFYING APPLICATION REQUIREMENTS; AMENDING SECTION 20-1650 OF ARTICLE XII "DEFINITIONS" TO ELIMINATE OR MODIFY DEFINED TERMS TO REFLECT THESE AMENDMENTS; PROVIDING FOR REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on May 27, 2025, the DeSoto County (the "County") Board of County Commissioners adopted Ordinance No. 2025-007 (the "Ordinance"), amending the County's subdivision regulations to allow the subdivision of land, subject to certain requirements, through an administrative lot split process; and

WHEREAS, the Ordinance provided for two (2) distinct types of administrative lot splits: (a) Certified Agricultural Lots and (b) Certified Residential Lots; and

WHEREAS, following adoption of the aforementioned Ordinance, it became apparent through the processing of applications and implementation of the Ordinance that the regulations require further simplification and clarification; and

WHEREAS, the recently adopted Ordinance provides that wetlands cannot be considered when determining compliance with the required minimum lot area for a parcel in consideration the subdivision of land, however, the County does not make determinations nor identify jurisdictional wetlands, and finds that this requirement is not necessary so long as administrative lot split approvals for property that may have wetlands are conditioned upon obtaining State permits, if required; and

WHEREAS, the recently adopted Ordinance also provides that only those properties that meet the minimum requirements of the ordinance and are located within A-

10 (Agricultural – 10), A-5 (Agricultural – 5), and RSF-1, 2,3,4 or 5 (Residential Single Family) zoning districts are eligible for administrative lot splits, however, in furtherance of allowing more property owners to avail themselves of the administrative lot split process, the proposed revisions will expand the eligible zoning districts to also include RM, RMF, and RMF-M zoning districts; and

WHEREAS, it is the intent of these proposed revisions to allow for additional properties to qualify for administrative lot splits, to simplify the process, and to clarify the application documents that will be required to process said applications.

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

Section 1. Incorporation of Recitals. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Ordinance upon adoption hereof.

Section 2. Amendment to Article III, of Chapter 20 of the DeSoto County Code of Ordinances. Chapter 20, Article III, of the DeSoto County Code of Ordinances is hereby amended as follows:

ARTICLE III. – SUBDIVISION PROCEDURES

***

DIVISION 2. ADMINISTRATIVE LOT SPLITS; GENERAL EXEMPTION

Sec. 20-231. Administrative Lot Splits

(a) Desoto County authorizes ~~two (2) types of land~~ the division~~s~~ of land without the need for a plat under limited circumstances, to be approved administratively by the Development Director as more particularly set forth in this section.: ~~(a) Certified Agricultural Lots and (b) Certified Residential Lots.~~

(b) Only lands that meet the minimum requirements of this section, and are located within the following zoning districts of the LDR are eligible for an administrative lot split: A-10 (Agricultural – 10), A-5 (Agricultural – 5), and RSF-1, 2,3,4 and 5 (Residential Single Family), RM (Residential Mixed), RMF (Residential Multifamily), or RMF-M (Residential Multifamily Mixed) zoning districts.

~~(a)~~ (c) Certified ~~Agricultural~~ Lots. The Development Director may administratively approve the division of unplatted land from the parent parcel, or Lot of Record~~, or Agricultural Lot~~ to create a Certified ~~Agricultural~~ Lot by means of a Certified

Boundary Ssurvey, accompanied by an attorney opinion of title or title company certificate, and ~~accompanied by~~ a metes and bounds legal description rather than a plat under the following conditions. These lots are certified as buildable lots with legal access, that meet the minimum dimensional requirements of the zoning district and conditions of approval. If all requirements are met, the maximum number of lots permitted to be created are two (2) Certified ~~Agricultural~~ Lots created from the parent parcel~~,~~ or Lot of Record~~, or Agricultural Lot~~ since May 27, 2025. Creation of the third lot will require either a minor or major subdivision approval.

(1) Certified ~~Agricultural~~ Lots shall mean any division of land that splits unplatted land from the parent parcel, ~~Agricultural Lot,~~ or Lot of Record to create parcels of land ~~that are a minimum of 10 acres,~~ that meet the minimum dimensional requirements of the zoning district as of May 27, 2025, ~~located in the A-10 (Agricultural – 10), A-5 (Agricultural – 5), and RSF-1 (Residential Single Family – 1 du/ac) zoning districts~~ and are consistent with the LDR and Comprehensive Plan.

(2) Each Certified ~~Agricultural~~ Lot shall be buildable per the current zoning of the proposed parcel(s) and have existing access to a public or private street constructed in conformance with the Desoto County or State of Florida Engineering Standards or is listed in the official inventory of County maintained streets. The County Engineer may require shared driveways for these lots.

(~~2~~3) It does not involve the establishment of a new street. Creation of a new public or private street shall require a Major Subdivision as set forth in Division 3 of this Article.

(~~3~~4) The land proposed to be split cannot be within an existing recorded or unrecorded platted subdivision, nor can the lot have been previously subdivided pursuant to the procedures set forth herein.

(4~~5~~) ~~No land below a shoreline, or part of a wetland shall be considered when determining compliance with the required minimum lot area.~~ Those properties that are located within the Conservation Overlay Future Land Use Category of the Comprehensive Plan, shall meet the standards of said overlay, and all State permitting requirements.

~~(5) Each Certified Agricultural Lot must abut an existing public road or an existing, private road that has been constructed in conformance with the Desoto County or State of Florida Engineering Standards or is listed in the official inventory of County maintained streets and must connect to a publicly maintained right-of-way.~~

(6) In requesting the administrative approval, the applicant shall provide the following items:

(i) Copy of the deed to the property. If the applicant does not own the property, they must obtain written consent from the owner, including a notarized signature, authorizing them to make the application.

(ii) Copy of the official property appraiser's map indicating the subject property and all other properties within 200 feet.

(iii) Certified Boundary S~~s~~urvey accompanied by an attorney opinion of title or title company certificate, and legal description created within 1-year of application. The Certified Boundary Survey shall include permanent reference monuments (P.R.M.s) for the proposed lot corners and a legal description of the proposed lots, created within 1-year of the administrative lot split application. Moreover, the P.R.M.s must meet the minimum requirements of Chapter 177, Florida Statutes.

(iv) Applicable fee as established by resolution of the Board of County Commissioners.

(7) Once approved by the Development Director, the approval letter, accompanied by the signed/sealed boundary survey, ~~lots~~ shall be recorded in the clerk of the court's Official Records Book for DeSoto County by the applicant within 5 business days and a certified copy of the recorded document provided to the Development Department.

~~(b) Certified Residential Lots. The Development Director may administratively approve the division of unplatted lots of record by means of a survey accompanied by a metes and bounds legal description rather than a plat under the following conditions. These lots are less than 10-acres, certified as buildable lots with legal access, meeting the minimum dimensional requirements of the zoning district, and limited to two (2) Certified Residential Lots created from the parent parcel, Lot of Record, or Agricultural Lot since May 27, 2025. Creation of the third lot under 10 acres will require either a minor or major subdivision approval.~~

~~(1) Located in the A-10 (Agricultural – 10), A-5 (Agricultural – 5), or RSF-1, 2,3,4 and 5 (Residential Single Family) zoning districts, meeting the minimum lot dimensions of the current zoning district and consistent with the Land Development Regulations and the Future Land Use Category of the Comprehensive Plan.~~

~~(2) Does not involve the establishment of a new street. Creation of a new public or private street shall require a Major Subdivision as set forth in Division 3 of this Article.~~

~~(3) Is not part of an existing recorded or unrecorded platted subdivision, nor has the lot have been previously subdivided pursuant to the procedures set forth herein.~~

~~(4) No land below a shoreline, or part of a wetland shall be considered when determining compliance with the required minimum lot area~~

~~(5) Each lot must abut an existing public road or an existing, private road that has been constructed in conformance with the Desoto County or State of Florida Engineering Standards or is listed in the official inventory of County maintained streets and must connect to a publicly maintained right-of-way.~~

~~(6) In requesting the administrative approval, the applicant shall provide the following items:~~

~~(i) Copy of the deed to the property. If the applicant does not own the property, they must obtain written consent from the owner, including a notarized signature, authorizing them to make the application.~~

~~(ii2) Copy of the official property appraiser's map indicating the subject property and all other properties within 200 feet.~~

~~(iii) Certified survey and legal description created within 1-year of the application.~~

~~(iv) Applicable fee as established by resolution of the Board of County Commissioners.~~

~~(7) Once approved by the Development Director, the lots shall be recorded in the Clerk of the Court's Official Records for DeSoto County by the applicant within 5 business days and a copy of the recorded document provided to the Development Director.~~

Section 4. **Amendment to Section 20-1650 of Article XII, of Chapter 20 of the DeSoto County Code of Ordinances**. Chapter 20, Article XII, of the DeSoto County Code of Ordinances is hereby amended as follows:

Sec. 20-1650. - Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

***

~~*Agricultural Lot(s)* shall have the same meaning as set forth in Sec. 20-232.~~

***

Certified ~~Agricultural~~ Lot (s) shall have the same meaning as set forth in Sec. 20-231.

***

~~Certified Residential Lot(s) shall have the same meaning as set forth in Sec. 20-231.~~

***

Section 5. Repealer. All ordinances, or parts of ordinances, in conflict herewith be, and the same, are hereby repealed.

Section 6. Severability. If any section, subsection, clause, or provision of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, the remainder shall not be affected by such invalidity.

Section 7. Inclusion in the Code. It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of this Ordinance shall become and made a part of the Code of Ordinances of DeSoto County, Florida ; that the sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word, as required.

Section 8. Effective Date. This Ordinance will become effective as provided by law.

DULY PASSED AND ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, this 12th day of August, 2025.

ATTEST:

By: _____
Mandy Hines
County Administrator

BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA

By: _____
J.C. Deriso, Chairman
Board of County Commissioners

APPROVED AS TO LEGAL FORM

By: _____
Valerie Vicente
County Attorney

CHAPTER 2025-164

Committee Substitute for Committee Substitute for Committee Substitute for Senate Bill No. 784

An act relating to platting; amending s. 177.071, F.S.; requiring that certain plat or replat submittals be administratively approved with no further action by certain entities under certain circumstances; requiring the governing body of such county or municipality to designate an administrative authority to receive, review, and process plat or replat submittals; providing requirements for such designation; defining the term "administrative authority"; requiring the administrative authority to submit a certain notice to an applicant; providing requirements for such notice; requiring the administrative authority to approve, approve with conditions, or deny a plat or replat submittal in accordance with the timeframe in the initial written notice to the applicant; requiring the administrative authority to notify the applicant in writing if it declines to approve a plat or replat submittal; requiring that the written notification contain the reasons for denial and other information; prohibiting the administrative authority or other official, employee, agent, or designee from requesting or requiring that the applicant request an extension of time; amending s. 177.111, F.S.; conforming provisions to changes made by the act; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 177.071, Florida Statutes, is amended to read:

177.071 Administrative approval of plats ~~plat~~ by designated county or municipal official ~~governing bodies~~.—

(1)(a) A plat or replat submitted under this part must be administratively approved and no further action or approval by the governing body of a county or municipality is required if the plat or replat complies with the requirements of s. 177.091. The governing body of the county or municipality shall designate, by ordinance or resolution, an administrative authority to receive, review, and process the plat or replat submittal, including designating an administrative official responsible for approving, approving with conditions, or denying the proposed plat or replat.

(b) As used in this section, the term "administrative authority" means a department, division, or other agency of the county or municipality. For purposes of issuing a final administrative approval of a plat or replat submittal, the term also includes an administrative officer or employee designated by the governing body of a county or municipality, including but not limited to, a county administrator or manager, a city manager, a deputy county administrator or manager, a deputy city manager, an assistant county administrator or manager, an assistant city manager, or other high-ranking county or city department or division director with direct or indirect

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

oversight responsibility for the county's or municipality's land development, housing, utilities, or public works programs.

(2) Within 7 business days after receipt of a plat or replat submittal, the administrative authority shall provide written notice to the applicant acknowledging receipt of the plat or replat submittal and identifying any missing documents or information necessary to process the plat or replat submittal for compliance with s. 177.091. The written notice must also provide information regarding the plat or replat approval process, including requirements regarding the completeness of the process and applicable timeframes for reviewing, approving, and otherwise processing the plat or replat submittal.

(3) Unless the applicant requests an extension of time, the administrative authority shall approve, approve with conditions, or deny the plat or replat submittal within the timeframe identified in the written notice provided to the applicant under subsection (2). If the administrative authority does not approve the plat or replat, it must notify the applicant in writing of the reasons for declining to approve the submittal. The written notice must identify all areas of noncompliance and include specific citations to each requirement the plat or replat submittal fails to meet. The administrative authority, or an official, an employee, an agent, or a designee of the governing body, may not request or require the applicant to file a written extension of time.

(4)~~(1)~~ Before a plat or replat is offered for recording, it must be administratively approved as required by this section ~~by the appropriate governing body~~, and evidence of such approval must be placed on the plat or replat. If not approved, the governing body must return the plat or replat to the professional surveyor and mapper or the legal entity offering the plat or replat for recordation. For the purposes of this part:

(a) When the plat or replat to be submitted for approval is located wholly within the boundaries of a municipality, the ~~governing body of the~~ municipality has exclusive jurisdiction to approve the plat or replat.

(b) When a plat or replat lies wholly within the unincorporated areas of a county, the ~~governing body of the~~ county has exclusive jurisdiction to approve the plat or replat.

(c) When a plat or replat lies within the boundaries of more than one county, municipality, or both ~~governing body~~, two plats or replats must be prepared and each county or municipality ~~governing body~~ has exclusive jurisdiction to approve the plat or replat within its boundaries, unless each county or municipality with jurisdiction over the plat or replat agrees ~~the governing bodies having said jurisdiction agree~~ that one plat is mutually acceptable.

(5)~~(2)~~ Any provision in a county charter, or in an ordinance of any charter county or consolidated government chartered under s. 6(e), Art. VIII of the

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

State Constitution, which provision is inconsistent with anything contained in this section shall prevail in such charter county or consolidated government to the extent of any such inconsistency.

Section 2. Section 177.111, Florida Statutes, is amended to read:

177.111 Instructions for filing plats ~~plat~~.—After the approval by the appropriate administrative authority ~~governing body~~ required by s. 177.071, the plat or replat must ~~shall~~ be recorded by the circuit court clerk or other recording officer upon submission thereto of such approved plat or replat. The circuit court clerk or other recording officer shall maintain in his or her office a book of the proper size for such papers so that they will ~~shall~~ not be folded, to be kept in the vault. A print or photographic copy must be filed in a similar book and kept in his or her office for the use of the public. The clerk shall make available to the public a full size copy of the record plat or replat at a reasonable fee.

Section 3. This act shall take effect July 1, 2025.

Approved by the Governor June 20, 2025.

Filed in Office Secretary of State June 20, 2025.

DeSoto County

8/12/2025

Item #: 19.

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

DEPARTMENT: Planning & Zoning
SUBMITTED BY: **Laura McClelland**
PRESENTED BY: **Misty Servia**

TITLE & DESCRIPTION:
Turner Excavation Pit Reclamation Assurance Agreement

REQUESTED MOTION:
Motion to approve the Turner Excavation Pit Reclamation Assurance Agreement included in the agenda, inclusive of the proposed timing of the reclamation plan contained therein.

SUMMARY:
Section 20-1006 (c) and (d) of the County's LDRs provides that for Type II, III, and IV excavation pits, prior to the issuance of a notice to proceed for an excavation permit, the owner of the property is required to enter into an assurance agreement with the County to assure complete reclamation of the excavation site. In accordance with the aforementioned LDR sections, along with the County's Excavation Management regulations, Eugene H. Turner & Son, seeks approval of the Reclamation Assurance Agreement included in the agenda.

BACKGROUND:
Eugene H. Turner & Son ("Turner") is the owner of the property (Property IDs 08-39-24-0000-0040-0000) that has been granted a Special Exception Use (Resolution 2024-088, adopted October 22, 2024), and a Type III excavation permit development plan application approval, with conditions, for excavation and major earth moving, subject to receipt of a Notice to Commence for the Excavation Permit (Resolution 2024-089 adopted on October 22, 2024).
Section 20-1006 (c) and (d) of the County's LDRs provides that for Type II, III, and IV excavation pits, prior to the issuance of a notice to proceed for an excavation permit, the owner of the property is required to enter into an assurance agreement with the County to assure complete reclamation of the excavation site.

Specifically, pursuant to the aforementioned LDR provisions, the assurance agreement shall provide for a schedule of reclamation satisfactory to the Board of County Commissioners, be recorded in the public records of the County and shall include the consent of the owner, and his/her successors in title, allowing the County to enter the excavation site to perform the reclamation in the event that reclamation is not timely performed pursuant to the approved reclamation plan. The assurance agreement acts as a covenant encumbering and running with the land. Pursuant to the LDRs, the owner shall agree to provide financial assurance for reclamation in the form of cash escrow, construction bond or irrevocable letter of credit in favor of the County prior to the issuance of a notice to proceed for the excavation permit that will remain valid for a period of one year longer than the full term of the excavation permit. The LDRs further provide that the financial assurance for excavation site improvements shall be in the amount of $7,500.00 for each acre of land included within the excavation limits.
In accordance with the aforementioned LDR sections, along with the County's Excavation Management regulations, Eugene H. Turner & Son, seeks approval of the Reclamation Assurance Agreement included in the agenda, including the schedule of reclamation provided for therein.

RECEIVED
JUL 22 2025
BY:

RECLAMATION ASSURANCE AGREEMENT

THIS RECLAMATION ASSURANCE AGREEMENT (the "Agreement") made and entered into this 22nd day of July 2025 between EUGENE H. TURNER & SON, INC. 105 S. Brevard Avenue, Arcadia, FL 34266, hereinafter referred to as ("DEVELOPER") and DESOTO COUNTY, FLORIDA, a political subdivision of the State of Florida, hereinafter referred to as ("COUNTY"), collectively referred to as the "Parties".

WITNESSETH

WHEREAS, COUNTY has heretofore adopted the DeSoto County Land Development Regulations ("LDRs") Sections 20-996 through 20-1013 regulating the removal, extraction, or mining of sand, shell or minerals; and

WHEREAS, it is a condition of the DeSoto County LDRs Sections 20-996 through 20-1013 that an application for an Excavation Permit for excavation and major earth moving be accompanied by a guarantee that the operator will comply with reclamation regulations and an approved Reclamation Plan; and

WHEREAS, specifically, Section 20-100(c) of the LDRs provides that the DEVELOPER enter into an assurance agreement with the County to assure complete reclamation of the excavation site and required external improvements, which assurance agreement shall provide for a schedule of reclamation satisfactory to the Board of County Commissioners, be recorded in the public records of the County and shall include the consent of the DEVELOPER, as owner, and his/her successors in title, allowing the County to enter the excavation site to perform the reclamation in the event that reclamation is not timely performed pursuant to the approved reclamation plan; and

WHEREAS, it is intended that this Agreement shall act as a covenant encumbering and running with the land, and that the DEVELOPER by entering into this Agreement shall agree to provide financial assurance for reclamation in the form of cash escrow, construction bond or irrevocable letter of credit in favor of the County prior to the issuance of a notice to commence for the Excavation Permit; and

WHEREAS, DEVELOPER is the owners of the property described below and has been granted a Type III excavation permit development plan application approval, with conditions, by COUNTY for excavation and major earth moving activities as more particularly set forth in Resolution 2024-089, subject to receipt of a Notice to Commence for the Excavation Permit, as defined in the DeSoto County Land Development Regulations Section 20-997, on the property described as:

S1/2 E OF US 17 LESS PARCEL 0045 AND ALSO LESS COM AT SW COR SEC 8 TH ALG W LI SEC 8 N 00D38M48S E 1291.98 FT TO SURVEY BASE LI TH ALG W LI S 00D38M48S W 71.99 FT SLY R/W LI OF STATE RD 35 FOR POB TH ALG SLY R/W N 44D38M18S E 2014.12 FT N LI OF SW1/4 SEC 8 TH ALG N LI S 89D47M21S E 193.83 FT TO PC RADIUS=20.00 FT DELTA=15D00M10 S CHORD=S 77D57M45S E TO PT TH S 85D27M50S E 35.00 FT TH S 04D32M10S W 60.00 FT TH N 85D27M50S W 35.00 FT TO PC RADIUS=80.00 FT DELTA= 40D06M08S CHORD= N 65D24M46S W TO PT TH N 45D21M42S W 9.94FT TH S 44D38M18S W 674.30 FT TH S 55D56M54S W 20.40 FT TH S 44D38M18S W 500.00 FT TH S 33D19M42S W 20.40 FT TH S 44D38M18S W 180.00 FT TH S 33D19M42S W 10.20 FT TH S 44D18M18S W 160.00 FT TH S 55D56M54S W 30.59 FT TH S 44D38M18S W 613.77 FT TO W LI OF SEC 8 TH ALG W LI N 00D38M48S E 167.01 FT TO POB INST: 201714005719

WHEREAS, DEVELOPER has submitted to COUNTY and COUNTY has approved the Reclamation Plan identified as:

Turner Borrow Pit
TELEPHONE No.: 863-494-4777
PLAN DATE: April 2, 2025
SHEET NUMBER: 26-33
PERMIT NUMBER: USE-0158-2023

which is attached hereto as Exhibit 1, as well as a Reclamation Plan Narrative which is attached hereto as Exhibit 2 (collectively, the "Reclamation Plan") and said Reclamation Plan as approved is incorporated in and made a part of this Agreement; and

WHEREAS, the LDRs Sections 20-996 through 20-1013 require a guarantee to ensure the required land reclamation is performed, and the Parties hereto agree that a surety bond in the favor of the COUNTY, as provided for in this Agreement, will fulfill that purpose; and

WHEREAS, it is the purpose of DEVELOPER in and by this Agreement to provide the COUNTY assurances that a construction bond or irrevocable letter of credit will be provided prior to the issuance of a Notice to Commence for the Excavation Permit.

NOW, THEREFORE, the Parties for the uses and purposes herein expressed agree as follows:

1. DEVELOPER agrees to present to COUNTY, prior to the issuance of a Notice to Commence, either a construction bond or irrevocable letter of credit acceptable to the

COUNTY and in favor of the COUNTY in the amount of $289,875.00 that will remain valid for a period of one (1) year longer than the full term of the Excavation Permit. The DEVELOPER shall provide verification of renewal of the construction bond or irrevocable letter of credit at least sixty (60) days prior to the expiration of said construction bond or irrevocable letter of credit, which period may be extended at the request of the County Administrator depending on the time required to accomplish reclamation of the excavation site. Failure to provide such verification shall constitute a default in the terms of the Reclamation Agreement.

2. All required reclamation shall be certified as being reclaimed to COUNTY requirements by a Professional Engineer registered in the State of Florida, and said reclamation shall be approved by the Board of County Commissioners. Upon approval of the completed reclamation by the construction bond or irrevocable letter of credit, this Agreement shall terminate and the Excavation Permit shall be voided.

3. Failure of DEVELOPER to perform the required land reclamation within the time limitations set forth in this Agreement, the DeSoto County Land Development Regulations Sections 20-1007 through 20-1008 and the approved Reclamation Plan shall entitle COUNTY to draw funds from the construction bond or irrevocable letter of credit to be used by COUNTY for completion of said Reclamation Plan. When COUNTY proceeds under the terms of this article, DEVELOPER shall be considered to be in default of this Agreement and the Excavation Permit granted to DEVELOPER by COUNTY shall be considered as revoked.

4. By entering into this Agreement, DEVELOPER hereby consents to allowing COUNTY entry on to the above-described property for purposes of monitoring compliance with the DeSoto County Land Development Regulations Sections 20-996 through 20-1013 and for purposes of completing the approved Reclamation Plan in the event of default by the DEVELOPER. DEVELOPER further agrees to the transfer of any necessary state or federal permits in the event the COUNTY elects to complete the Reclamation Plan.

5. This Agreement shall be recorded in the public records of the County at the expense of the DEVELOPER, and shall act as a covenant encumbering and running with the land.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHREOF, the Parties have signed this Agreement as of the day and year herein first above written.

EUGENE H. TURNER
& SON, INC.

By:_____
President

By:_____
Treasurer

STATE OF
COUNTY OF

Before me, this 21st day of July, 2025 personally appeared Eugene H. Turner SR and Eugene H. Turner Jr as President and Treasurer, respectively, of Eugene H. Turner & Son, Inc, to me well know to be the persons described in and who executed the foregoing instrument and who acknowledged that they did so as officers of said corporation all by and with the authority of the Board of Directors of said corporation.

My Commission Expires:

Notary Public State of Florida
Ellen Mercer Becker
My Commission HH 339199
Expires 1/14/2027

Ellen Mercer Becker

Ellen Mercer Becker
[PRINT NAME]
NOTARY PUBLIC
COMMISSION NO._____

BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA

BY: _____
Chairman

ATTEST BY: _____
County Administrator

APPROVED AS TO FORM:

_____
County Attorney

STATE OF FLORIDA
COUNTY OF DESOTO

Before me, this ____ day of _____, 20_____ personally appeared _____ and _____ as Chairman of the Board of County Commissioners and County Administrator, respectively, of DeSoto County, Florida, to me well know to be the persons described in and who executed the foregoing instruments and who acknowledge that they did so as officers of said County all by and with the authority and on behalf of said County.

My Commission Expires: _____

_____
[PRINT NAME]
NOTARY PUBLIC
COMMISSION NO.:_____

NARRATIVE TO RECLAMATION PLAN

NAME OF PROJECT: TURNER BORROW PIT

OWNER: EUGENE H. TURNER AND SONS

105 S. BREVARD AVENUE
ARCADIA, FL 34266

OPERATOR: JOHN " JR" WITT

105 S. BREVARD AVE
ARCADIA, FL 34266

a. Bear a date of issue identical to that of the reclamation plan and have each page numbered followed by the total number of pages.

Response: The date of this Reclamation Narrative is the same date of the reclamation plan - April 2, 2025.

b. Include details of planting of vegetative cover.

Response: The detailed planting cover consists of sod or approved equivalent for disturbed areas.

c. Include a schedule for:

1. The commencement and phasing of all reclamation.

Response: Reclamation will commence upon completion of all excavation activities. The site lake slopes will be graded and sodded as shown in the development plans. The site will be stabilized with seed and mulch. Littoral plantings and perimeter buffers will be planted as noted in the Excavation and Reclamation plans, signed by Matthew J Morris on April 03, 2025, and this Reclamation Narrative.

An overflow control structure will be installed in accordance with the County and Southwest Florida Water Management District regulations.

Any structures located on the property for use in the excavation process, debris and any surplus materials will be removed from the excavation site. The existing haul route on the northern end of the property will remain in place for continued use by the property owner for operation and maintenance of his properties.

2. The planting of vegetation cover including the species, quantities needed and size upon planting.

Response: A Type D buffer will be planted along US 17 in accordance with LDC Section 20-604(d), (Figure 7-7) and will consist of twelve (12) trees, 24 shrubs and 12 conifers per 100 feet. Trees shall be installed at 10 feet in height and shrubs shall be installed with 3-gallon container plantings. Trees and shrubs species may vary from those noted based upon availability at time of planting but shall comply with the list of species referenced in LDR Sec. 20-598(7).

Trees (1/2 plantings to be large variety)

- Queen Palms (M) – Arecastrum romamzoffianum
- Dahoon Holly (M) – Ilex cassine
- Live Oak (L) – Quercus laurifolia

Shrubs

- Junipers – juniperus sp.
- Crape myrtle – lagerstoemia indica
- Native azalea – rhododendron viscosum

Plantings for the littoral zone plantings are to be clustered and not exceed 50% of the shoreline perimeter to ensure adequate access for maintenance and other land purposes. Typical littoral plantings will comply with the LDR and may include, but are not limited to:

Pickerel weed – Pontederia
cordata Arrowhead –
Syngonium podophyllum
Water willow – Justicia
americana Bulrush -
Scirpoides holoschoenus
Cordgrass – Spartina

d. Include commitment for the maintenance of fences and surface water management facilities until reclamation is completed and accepted.

Response: Operation and maintenance of fences and surface water management facilities will be the responsibility of the Owner until reclamation is completed and accepted.

e. Include a detailed signed and sealed engineer's estimate for all post-excavation improvements.

Response: See attached signed and sealed Engineer's Opinion of Probable Cost, dated January 23, 2025.

f. Include an estimated time schedule and final completion for all reclamation.

Response: The permittee shall notify the Development Department in writing within 30 days following permanent cessation of all excavation activities permitted under the Excavation Permit for Lakes 1 through 5, as identified on the Reclamation Plan. The notice shall include a schedule for reclamation.

All reclamation activities shall begin within 30 days of cessation of excavation. The reclamation shall be completed within six (6) months thereafter. The requirement to complete the reclamation activities as set forth herein and the DeSoto County Land Development Regulations apply to the Permittee notwithstanding the Permittee's failure to provide the written notice of cessation of excavation as set forth above.

MORRIS
ENGINEERING & CONSULTING LLC

1/23/2025

TURNER BORROW PIT
Engineer's Opinion of Probable Cost
FOR RECLAMATION

ITEM	QUANTITY	UNIT	UNIT PRICE	TOTAL
SITEWORK				
SEED AND MULCH	721,842	SY	$ 0.30	$ 216,552.60
SOD LAKE BANK (BAHIA)	25,862	SY	$ 2.70	$ 69,827.40
			SUB TOTAL SITEWORK	**$ 286,380.00**
DRAINAGE				
36" RCP	50	LF	$ 150.00	$ 7,500.00
OVERFLOW CONTROL STRUCTURE	1	EA	$ 9,000.00	$ 9,000.00
SUB TOTAL DRAINAGE				**$ 16,500.00**
LANDSCAPE AND IRRIGATION				
LANDSCAPE BUFFERS (CLASS D BUFFER ALONG US 17)	1	LS	$ 125,000.00	$ 125,000.00
			SUB TOTAL LANDSCAPE AND IRRIGATION	**$ 125,000.00**
PROJECT TOTAL				**$ 427,880.00**

Matthew J Morris

Digitally signed by Matthew J Morris
Date: 2025.04.03 11:50:12 -04'00'

MATTHEW J. MORRIS LICENSE NO 68434 STATE OF FLORIDA PROFESSIONAL ENGINEER

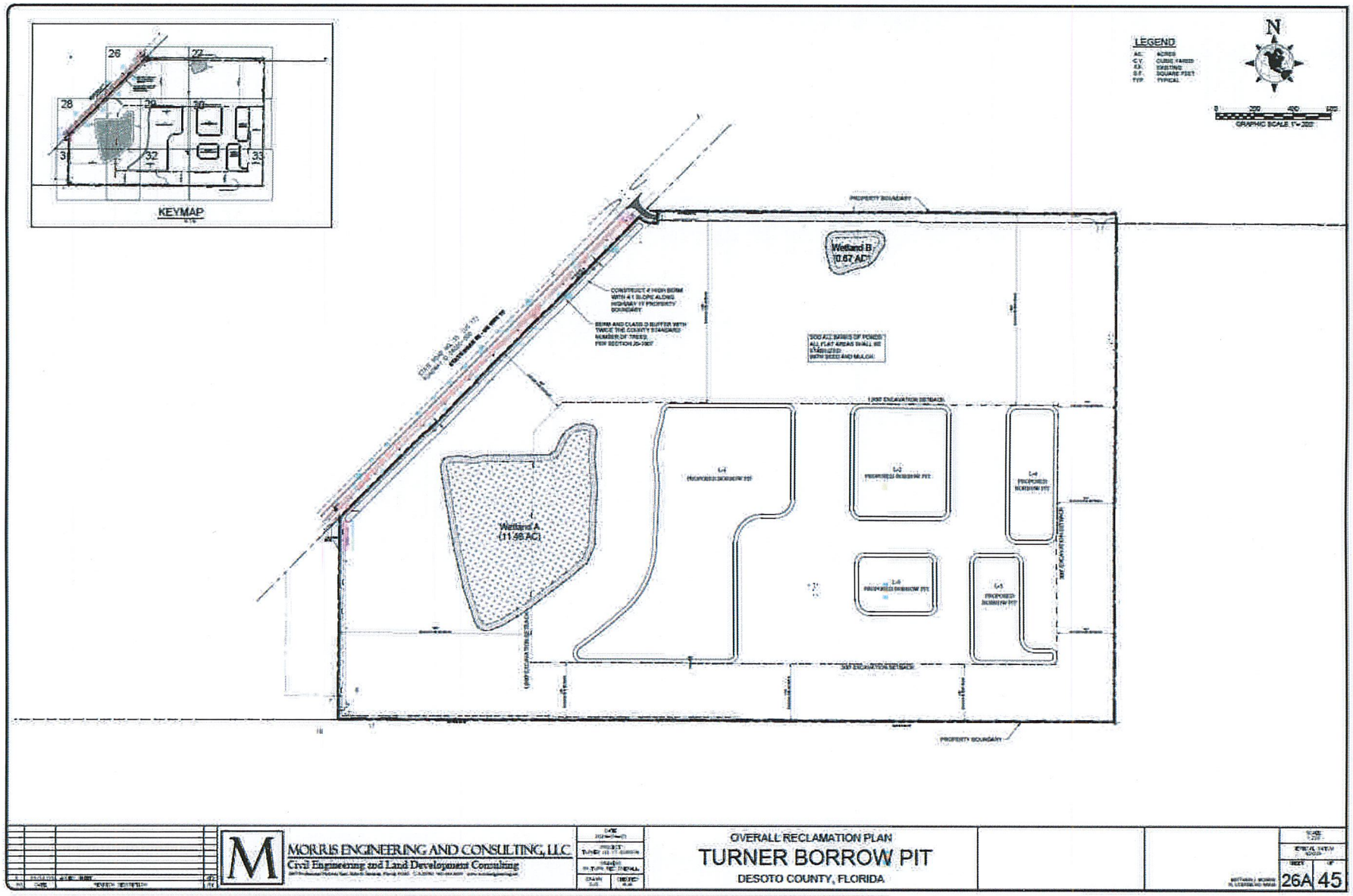
This item has been digitally signed and sealed by **Matthew J. Morris, PE.,** on the date adjacent to the seal.

Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

1/23/2025

Matthew J. Morris, P.E., Morris Engineering, 6997 Professional Pkwy E, Suite B, Sarasota, FL 34240
FL PE No. 68434

OVERALL RECLAMATION PLAN SCHEDULE – EXHIBIT 1



**Conditions on Page 2

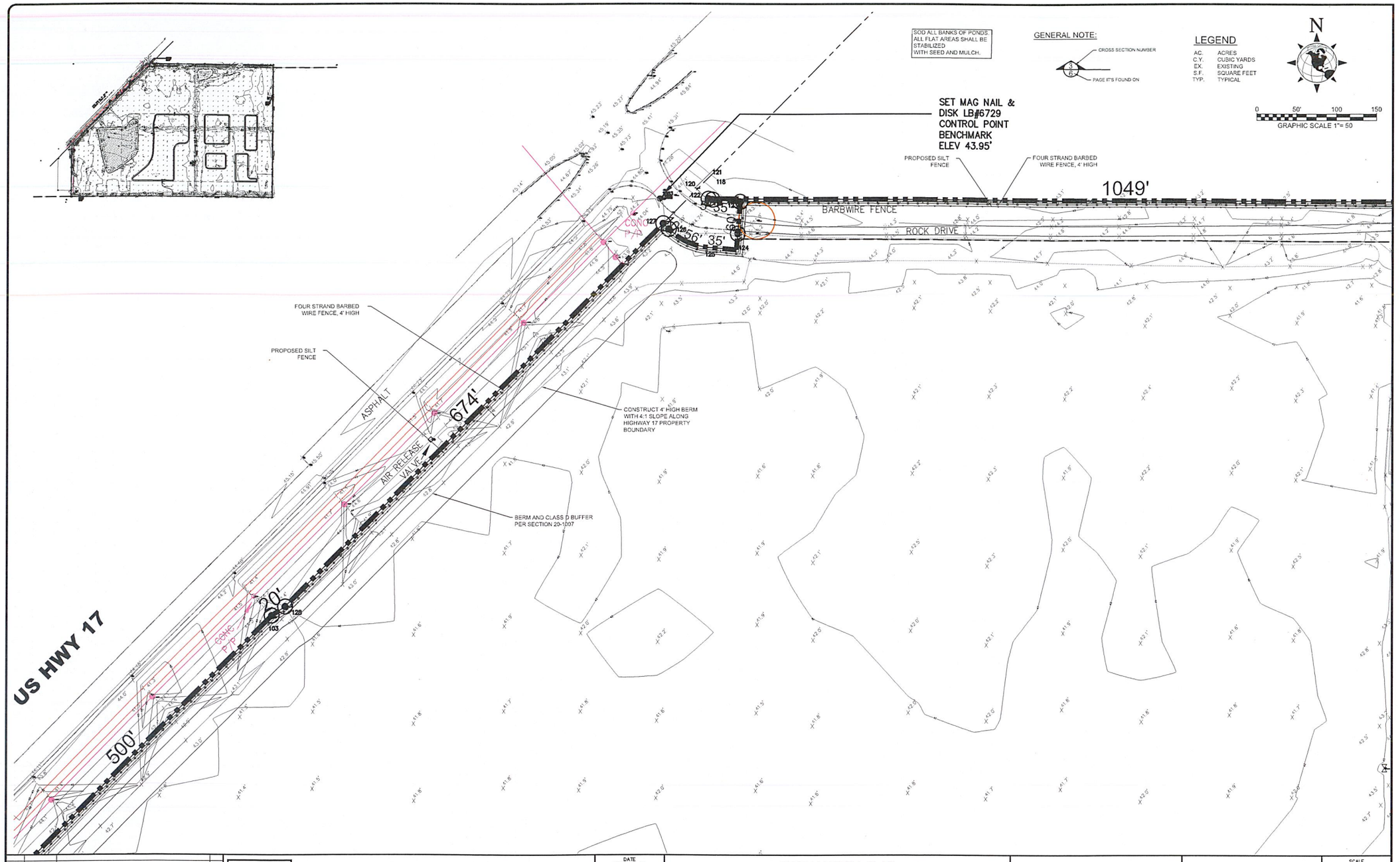
OVERALL RECLAMATION PLAN SCHEDULE – EXHIBIT 1

Conditions:

The permittee shall notify the Development Department in writing within 30 days following permanent cessation of all excavation activities permitted under the Excavation Permit for Lakes 1 through 5, as identified in this Reclamation Plan. The notice shall include a schedule for reclamation conforming to the requirements for reclamation outlined herein.

All reclamation activities shall begin within 30 days of cessation of excavation. The reclamation shall be completed within six (6) months thereafter. The requirement to complete the reclamation activities as set forth herein and the DeSoto County Land Development Regulations apply to the Permittee notwithstanding the Permittee's failure to provide the written notice of cessation of excavation as set forth above.

**Conditions on Page 2



NO.	DATE	REVISION DESCRIPTION	BY
3	12/03/24	PER DESOTO COUNTY COMMENTS	DJS
2	4/19/24	PER DESOTO COUNTY COMMENTS	DJS
1	3/4/24	PER DESOTO COUNTY COMMENTS	DJS

MORRIS ENGINEERING AND CONSULTING, LLC
Civil Engineering and Land Development Consulting
6997 Professional Parkway East, Sittio B, Sarasota, Florida 34240 C.A.28760 941-444-6644 www.morrisengineering.net

DATE 2024-04-25
PROJECT TURNER US 17 BORROW
DRAWING 04 TURN REC
DRAWN DJS | CHECKED MJM

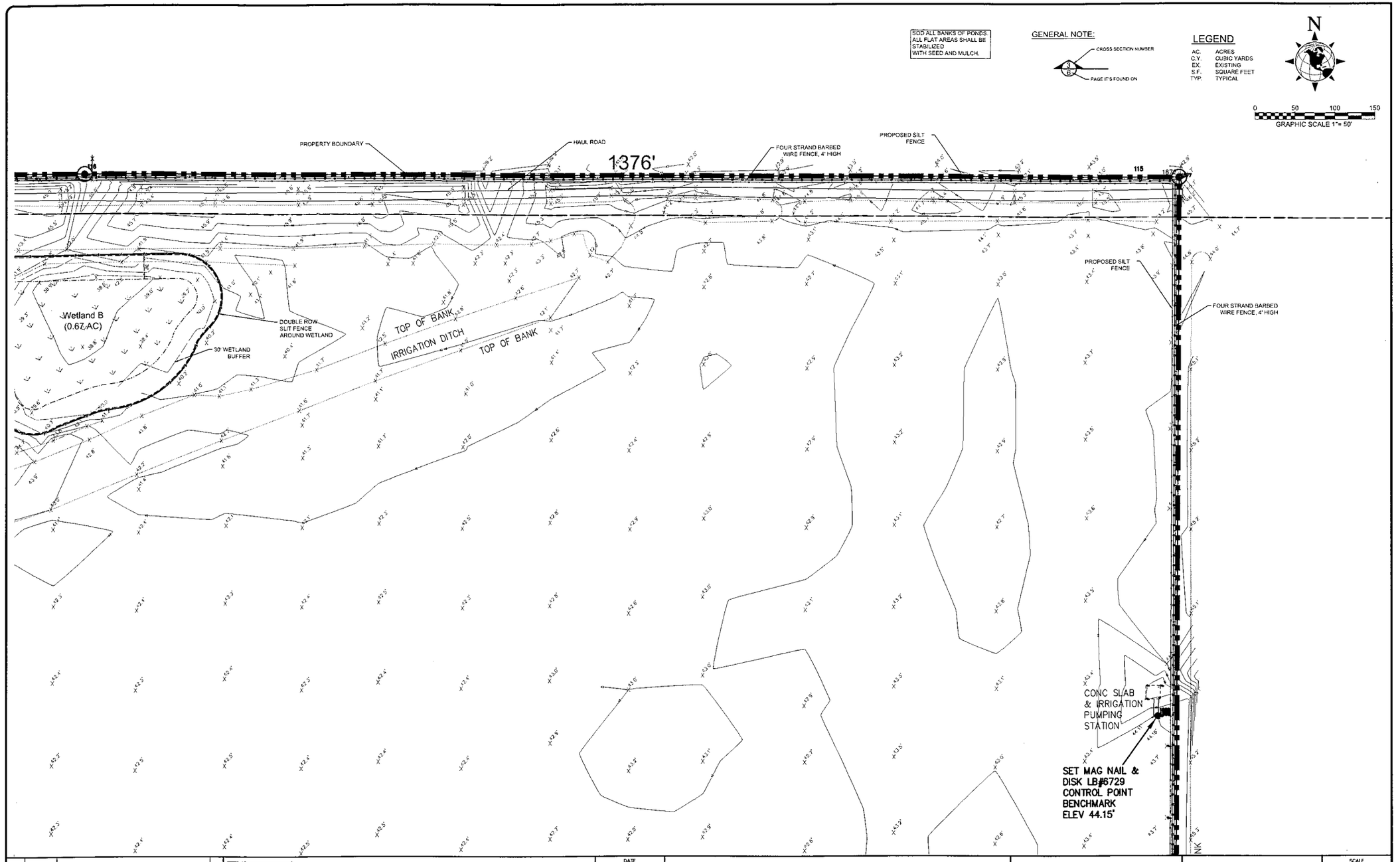
RECLAMATION PLAN

TURNER BORROW PIT

DESOTO COUNTY, FLORIDA

MATTHEW J. MORRIS FL LICENSE NO. 68434

SCALE 1: 50
VERTICAL DATUM NGVD29
SHEET 26 OF 45



NO.	DATE	REVISION DESCRIPTION	BY
4	12/03/24	PER DESOTO COUNTY COMMENTS	DJS
3	9/25/24	REVISE WETLAND B LIMITS	BTR
2	4/19/24	PER DESOTO COUNTY COMMENTS	DJS
1	3/4/24	PER DESOTO COUNTY COMMENTS	DJS

MORRIS ENGINEERING AND CONSULTING, LLC
Civil Engineering and Land Development Consulting
6947 Professional Parkway East, Suite B, Sarasota, Florida 34240 C.A. 24765 941-444-6644 www.morrisengineering.net

DATE 2024-04-25
PROJECT TURNER US 17 BORROW
DRAWING 04 TURN REC
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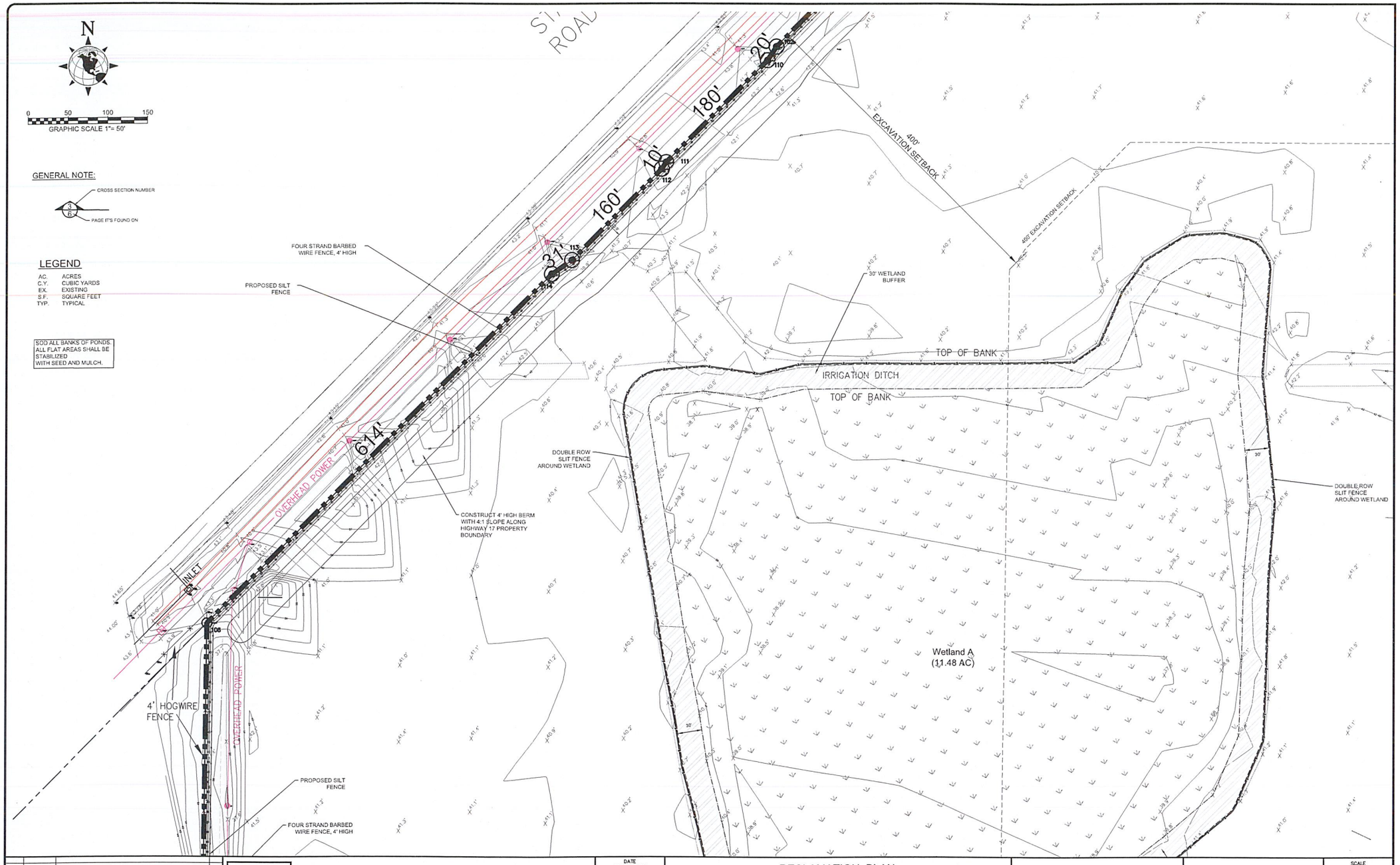
RECLAMATION PLAN

TURNER BORROW PIT

DESOTO COUNTY, FLORIDA

SCALE 1:50'
VERTICAL DATUM NGVD29
SHEET 27 OF 45

MATTHEW J. MORRIS FL LICENSE NO. 68434



NO.	DATE	REVISION DESCRIPTION	BY
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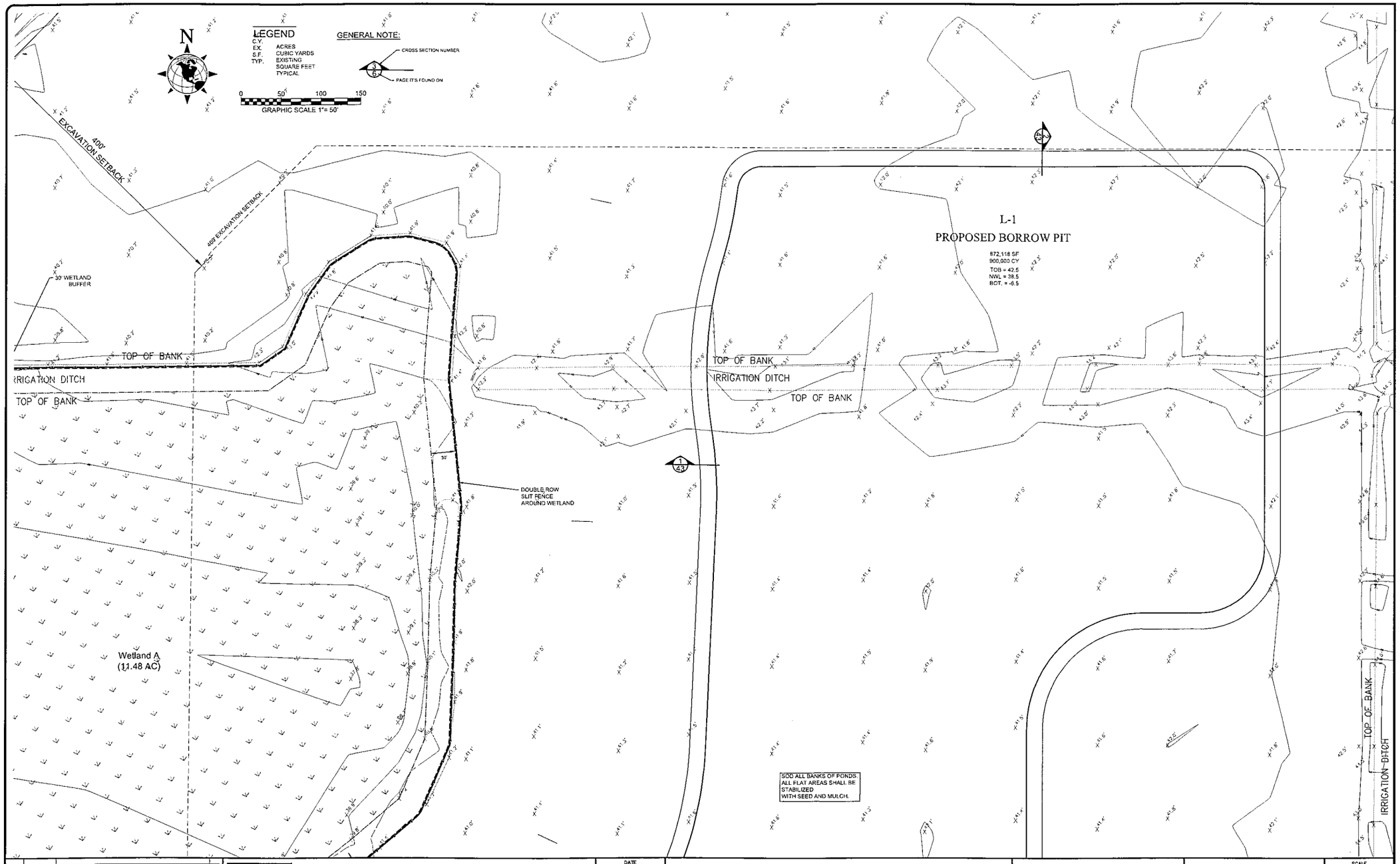
TURNER BORROW PIT

DESOTO COUNTY, FLORIDA

MATTHEW J. MORRIS
FL LICENSE NO. 68434

SCALE 1:50
VERTICAL DATUM NGVD29
SHEET 28 OF 45



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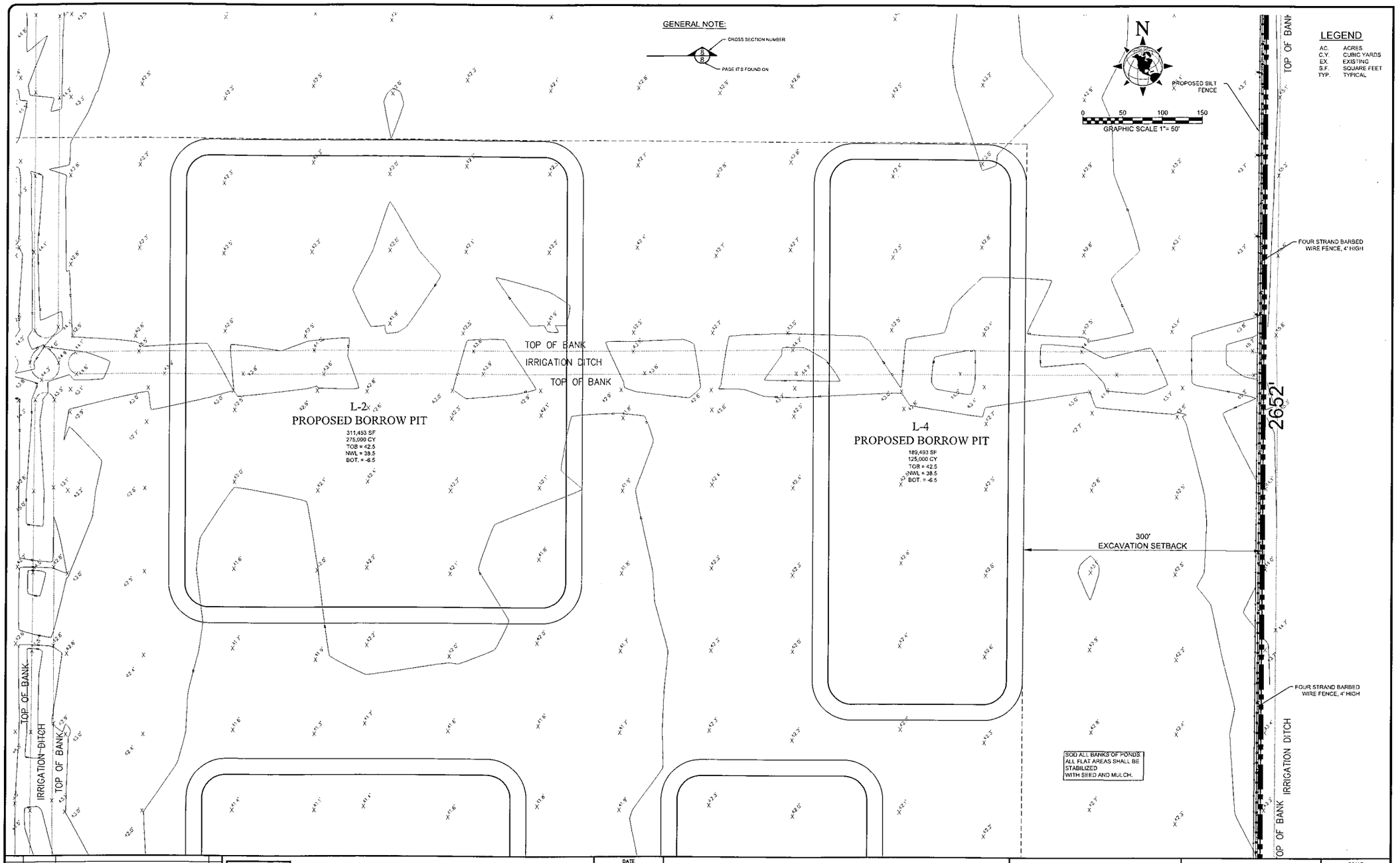
RECLAMATION PLAN

TURNER BORROW PIT

DESOTO COUNTY, FLORIDA

MATTHEW J. MORRIS
FL LICENSE NO. 68434

SCALE 1:50
VERTICAL DATUM NGVD29
SHEET 29 OF 45



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CHECKED MJM

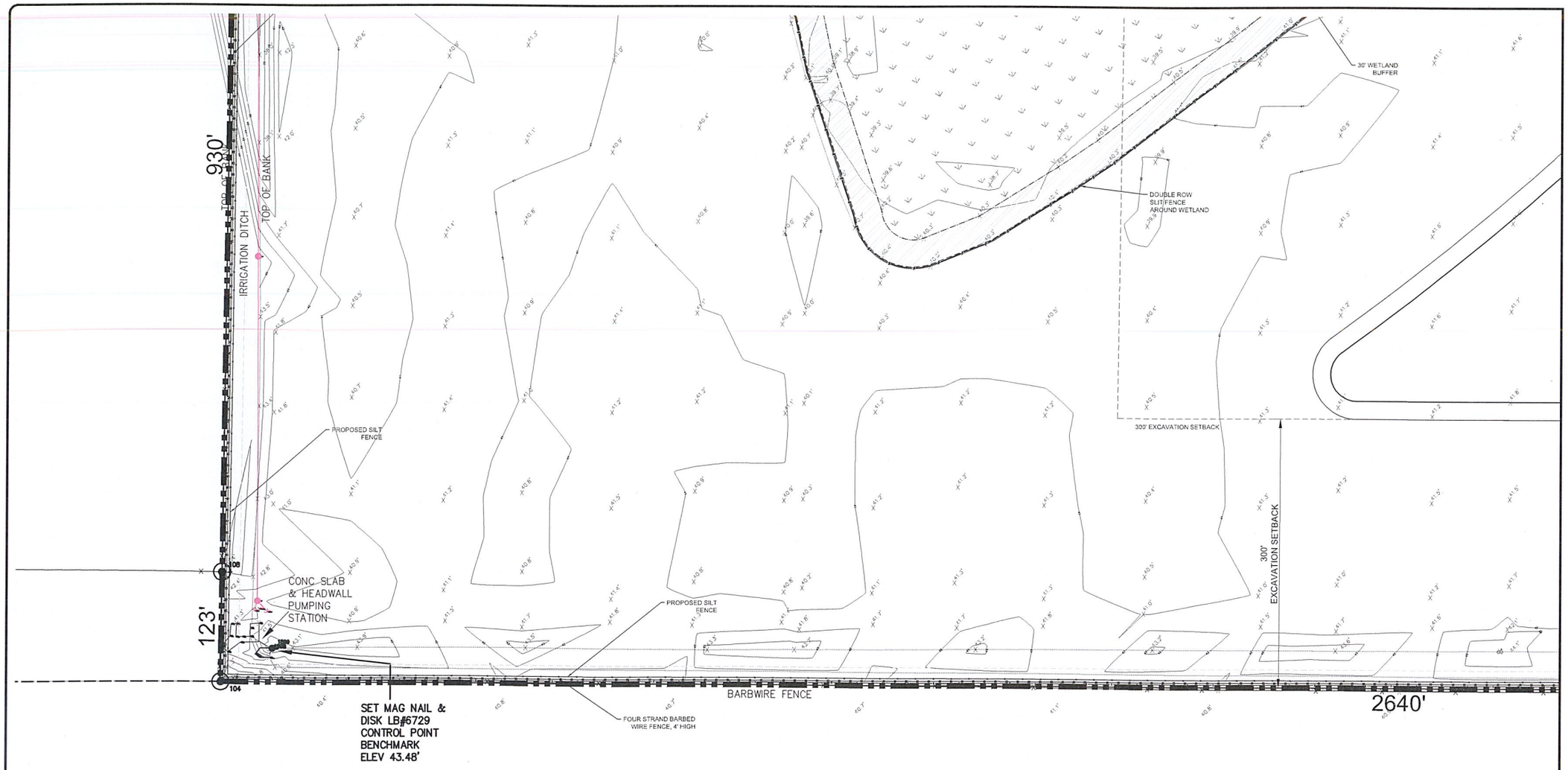
RECLAMATION PLAN

TURNER BORROW PIT

DESOTO COUNTY, FLORIDA

SCALE 1:50
VERTICAL DATUM NGVD29
SHEET 30 OF 45

MATTHEW J. MORRIS
FL LICENSE NO. 68434



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GENERAL NOTE:

CROSS SECTION NUMBER
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C.Y.	CUBIC YARDS
EX.	EXISTING
S.F.	SQUARE FEET
TYP.	TYPICAL

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NO.	DATE	REVISION DESCRIPTION	BY
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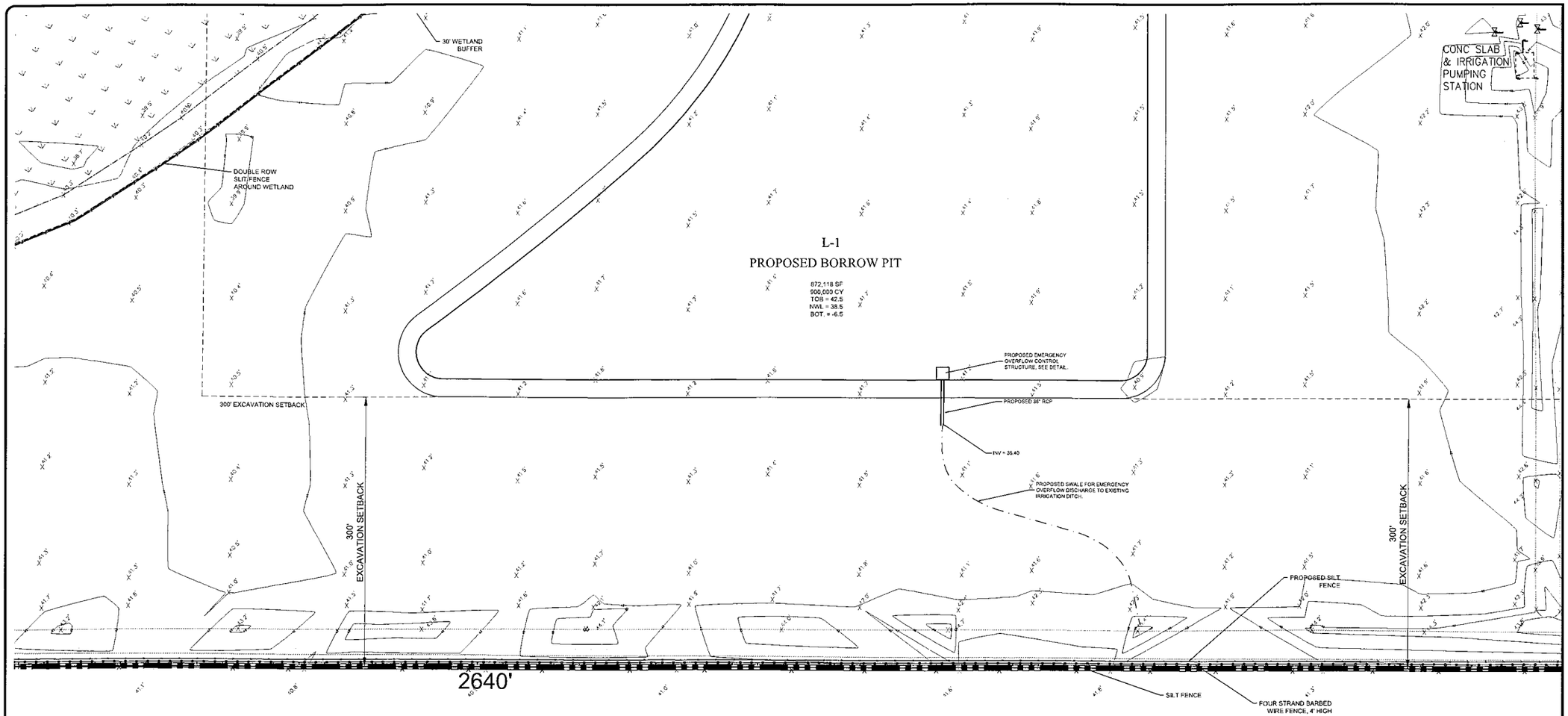
RECLAMATION PLAN

TURNER BORROW PIT

DESOTO COUNTY, FLORIDA

SCALE 1:50
VERTICAL DATUM NGVD29
SHEET 31 OF 45

MATTHEW J. MORRIS
FL LICENSE NO. 68434



SOD ALL BANKS OF PONDS. ALL FLAT AREAS SHALL BE STABILIZED WITH SEED AND MULCH.

GENERAL NOTE:

3/6 — CROSS SECTION NUMBER / PAGE #'S FOUND ON

LEGEND

AC.	ACRES
C.Y.	CUBIC YARDS
EX.	EXISTING
S.F.	SQUARE FEET
TYP.	TYPICAL

N

0 50 100 150

GRAPHIC SCALE 1"= 50

NO.	DATE	REVISION DESCRIPTION	BY
3	12/03/24	PER DESOTO COUNTY COMMENTS	DJS
2	4/19/24	PER DESOTO COUNTY COMMENTS	DJS
1	3/4/24	PER DESOTO COUNTY COMMENTS	DJS

MORRIS ENGINEERING AND CONSULTING, LLC
Civil Engineering and Land Development Consulting
6997 Professional Parkway East, Suite B, Sarasota, Florida 34240 C.A. 28768 941-444-6644 www.morrisengineering.net

DATE 2024-04-25
PROJECT TURNER US 17 BORROW
DRAWING 04 TURN REC
DRAWN DJS | CHECKED MJM

RECLAMATION PLAN

TURNER BORROW PIT

DESOTO COUNTY, FLORIDA

SCALE 1:50
VERTICAL DATUM NGVD29
SHEET 32 OF 45

MATTHEW J. MORRIS
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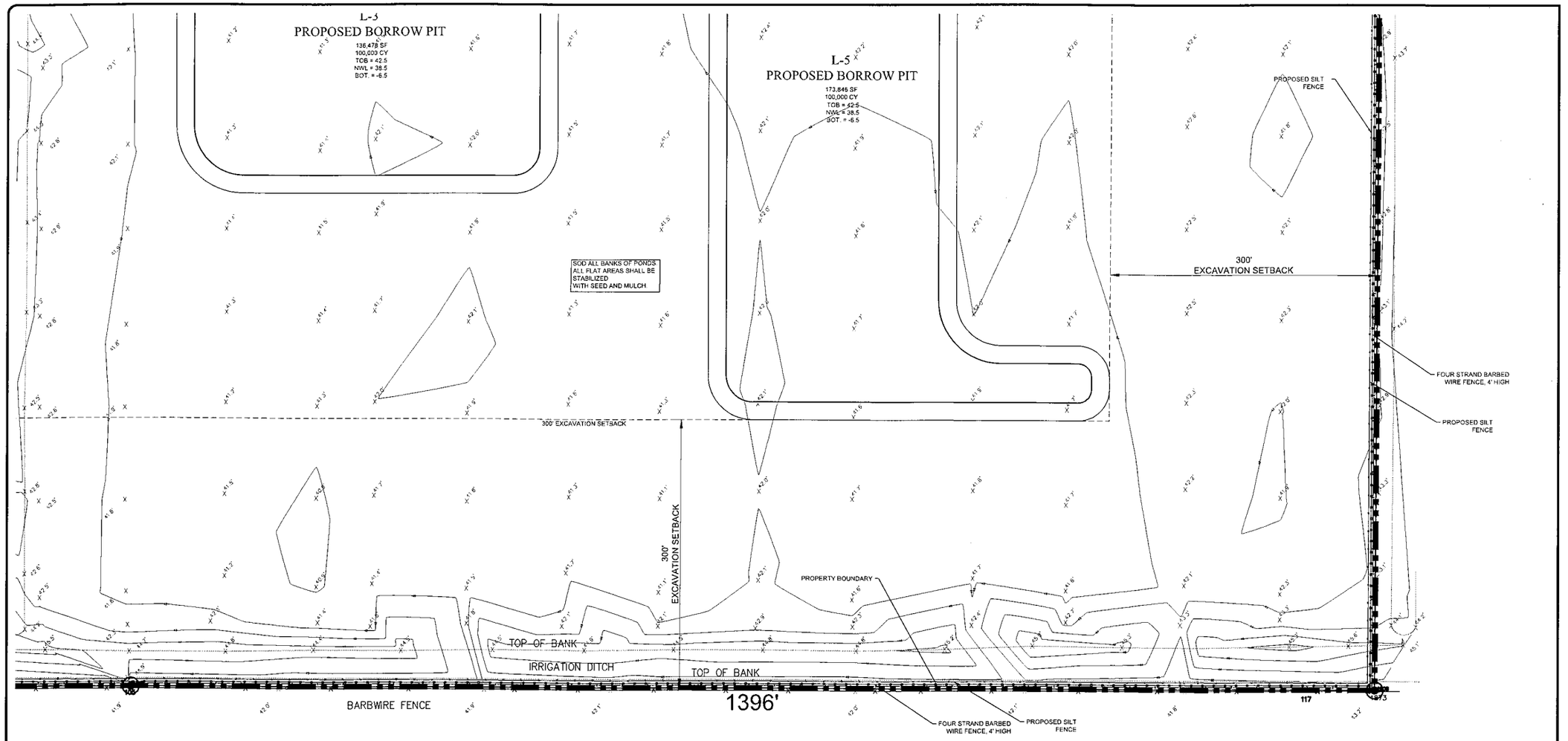

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