



# CITY OF OKEECHOBEE

55 SE THIRD AVENUE  
OKEECHOBEE, FL 34974

**JUNE 6, 2023**

**6:00 PM**

## LIST OF EXHIBITS

***Mayor***

Dowling R. Watford, Jr.

***Vice Mayor***

Monica Clark

***Council Members***

Noel Chandler

Bob Jarriel

David McAuley

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Draft Minutes

May 2, 2023 and May 16, 2023

Exhibit 1	Grant Agreement for Cybersecurity Grant
Exhibit 2	2022 Audited Financials
Exhibit 3	Approval Ranking of RFQ #PW 03-32-05-23
Exhibit 4	Ordinance No. 1278
Exhibit 5	Resolution No. 2023-02
Exhibit 6	Resolution No. 2023-03



**CITY OF OKEECHOBEE, FLORIDA**  
**MAY 2, 2023, REGULAR CITY COUNCIL MEETING**  
**DRAFT MEETING MINUTES**

**I. CALL TO ORDER**

Mayor Watford called the regular meeting of the City Council for the City of Okeechobee to order on May 2, 2023, at 6:05 P.M. in the City Council Chambers, located at 55 Southeast (SE) 3<sup>rd</sup> Avenue, Room 200, Okeechobee, Florida. The invocation was offered by Mayor Watford; followed by the Pledge of Allegiance led by Vice Mayor Clark.

**II. ATTENDANCE**

Roll was taken by City Clerk Lane Gamiotea to establish a quorum. Members present: Mayor Dowling R. Watford, Jr., Vice Mayor Monica M. Clark, Council Members Noel A. Chandler, Robert "Bob" J. Jarriel, and David R. McAuley.

**III. AGENDA AND PUBLIC COMMENTS**

- A. Under IV. Presentations and Proclamations, Item B., Recognition of Officer Garrett Kelly, and Item C., Recognition of Finance Director India Riedel, were added.
- B. Motion and second by Council Members Jarriel and Chandler to approve the agenda as amended.  
**Motion Carried Unanimously.**
- C. One comment card was submitted by Mr. Benjamin Bolan, advocating for local government control to remain at the local level and expressing concern regarding the number of pre-emption bills currently before the Legislature.

**IV. PRESENTATIONS AND PROCLAMATIONS**

- A. Mayor Watford proclaimed May as Mental Health Awareness Month. A Proclamation was presented to both Ms. Leah Suarez, Chief Executive Office of Our Village Okeechobee, and Ms. Maria Roma, Program Director of Suncoast Mental Health, and was read into the record as follows: **"Whereas, mental health and substance use conditions affect individuals, families, and communities across Okeechobee County, Florida, and the Nation; and Whereas, good mental health is a key component in a child's healthy development. Children's Mental Health Week and National Prevention Week provide the opportunity to focus on these important matters, while celebrating the accomplishments of children and families affected by mental health concerns and substance use. It is imperative that a visible, united effort by community members be launched and sustained to prevent substance use and promote mental wellness; and Whereas, it is important that youth, their families, and communities learn about the warning signs of mental health disorders, substance use, and where to obtain necessary assistance and services. Open dialogue is an essential component to fight stigma and encourage those who might benefit from services to seek help; and Whereas there is a need for access to comprehensive services that are family-driven, youth guided, culturally and linguistically competent, and community based. Individuals would also benefit from the integration of behavioral health in primary care, education, and child welfare; and Whereas, all citizens, agencies, and organizations interested in advancing innovative strategies addressing children's behavioral health including prevention can unite to promote effective services. Promoting mental health and wellness leads to higher overall productivity, better educational outcomes, lower crime rates, stronger economies, lower health care costs, improved family life, improved quality of life and increased lifespan. Studies show that the effects of Adverse Childhood Experiences (ACEs) are felt by people regardless of race, ethnicity, religion, gender, sexual orientation, or socio-economic status; and Whereas, the City of Okeechobee recognizes the impact of awareness, education, access to services and the importance of mental health and well-being to an individual's success and supports the implementation of trauma informed approaches through the systems of care. Now Therefore, I, Dowling R. Watford, Jr., by virtue of the authority vested in me as Mayor of the City of Okeechobee, Florida, do hereby proclaim the month of May 2023 as Mental Health Awareness Month in the City of Okeechobee."**
- B. Item Added: Police Chief Donald Hagan recognized Officer Garrett Kelly, who was honored and presented an Outstanding Patrolman Award from the Treasure Coast 10-13 Club, at an event on April 29, 2023, for rendering aid while off-duty.
- C. Item Added: Mayor Watford recognized Finance Director India Riedel as a recent graduate of the Florida Natural Resources Leadership Institute.

## V. CONSENT AGENDA

- A. Motion by Council Member McAuley and Vice Mayor Clark to dispense with the reading and approve the Minutes from April 18, 2023 [as presented]. **Motion Carried Unanimously.**

## VI. NEW BUSINESS

- A. Mr. Tommy Clay, Chairperson, Okeechobee Utility Authority (OUA) Board of Directors, provided the quarterly update on various projects (last update was January 26, 2023). Various projects in the Southwest Service Area are progressing. However, one was delayed during the initial phase to relocate gopher tortoises. Project 3, Okee-Tantie Force Main/State Road 78 Corridor (for Bass Pro), has 30 percent of drawings complete. A pump station is being built at the Pine Ridge Park Project. The Treasure Island Project has potential funding and is in the design phase. Approximately \$2.5 million of the estimated \$6 million needed has been secured for the Southwest (SW) 5<sup>th</sup> Street Septic to Sewer Conversion Project. The OUA looks forward to the Council adopting an ordinance mandating connection to water and wastewater systems. The Board is reviewing personnel matters and succession planning.

- B. City Clerk Gamiotea, Public Works Director David Allen, Police Chief Donald Hagan, and General Services Director Patty Burnette provided updates on their respective departments, with information from January 1, 2023, through April 30, 2023, as follows:

Clerk Gamiotea (three-page report added to the official minute file):

- Received and responded to 118 public records requests; requests in 2022 totaled 322;
- Multiple records management projects in the works, including Pension records;
- Processed three new hires, one new elected official, and three returning elected officials;
- Processed out two employees and one elected official;
- Researched and presented amendments to the Personnel Policies and Procedures handbook;
- Monitor and process Family and Medical Leave Act requests and proper notice;
- Created 29 newspaper advertisements and 40 public notices;
- Processed two ordinances and one resolution, adopted to date, continuing to work with City Attorney on ordinances amending the Code due to new Charter ;
- Citizen Boards, processed out three Members, completed onboarding of one new Member and four renewals, advertising campaigns for vacant OUA Alternate Member;
- Created certificates and awards presented at Council meetings;
- Monitor department budget;
- Created and mailed out 41 birthday cards and four sympathy/get well cards on behalf of the City.

Director Allen:

- Bid Documents for the baffle box on Southeast 4<sup>th</sup> Street are complete; ready to be advertised;
- SW 5<sup>th</sup> Avenue project requires a second engineer do the inspection for the Florida Department of Transportation grant, bid documents being reviewed;
- Working on re-establishing power to the buildings at Primitive Baptist Church; water has been restored to the outside to allow work to be done;
- Retention pond at River Run cleaned;
- Supply line issues with new backhoe; new F250 to be delivered May 3, 2023;
- Paint for striping delivered; stop bars and crosswalks are the priority.

Chief Hagan:

- Full staff of officers; one dispatcher vacancy;
- Five patrol units ordered, three arrived quickly, two arrived later and are pending outfitting;
- Proud of new officers, continue to recruit people who care about the community;
- 831 calls for service, majority for trespassing;
- Issued 802 traffic warnings and 472 citations;
- 32 open and 35 closed cases in Code Enforcement;
- Addressing 28 delinquent Business Tax Receipts.

Director Burnette:

- 173 permits issued, fees collected for Fiscal Year total \$63,000.00;
- Mobile Home Park, SW 5<sup>th</sup> and 6<sup>th</sup>, new owner, 6 permits for new homes, encroachment issues to be resolved;
- Three text amendments regarding food trucks, stormwater drainage, and storm shutters to be reviewed at May 18, 2023, Planning Board meeting;
- Park Street Commerce Center, six applications submitted, site plans for Culver's Restaurant and a carwash;
- Seven-unit multi-family project on Northwest section waiting on building permits.

- C. In the absence of Administrator Gary Ritter, Council Member Chandler provided an update on Veterans' Square of FLAGLER Park, Block E/Park No.1. This was followed by a discussion regarding the potential relocation of the monuments.

**VI. NEW BUSINESS CONTINUED**

C. Continued. Mr. Gregg Maynard and Mr. Charlie Norris spoke on behalf of local veterans, conveying their desire to be involved. This item was for informational purposes only, no official action was required.

**VII. CITY ATTORNEY UPDATE**

- Excavation services bid package reviewed;
- Tax Abatement program to be presented at a future meeting;
- Final draft of ordinances regulating food trucks and mandatory water and wastewater connections completed;
- Draft ordinances regulating storm shutters and addressing changes in stormwater regulations in progress;
- Opinion of title regarding Centennial Park completed, draft of Cattlemen's Square lease provided to Hamrick Trust;
- Continuing to work with Clerk's Office on City Code updates related to newly adopted Charter.

**VIII. CITY ADMINISTRATOR UPDATE**

Administrator Ritter was absent.

**IX. COUNCIL COMMENTS**

Council Member Chandler thanked Staff for providing reports and Mr. Bolan for his support.

Council Member Jarriel encouraged all to attend regular meetings.

Council Member McAuley announced he would not be in attendance for the May 16, 2023, meeting.

Vice Mayor Clark shared City Police Officers were professional, polite, and thorough during a recent encounter she had.

Mayor Watford reminded all of the fundraiser for Our Village Okeechobee on May 13, 2023, at the KOA.

**X. ADJOURNMENT**

There being no further items of discussion, Mayor Watford adjourned the meeting at 7:55 P.M.

Submitted By:

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Lane Gamiotea, CMC, City Clerk

Please take notice and be advised that when a person decides to appeal any decision made by the City Council with respect to any matter considered at this meeting, s/he may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. City Clerk media are for the sole purpose of backup for official records of the Clerk.





**CITY OF OKEECHOBEE, FLORIDA**  
**MAY 16, 2023, REGULAR CITY COUNCIL MEETING**  
**DRAFT MEETING MINUTES**

**I. CALL TO ORDER**

Mayor Watford called the regular meeting of the City Council for the City of Okeechobee to order on May 16, 2023, at 6:00 P.M. in the City Council Chambers, located at 55 Southeast (SE) 3<sup>rd</sup> Avenue, Room 200, Okeechobee, Florida. The invocation was offered by Pastor Don Hanna, First United Methodist Church; followed by the Pledge of Allegiance led by Council Member Chandler.

**II. ATTENDANCE**

Roll was taken by City Clerk Lane Gamiotea to establish a quorum. Members present: Mayor Dowling R. Watford, Jr., Vice Mayor Monica M. Clark, Council Members Noel A. Chandler, and Robert "Bob" J. Jarriel. David R. McAuley was absent with consent.

**III. AGENDA AND PUBLIC COMMENTS**

- A. There were no requests for items to be added, deferred, or withdrawn from the agenda.
- B. Motion and second by Council Members Jarriel and Chandler to approve the agenda as published.  
**Motion Carried Unanimously.**
- C. There were no comment cards submitted for public participation for issues not on the agenda.

**IV. PRESENTATIONS AND PROCLAMATIONS**

- A. Mayor Watford proclaimed the week of May 21 through 27, 2023 as Public Works Week. The Proclamation was presented to Public Works Director David Allen and read into the record as follows:  
**"Whereas, public works professionals focus on infrastructure, facilities, emergency management, and services that are of vital importance to sustainable and resilient communities and the public health, high quality of life, and well-being of the people of; and Whereas, these infrastructures, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are federally mandated first responders, and the engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation's transportation, waste systems, public buildings, parks, and other structures and facilities essential for our citizens; and Whereas, it is in the public interest for the citizens, civic leaders, and children in the City of Okeechobee to gain knowledge and maintain ongoing interest and understanding of the importance of public works first responders and public works programs in their respective communities; and Whereas, the year 2023 marks the 63<sup>rd</sup> annual National Public Works Week sponsored by the American Public Works Association. Now Therefore, I, Dowling R. Watford, by virtue of the authority vested in me as Mayor of the City of Okeechobee, Florida, do hereby proclaim the week of May 21 through 27, 2023, as "National Public Works Week" in the City of Okeechobee, and call upon all citizens to pay tribute to our public works professionals, engineers, managers and employees and to recognize the substantial contributions they make to protecting our national health, safety, and quality of life."**
- B. Mayor Watford proclaimed the month of May 2023 as Building Safety Month. The Proclamation was presented to Building Official Jeffery Newell and read into the record as follows: **"Whereas, the City of Okeechobee is committed to recognizing that our growth and strength depends on the safety and essential role our homes, buildings and infrastructure play, both in everyday life and when disasters strike; and WHEREAS, our confidence in the resilience of these buildings that make up our community is achieved through the devotion of vigilant guardians—building safety and fire prevention officials, architects, engineers, builders, tradespeople, design professionals, laborers, plumbers and others in the construction industry—who work year-round to ensure the safe construction of buildings; and WHEREAS, these guardians are dedicated members of the International Code Council, a nonprofit, that brings together local, state, territorial, tribal, and federal officials who are experts in the built environment to create and implement the highest-quality codes to protect us in the buildings where we live, learn, work, play; and Whereas, these modern building codes include safeguards to protect the public from hazards such as hurricanes, snowstorms, tornadoes, wildland fires, floods, and earthquakes; and Whereas, Building Safety Month is sponsored by the International Code Council to remind the public about the critical role of our communities' largely unknown protectors of public safety—our local code officials—who assure us of safe, sustainable, and affordable buildings that are essential to our prosperity;**

IV. **PRESENTATIONS AND PROCLAMATIONS CONTINUED**

- B. Continued. and Whereas, It Starts with You, the theme for Building Safety Month 2023, encourages us all to raise awareness about building safety on a personal, local and global scale; and Whereas, each year, in observance of Building Safety Month, people all over the world are asked to consider the commitment to improve building safety, resilience and economic investment at home and in the community, and to acknowledge the essential service provided to all of us by local and state building departments, fire prevention bureaus and federal agencies in protecting lives and property; and Now Therefore, I, Dowling R. Watford, by virtue of the authority vested in me as Mayor of the City of Okeechobee, Florida, do hereby proclaim the month of May 2023, as Building Safety Month.”
- C. Sergeants Jessica Francis and K-9 Luna were recognized by Mayor Watford and Chief Donald Hagan for their years of service. Sergeant Francis was presented with a pen, engraved with her name, and a framed Longevity Service Certificate, read into the record as follows: **“In recognition of your five years of service, hard work, and dedication to the City, its citizens, and your fellow employees from May 2, 2018 through May 2, 2023.”** Sergeant K-9 Luna was presented with a leather K-9 badge holder and personalized treat jar.

V. **CONSENT AGENDA**

Motion and second by Vice Mayor Clark and Council Member Jarriel to:

- A. Approve the April 2023 Warrant Register [in the amounts: General Fund, \$753,904.50; Public Facilities Improvement Fund, \$23,575.99; Capital Improvement Projects Fund, \$112,623.74; Industrial Development Fund, \$1,377.00; and Appropriations Grant Fund, \$675.00; [as presented]; and
- B. Ratify the appointment of John Creasman to the General Employees' Pension Fund Board of Trustees as the Fifth Member, term being May 1, 2023, through December 31, 2025, replacing Dawn Martin.

**Motion Carried Unanimously.**

VI. **NEW BUSINESS**

- A. Motion and second by Council Member Jarriel and Vice Mayor Clark to read by title only, proposed Ordinance No. 1273, for Rezoning Petition No. 22-001-R, submitted by Rene Griffith, Registered Agent, on behalf of the property owner, Be A Man, Buy Land, LLC., to rezone 0.36 +/- unplatted acres from Holding to Industrial. The property is a triangular-shaped vacant, unaddressed parcel, located contiguous to the West-side of the East City Limits Boundary Line, North of the railroad tracks, and South of Northeast 12<sup>th</sup> Avenue. The proposed use is outdoor storage [as presented in **Exhibit 1**]. **Motion Carried Unanimously.**

City Attorney John Fumero read into the record the title of proposed Ordinance No. 1273, as follows: **“AN ORDINANCE OF THE CITY OF OKEECHOBEE, FLORIDA; AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF OKEECHOBEE BY REZONING A CERTAIN TRACT OF LAND MORE PARTICULARLY DESCRIBED HEREIN, FROM HOLDING TO INDUSTRIAL; PETITION NO. 23-001-R; AMENDING THE ZONING MAP ACCORDINGLY; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.”**

Motion and second by Vice Mayor Clark and Council Member Jarriel to approve the first reading of proposed Ordinance No. 1273 and set June 20, 2023, as the final public hearing date.

Planner Ben Smith, attending electronically via Zoom, presented the Planning Staff Report which finds the request is reasonably compatible with adjacent uses and consistent with the Comprehensive Plan. Planning Staff and Planning Board recommend approval. **Motion Carried Unanimously.**

- B. Motion and second by Council Members Jarriel and Chandler to read by title only, proposed Ordinance No. 1274, amending Chapter 18, Code Enforcement Procedure, to include a Fine Reduction Process [as presented in **Exhibit 2**]. **Motion Carried Unanimously.**

Attorney Fumero read into the record the title only of proposed Ordinance No. 1274 as follows: **“AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OKEECHOBEE, FLORIDA; RELATING TO REQUESTS FOR CODE ENFORCEMENT FINE REDUCTIONS, AMENDING PART II OF THE CODE OF ORDINANCES OF THE CITY OF OKEECHOBEE WITHIN CHAPTER 18 CODE ENFORCEMENT, ARTICLE II CODE ENFORCEMENT PROCEDURE, BY SPECIFICALLY AMENDING SECTION 18-38 POWERS OF MAGISTRATE; SPECIFICALLY AMENDING SECTION 18-39 FINE REDUCTION REQUEST PROCESS; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith; AND PROVIDING FOR AN EFFECTIVE DATE.”**

**VI. NEW BUSINESS CONTINUED**

- B.** Continued. Motion and second by Vice Mayor Clark and Council Member Jarriel to approve the first reading of proposed Ordinance No. 1274 and set June 20, 2023, as the final public hearing date. **Motion Carried Unanimously.**
  
- C.** Attorney Fumero reviewed the options for a tax abatement program, utilizing a 15-slide Power Point presentation, a copy of which has been incorporated into the official minute file. There are three programs: Economic Development Ad Valorem Tax Exemption, Tax Exemption for Affordable Housing, and the Live Local Act 2023. **Following discussion, the Council by consensus agreed not to pursue the matter further.**
  
- D.** Motion and second by Council Members Chandler and Jarriel to approve closing City Hall at 1:00 P.M. on Friday, September 1, 2023, to fumigate City Hall and the Public Safety Building. City Hall will remain closed through Monday, September 4, 2023 for the Labor Day holiday. **Motion Carried Unanimously.**
  
- E.** The Annual Evaluation of Administrator Ritter was reviewed. On May 2, 2023, Clerk Gamiotea disbursed individual evaluation forms to the Mayor and Council to complete prior to the meeting. The evaluations consist of 14 questions and have been incorporated into the official minute file. The Tally Sheet, providing the final scores as follows: Chandler 5.0, Clark 4.9, Jarriel 5.0, McAuley 4.9, and Watford 4.9; for an overall average of 4.9 out of 5.0, has also been incorporated into the official minute file.

**VII. CITY ATTORNEY UPDATE**

- Reviewed Request for Proposals for audit services;
- Drafting ordinance to merge the Police and Fire Pension Plans;
- Ordinances regarding stormwater management, the installation and removal of storm shutters, and the regulation of food trucks scheduled for discussion at the Planning Board Meeting on May 18, 2023;
- Researching regulations for the distribution and sale of fireworks.

**VIII. CITY ADMINISTRATOR UPDATE**

- Ordinance addressing mandatory water and wastewater connections will be reviewed at a future Council meeting;
- Reminder of the Memorial Day Event coordinated by the VFW South Post, scheduled for Saturday, May 27, 2023, at 10:00 A.M.

**IX. COUNCIL COMMENTS**

Council Member Jarriel commended the Police Department for their quick response to a citizen complaint.

**X. ADJOURNMENT**

There being no further items of discussion, Mayor Watford adjourned the meeting at 6:51 P.M.

Submitted By:

\_\_\_\_\_  
Lane Gamiotea, CMC, City Clerk

Please take notice and be advised that when a person decides to appeal any decision made by the City Council with respect to any matter considered at this meeting, s/he may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. City Clerk media are for the sole purpose of backup for official records of the Clerk.

FL [DIGITAL SERVICE]



Ron DeSantis, Florida Governor  
Pedro Allende, Secretary  
James Grant, Florida State Chief Information Officer

**GRANT AGREEMENT**  
**FOR**  
**LOCAL GOVERNMENT CYBERSECURITY GRANT PROGRAM**  
**CONTRACT NO: DMS-22/23-345**  
**CATALOG OF STATE FINANCIAL ASSISTANCE NUMBER: 72.009**  
**BETWEEN**  
**THE STATE OF FLORIDA**  
**DEPARTMENT OF MANAGEMENT SERVICES**  
**AND**  
**City of Okeechobee**

## GRANT AGREEMENT

**This Grant Agreement** (Agreement) is made and entered into by and between the Department of Management Services (Department), an agency of the State of Florida (State), and the City of Okeechobee (Grantee) and is effective as of the date last signed. The Department and the Grantee are sometimes referred to herein individually as a "Party" or collectively as the "Parties."

THIS AGREEMENT IS ENTERED INTO BASED ON THE FOLLOWING REPRESENTATIONS:

**WHEREAS**, the Department, through the Florida Digital Service (FL[DS]), has the authority, pursuant to Chapter 2022-156, Laws of Florida, Specific Appropriation 2944A, to award grants to the Grantee for cybersecurity technical assistance; and

**WHEREAS**, the Grantee represents that it is fully qualified and eligible to receive the grant identified herein in accordance with the terms and conditions hereinafter set forth.

**NOW THEREFORE**, the Parties do mutually agree as follows:

### **A. Deliverables and Performance Requirements:**

In accordance with Chapter 2022-156, Laws of Florida, Specific Appropriation 2944A, the Parties agree that the funds will be utilized as described in Attachment A.1 – Solution Statement of Work and/or Attachment A.2 – Funding Statement of Work, as applicable. The Grantee shall provide the deliverables specified herein in accordance with the terms and conditions of this Agreement, including its attachments and exhibits.

### **B. Agreement Period:**

The performance period for this Agreement begins upon execution and ends upon the expiration of the applicable cybersecurity technical assistance services or commodities awarded or purchased pursuant to the Agreement, or in accordance with the final implementation plan(s), unless terminated earlier in accordance with the terms of this Agreement. No renewals or extensions of the Agreement are permitted.

### **C. Agreement Documents and Amendments Thereto.**

1. Agreement Documents. "Agreement" means this Grant Agreement and all incorporated attachments, exhibits, and schedules, which set forth the entire understanding of the Parties and supersede any and all prior agreements and understandings related to the subject matter thereof.

All attachments, exhibits, and schedules listed below are incorporated in their entirety into, and will form part of, this Agreement. In the event of a conflict, the following order of precedence shall apply:

- a. This Grant Agreement
- b. The Statement(s) of Work:
  - Attachment A.1 – Solution Statement of Work
  - Attachment A.2 – Funding Statement of Work (applicable if added by Amendment)
- c. Attachment B – Audit Requirements for Awards of State and Federal Financial Assistance, including its Exhibit 1
- d. Attachment C, Grantee Data Sharing Agreement(s) ("DSA"), if applicable



- a. Final Implementation Plan(s), if awarded solutions under Attachment A.1.
2. Counterparts. This Agreement may be executed in any number of counterparts, all of which taken together shall constitute one (1) single agreement between the Parties.
3. Survivability. This Agreement and any and all promises, covenants, and representations made herein are binding upon the Parties hereto and any and all respective heirs, assigns, and successors in interest. The respective obligations of the Parties, which by their nature would continue beyond the termination or expiration of this Agreement, including without limitation, the obligations regarding confidentiality, proprietary interests, and public records, shall survive termination or expiration of this Agreement.
4. Severability. If a court of competent jurisdiction deems any term or condition of this Agreement void or unenforceable, the other provisions are severable to that void provision, and will remain in full force and effect. However, to the fullest extent permitted by law, this Agreement shall be construed as if the scope or duration of such provision had been more narrowly drafted so as not to be invalid or unenforceable.
5. Amendments. With the exception of changes to the Primary Contacts, DSA/IT Coordinators, and the Department's/FL[DS]'s provision of the applicable vendor terms and conditions, this Agreement may only be modified or amended by a written agreement duly executed by the Parties.

**D. Notices and Primary Contacts:**

1. Notices. The Parties shall use the contact information provided in Section D.2., Primary Contacts, below, for all communications and notices under this Agreement. Where the term "written notice" is used to specify a notice requirement herein, said notice will be deemed to have been given (i) when personally delivered; (ii) when transmitted via facsimile (with confirmation of receipt) or email (with confirmation of receipt), provided the sender on the same day sends a confirming copy of such notice by a recognized delivery service (charges prepaid); (iii) the day immediately following the day (except if not a Business Day then the next Business Day) on which the notice or communication has been provided prepaid by the sender to a recognized overnight delivery service; or (iv) on the date actually received except where there is a date of the certification of receipt.
2. Primary Contacts.
  - a. **Department's Grant Manager** (see section 215.971, F.S.).  
Lacy Perkins  
Florida Digital Service  
Department of Management Services  
2555 Shumard Oaks Blvd  
Tallahassee, Florida 32399  
Telephone: (850) 413-0604  
Email: [CybersecurityGrants@digital.fl.gov](mailto:CybersecurityGrants@digital.fl.gov)
  - b. **Grantee's Grant Manager**  
Gary Ritter  
City of Okeechobee  
55 SE Third Avenue  
Okeechobee, Florida 34974  
Telephone: (863) 763-9811



Email: [gritter@cityofokeechobee.com](mailto:gritter@cityofokeechobee.com)

1. Changes in Primary Contacts. Either Party may provide notice to the other Party by email identifying a change of a designated primary contact and providing the new contact information for the newly designated primary contact. Such notice must be sent to the other Party's Grant Manager and is sufficient to effectuate this change without requiring a written amendment to this Agreement.

**E. Payment, Funding, and Award Considerations:**

1. Fiscal Year. The funds utilized for this Agreement are from the State's 2022-2023 Fiscal Year, which begins July 1, 2022, and expires on June 30, 2023.
2. Funding Awards. Pursuant to section 215.971, F.S., if funding is provided to the Grantee under this Agreement pursuant to Attachment A.2 – Funding Statement of Work, the following applies:
  - a. The Grantee may only expend funding under this Agreement for allowable costs resulting from obligations incurred during the performance period.
  - b. The Grantee shall refund to the Department any balance of unobligated funds that was advanced or paid to the Grantee.
  - c. The Grantee shall refund to the Department all funds paid in excess of the amount to which the Grantee or its subrecipients are entitled under the terms and conditions of the Agreement.
3. Services, Licenses, or Commodities Awards. If applicable, the Grantee agrees to implement services, licenses, or commodities described in Attachment A.1 – Solution Statement of Work, according to the Final Implementation Plan(s) as executed by the Parties.

All use of the items described in Attachment A.1 – Solution Statement of Work are subject to the terms and conditions of the DSA and applicable riders attached thereto. If awarded funding and the Grantee desires to integrate purchased services, licenses, or commodities with the State Cybersecurity Operations Center, a DSA shall be separately executed for such.

As this Agreement will need to be entered prior to the procurement of the awarded services, licenses, or commodities, the availability of such awarded services, licenses, or commodities may be affected and are subject to change. If such changes are required, the Department will work with the Grantee to amend this Agreement. Such limitations do not apply for funding awards.

4. State Financial Assistance. In accordance with section 215.971(1), Florida Statutes (F.S.), the Grantee may utilize any provided commodities or services only in accordance with this Agreement.
5. Payment Process. The Department agrees to purchase all commodities or services awarded to the Grantee on behalf of the Grantee as described in Attachment A.1 – Solution Statement of Work. For funding awards, please see Attachment A.2 –Funding Statement of Work.

#### **A. Compliance with Law:**

1. Applicable Law. The Parties shall comply with the applicable state and federal laws, rules, regulations, and policies, including, but not limited to, those identified in this Agreement.
2. Governing Law. The Grantee agrees that this Agreement is entered into in the State of Florida, and shall be construed, performed, and enforced in all respects in accordance with the laws, rules, and regulations of the State. Each Party shall perform its obligations herein in accordance with the terms and conditions of this Agreement. Without limiting the provisions of Section Q, Dispute Resolution, the exclusive venue of any legal or equitable action that arises out of or relates to the Agreement shall be the appropriate State court in Leon County, Florida; in any such action, the Parties waive any right to jury trial.
3. Ethics. The Grantee shall comply with the requirements of sections 11.062 and 216.347, F.S. The Grantee shall not, in connection with this or any other agreement with the State, directly or indirectly:
  - a. offer, confer, or agree to confer any pecuniary benefit on anyone as consideration for any State officer or employee's decision, opinion, recommendation, vote, other exercise of discretion, or violation of a known legal duty; or
  - b. offer, give, or agree to give to anyone any gratuity for the benefit of, or at the direction or request of, any State officer or employee. For purposes of this subsection b, "gratuity" means any payment of more than nominal monetary value in the form of cash, travel, entertainment, gifts, meals, lodging, loans, subscriptions, advances, deposits of money, services, employment, or contracts of any kind.

Upon request of the Department's Inspector General, or other authorized State official, the Grantee shall provide any type of information the Inspector General deems relevant to the Grantee's integrity or responsibility. Such information may include, but shall not be limited to, the Grantee's business or financial records, documents, or files of any type or form that refer to or relate to this Agreement. The Grantee shall retain such records in accordance with the record retention requirements of Part V of Attachment B, Audit Requirements for Awards of State and Federal Financial Assistance.

3. Advertising. Subject to Chapter 119, F.S., the Grantee shall not publicly disseminate any information concerning this Agreement without prior written approval from the Department, including, but not limited to, mentioning this Agreement in a press release or other promotional material, identifying the Department or the State as a reference, or otherwise linking the Grantee's name and either a description of the Agreement or the name of the Department or the State in any material published, either in print or electronically, to any entity that is not a Party to this Agreement, except potential or actual authorized distributors, dealers, resellers, or service representatives.
4. Conflict of Interest. This Agreement is subject to Chapter 112, F.S. The Grantee shall disclose the name of any officer, director, employee, or other agent who is also an employee of the State. The Grantee shall also disclose the name of any State employee who owns, directly or indirectly, more than a five percent (5%) interest in the Grantee or its affiliates.
5. Records Retention. The Grantee shall retain all records made or received in conjunction with the Agreement for the longer of five (5) years after the end of the Agreement period and all pending matters or the period required by the General Records Schedules

maintained by the Florida Department of State (available at: <https://dos.myflorida.com/media/703328/g1-sl-2020.pdf>). If the Grantee's record retention requirements terminate prior to the requirements stated herein, the Grantee may meet the Department's record retention requirements for this Agreement by transferring its records to the Department at that time, and by destroying duplicate records in accordance with section 501.171, F.S., and, if applicable, section 119.0701, F.S. The Grantee shall adhere to established information destruction standards such as those established by the National Institute of Standards and Technology Special Publication 800-88, "Guidelines for Media Sanitization" (2014). See <https://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-88r1.pdf>.

3. MyFloridaMarketPlace (MFMP). Disbursements under this Agreement are disbursements of State financial assistance to a recipient as defined in section 215.97, F.S., and are exempt from the MFMP Transaction Fee pursuant to Rule 60A-1.031(6)(d), F.A.C. The Department, on behalf of the Grantee, will process payments for commodities or services awarded through MFMP.

#### **A. Recoupment of Funds:**

1. Notwithstanding the damages limitations of Section S, Limitation of Liability, if the Grantee's non-compliance with any provision of the Agreement results in additional costs or monetary loss to the Department or the State, the Department can recoup the costs or losses from monies owed to the Grantee under this Agreement or any other agreement between the Grantee and any State entity. In the event that the discovery of additional costs or losses arises when no monies are available under this Agreement or any other agreement between the Grantee and any State entity, the Grantee shall repay such costs or losses to the Department in full within thirty (30) days from the date of discovery or notification, unless the Department agrees, in writing, to an alternative timeframe. The Department shall not be liable for any penalties or costs associated with the Grantee's misuse of the awarded services, licenses, or commodities.
2. If the Grantee or its independent auditor discovers that an overpayment has been made, the Grantee shall repay said overpayment within forty (40) calendar days without prior notification from the Department. In the event that the Department first discovers an overpayment has been made, the Department will notify the Grantee in writing. Should repayment not be made in a timely manner, the Department shall be entitled to charge interest at the lawful rate of interest on the outstanding balance beginning forty (40) calendar days after the date of notification or discovery. Refunds should be sent to the Department's Agreement Manager and made payable to the "Department of Management Services." If this Agreement is terminated for cause, the Department, at its discretion, may require that the Grantee return to the Department any funds that were used for purposes that are considered ineligible under this Agreement.

#### **B. Audits and Records:**

1. Representatives of the Department, including the State's Chief Financial Officer, the State's Auditor General, and representatives of the federal government, shall have access to any of the Grantee's books, documents, papers, and records, including electronic storage media, as they may relate to this Agreement, for the purposes of conducting audits or examinations or making excerpts or transcriptions.
2. The Grantee shall maintain books, records, and documents in accordance with the generally accepted accounting principles to sufficiently and properly reflect all services, licenses, or commodities received by the Department under this Agreement.

1. The Grantee shall comply with all applicable requirements of section 215.97, F.S., and Attachment B, Audit Requirements for Awards of State and Federal Financial Assistance. If the Grantee is required to undergo an audit, the Grantee shall disclose all related party transactions to the auditor.
2. The Grantee shall retain all its records, financial records, supporting documents, statistical records, and any other documents, including electronic storage media, pertinent to this Agreement in accordance with the record retention requirements of Part V of Attachment B, Audit Requirements for Awards of State and Federal Financial Assistance. The Grantee shall cooperate with the Department to facilitate the duplication and transfer of such records or documents upon the Department's request.
3. If awarded services, licenses, or commodities described in Attachment A.1, Solution Statement of Work, the Grantee shall include records of the start and end dates for all tasks in the Final Implementation Plan(s). Additional requirements may be incorporated in the Final Implementation Plan(s).
4. The Grantee shall include the aforementioned audit and recordkeeping requirements in all approved subrecipient contracts and assignments.

**C. Public Records and Records Production:**

1. Identification and Protection of Confidential Information. Article 1, section 24, Florida Constitution, guarantees every person access to all public records, and section 119.011, F.S., provides a broad definition of "public record." As such, records submitted to the Department (or any other State agency) are public records and are subject to disclosure unless exempt from disclosure by law. The following records for agencies, as "agency" is defined in section 119.011(2), F.S., are confidential and exempt pursuant to section 119.0725, F.S.:
  - a. cybersecurity insurance limits and deductibles;
  - b. information relating to critical infrastructure;
  - c. incident reporting information pursuant to sections 282.318 and 282.3185, F.S.;
  - d. network schematics;
  - e. hardware and software configurations; and
  - f. encryption information or information that identifies detection, investigation, or response practices for suspected or confirmed cybersecurity incidents, including suspected or confirmed breaches.

If the Grantee considers any portion of other records it provides to the Department (or any other State agency) to be trade secret or otherwise confidential or exempt from disclosure under Florida or federal law, the Grantee shall mark the document as "confidential" and simultaneously provide the Department (or other State agency) with a separate, redacted copy of the record. Such records and those records made confidential and exempt pursuant to section 119.0725, F.S., shall be considered "Confidential Information." For each portion redacted, the Grantee shall describe in writing the grounds for claiming the exemption, including the specific statutory citation for such exemption. The Grantee shall only redact portions of records that it claims are Confidential Information.

In the event of a request for public records pursuant to Chapter 119, F.S., the Florida Constitution, or other authority, to which records that are marked as "confidential" are responsive, the Department will provide the Grantee-redacted copy to the requestor. If a requestor asserts a right to the redacted Confidential Information, the Department will notify the Grantee such an assertion has been made. It is the Grantee's responsibility to

take the appropriate legal action to assert that the information in question is exempt from disclosure under Chapter 119, F.S., or other applicable law.

If the Department becomes subject to a demand for discovery or disclosure of documents that are marked as "confidential" in a legal proceeding, the Department will give the Grantee notice of the demand or request. The Grantee shall take the appropriate legal action in response to the demand and to defend its claims of confidentiality. If the Grantee fails to take appropriate and timely action to protect the records it has designated as Confidential Information, the Grantee agrees that the Department is permitted to treat those records as not confidential and the Department is permitted to provide the unredacted records to the requester and the Grantee agrees not to pursue any suit, action, or claim, including for damages, against the Department or its employees, attorneys, agents or volunteers.

The Grantee shall protect, defend, and indemnify the Department from all suits, claims, actions, demands, liability, costs, fines, and attorneys' fees arising from or relating to the Grantee's determination that the redacted portions of its records are Confidential Information, including all costs, including attorney's fees, incurred regarding the entitlement or amount of such attorney's fees. If the Grantee fails to submit a redacted copy in accordance with this section, of information it claims is Confidential Information, the Department is authorized to produce the entire record submitted to the Department, including those records marked "confidential," in response to a public records request for, or demand for discovery or disclosure of, these records and the Grantee agrees not to pursue any suit, action, or claim, including for damages, against the Department or its employees, attorneys, agents, or volunteers.

1. Inspection of Records. In accordance with section 216.1366, F.S., the Department is authorized to inspect the: (a) financial records, papers, and documents of the Grantee that are directly related to the performance of this Agreement or the expenditure of State funds; and (b) programmatic records, papers, and documents of the Grantee which the Department determines are necessary to monitor the performance of this Agreement or to ensure that the terms of this Agreement are being met. The Grantee shall provide such records, papers, and documents requested by the Department within ten (10) Business Days after the request is made.

#### **D. Non-Discrimination:**

The Grantee shall not unlawfully discriminate against any individual employed in the performance of this Agreement due to race, religion, color, sex, physical handicap unrelated to such person's ability to engage in this work, national origin, ancestry, or age. The Grantee shall provide a harassment-free workplace, and any allegation of harassment shall be given priority attention and action.

#### **E. Duty of Continuing Disclosure of Legal Proceedings and Instances of Fraud:**

1. The Grantee shall provide written notice to the Department disclosing any criminal litigation, investigation, or proceeding that arises during the Agreement period involving the Grantee except where the Grantee is involved in a prosecutorial or administrative capacity, or, to the extent the Grantee is aware, any of the Grantee's subrecipients or contractors (or any of the foregoing entities' current officers or directors). The Grantee shall also provide written notice to the Department disclosing any civil litigation, arbitration, or proceeding that arises during the Agreement period that is related to or involves any services, licenses, or commodities under the Agreement, to which the Grantee (or, to the

extent the Grantee is aware, any subrecipient or contractor hereunder) is a party, and which:

- a. might reasonably be expected to adversely affect the viability or financial stability of the Grantee or any subrecipient or contractor hereunder; or
- b. involves a claim or written allegation of fraud against the Grantee, or any subrecipient or contractor hereunder, by a governmental or public entity arising out of business dealings with governmental or public entities.

All notices under this section must be provided to the Department within thirty (30) business days following the date that the Grantee first becomes aware of any such litigation, investigation, arbitration, or other proceeding (collectively, a "Proceeding"). Details of settlements that are prevented from disclosure by the terms of the settlement must be annotated as such.

2. This duty of disclosure applies to each officer and director of the Grantee, subrecipients, or contractors when any proceeding relates to the officer's or director's business or financial activities.
3. Instances of Grantee operational fraud or criminal activities, regardless of whether a legal proceeding has been initiated, shall be reported to the Department's Agreement Manager within twenty-four (24) hours of the Grantee being made aware of the incident.
4. The Grantee shall promptly notify the Department's Grant Manager of any Proceeding relating to or affecting the Grantee's, subrecipient's, or contractor's business. If the existence of such Proceeding causes the State to conclude that the Grantee's ability or willingness to perform the Agreement is jeopardized, the Grantee shall be required to provide the Department's Grant Manager all reasonable assurances requested by the Department to demonstrate that:
  - a. the Grantee will be able to perform the Agreement in accordance with its terms and conditions; and
  - b. the Grantee and/or its employees, agents, subrecipients, or contractor(s) have not and will not engage in conduct in performance under the Agreement that is similar in nature to the conduct alleged in such Proceeding.

#### **F. Assignments, Subgrants, and Contracts:**

1. Unless otherwise specified in either version of Attachment A, Statement of Work, or through prior written approval of the Department, the Grantee may not: 1) subgrant any of the services, licenses, or commodities provided to the Grantee by the Department under this Agreement; 2) contract its duties or responsibilities under this Agreement out to a third party; or 3) assign, transfer, or sell any of the Grantee's rights or responsibilities or granted commodities and services hereunder, unless specifically permitted by law to do so. Any such subgrant, contract, or assignment occurring without the prior approval of the Department shall be null and void. In the event the Department approves transfer of the Grantee's obligations, the Grantee remains responsible for all work performed and all expenses incurred in connection with the Agreement. In addition, this Agreement shall bind the successors, assigns, and legal representatives of the Grantee, and of any legal entity that succeeds the Grantee, to the Grantee's obligations to the Department.
2. The Grantee agrees to be responsible for all work performed in fulfilling the obligations of this Agreement.



1. The Grantee agrees that the Department may assign or transfer its rights, duties, or obligations under this Agreement to another governmental entity upon giving prior written notice to the Grantee.

#### **G. Intellectual Property Rights:**

Where activities supported by this Agreement result in the creation of intellectual property rights, the Grantee shall notify the Department, and the Department will determine whether the Grantee will be required to grant the Department a perpetual, irrevocable, royalty-free, nonexclusive license to use, and to authorize others to use for State government purposes, any resulting patented, copyrighted, or trademarked work products developed under this Agreement.

#### **H. Independent Contractor Status:**

It is mutually understood and agreed to that at all times during the Grantee's performance of its duties and responsibilities under this Agreement that Grantee is acting and performing as an independent contractor. The Department shall neither have nor exercise any control or direction over the methods by which the Grantee shall perform its work and functions other than as provided herein. Nothing in this Agreement is intended to or shall be deemed to constitute a partnership or joint venture between the Parties.

1. The Grantee (and its officers, agents, employees, subrecipients, contractors, or assignees), in performance of this Agreement, shall act in the capacity of an independent contractor and not as an officer, employee, or agent of the State. Further, unless specifically authorized to do so, the Grantee shall not represent to others that, as the Grantee, it has the authority to bind the Department or the State.
2. Unless the Grantee is a State agency, neither the Grantee nor its officers, agents, employees, subrecipients, contractors, or assignees, are entitled to State retirement or State leave benefits, or to any other compensation of State employment as a result of performing the duties and obligations of this Agreement.
3. The Grantee agrees to take such actions as may be necessary to ensure that each subrecipient or contractor will also be deemed to be an independent contractor and will not be considered or permitted to be an agent, servant, joint venturer, or partner of the State.
4. Unless agreed to by the Department in either versions of Attachment A, Statement of Work, the Department will not furnish services of support (e.g., office space, office supplies, telephone service, secretarial, clerical support, etc.) to the Grantee or its subrecipient, contractor, or assignee.
5. The Department shall not be responsible for withholding taxes with respect to the Grantee's compensation hereunder. The Grantee shall have no claim against the Department for vacation pay, sick leave, retirement benefits, social security, workers' compensation, health or disability benefits, reemployment assistance benefits, or employee benefits of any kind. The Grantee shall ensure that its employees, subrecipients, contractors, and other agents, receive benefits and necessary insurance (health, workers' compensation, reemployment assistance benefits) from an employer other than the State.
6. At all times during the Agreement period, the Grantee must comply with the reporting and Reemployment Assistance contribution payment requirements of chapter 443, F.S.

#### **I. Entire Agreement:**

This Agreement, including all referenced attachments and exhibits, embodies the entire agreement of the Parties. There are no other provisions, terms, conditions, or obligations. This

Agreement supersedes all previous oral or written communications, representations, or agreements on this subject.

**A. Termination:**

1. Termination for Failure to Implement. For awarded services, licenses or commodities under Attachment A.1 – Statement of Work, if the Grantee does not approve a Final Implementation Plan within 15 calendar days of purchase order issuance for the awarded solutions, this Agreement may be terminated by the Department, at its sole discretion.
2. Termination Due to the Lack of Funds. The funds utilized for this Agreement are from the State's 2022-2023 Fiscal Year, which begins July 1, 2022, and expires on June 30, 2023. If funds become unavailable for the Agreement's purpose, such event will not constitute a default by the Department or the State. The Department agrees to notify the Grantee in writing at the earliest possible time if funds are no longer available. In the event that any funding identified by the Grantee as funds to be provided for completion of the project as described herein becomes unavailable, including if any State funds upon which this Agreement depends are withdrawn or redirected, the Department may terminate this Agreement by providing written notice to the Grantee. The Department will be the final authority as to the availability of funds.
3. Termination for Cause. The Department may terminate the Agreement if the Grantee fails to:
  - a. satisfactorily complete the deliverables within the time specified in the Agreement;
  - b. maintain adequate progress, thus endangering performance of the Agreement;
  - c. honor any term of the Agreement; or
  - d. abide by any statutory, regulatory, or licensing requirement.

The Grantee shall continue to perform any work not terminated. The Department's rights and remedies in this clause are in addition to any other rights and remedies provided by law or under the Agreement. The Grantee shall not be entitled to recover any cancellation charges or lost profits.

4. Termination for Convenience. The Department may terminate this Agreement, in whole or in part, by providing written notice to the Grantee that the Department determined, in its sole discretion, it is in the State's interest to do so. The Grantee shall not furnish any product or continue services after the specified termination date in the Department's notice of termination, except as necessary to complete the continued portion of the Agreement, if any. The Grantee will not be entitled to recover any cancellation charges or lost profits.
4. Grantee's Responsibilities upon Termination. If the Department provides a notice of termination to the Grantee, except as otherwise specified by the Department in that notice, the Grantee shall:
  - a. Stop work under this Agreement on the date and to the extent specified in the notice.
  - b. Complete performance of such part of the work that has not been terminated by the Department, if any.
  - c. Take such action as may be necessary, or as the Department may specify, to protect and preserve any property which is in the possession and custody of the Grantee, and in which the Department has or may acquire an interest.
  - d. Transfer, assign, and make available to the Department all property and materials belonging to the Department upon the effective date of termination of this Agreement.

No extra compensation will be paid to the Grantee for its services in connection with such transfer or assignment.

**A. Dispute Resolution:**

Disputes concerning performance under the Agreement will be decided by the Department, who shall reduce the decision to writing and serve a copy to the Grantee. In the event a Party is dissatisfied with the dispute resolution decision, jurisdiction for any dispute arising under the terms of the Agreement will be in State courts, and the venue will be in the Second Judicial Circuit, in and for Leon County.

Except as otherwise provided by law, the Parties agree to be responsible for their own attorney fees incurred in connection with disputes arising under the terms of this Agreement.

**B. Indemnification:**

1. The Grantee shall be fully liable for the actions of its agents, employees, partners, subrecipients, or contractors and shall fully indemnify, defend, and hold harmless the State and the Department, and their officers, agents, and employees, from suits, actions, damages, and costs of every name and description, arising from or relating to personal injury and damage to real or personal tangible property alleged to be caused in whole or in part by the Grantee, its agents, employees, partners, subrecipients, or contractors provided, however, that the Grantee shall not indemnify for that portion of any loss or damages proximately caused by the negligent act or omission of the State or the Department.
2. Further, the Grantee shall fully indemnify, defend, and hold harmless the State and the Department from any suits, actions, damages, and costs of every name and description, including attorneys' fees, arising from or relating to violation or infringement of a trademark, copyright, patent, trade secret, or intellectual property right provided, however, that the foregoing obligation shall not apply to the Department's misuse or modification of the Grantee's products or the Department's operation or use of the Grantee's products in a manner not contemplated by the Agreement. The Department will not be liable for any royalties.
3. The Grantee shall not be liable for any cost, expense, or compromise incurred or made by the State or the Department in any legal action without the Grantee's prior written consent, which shall not be unreasonably withheld.
4. For the avoidance of doubt, as the Grantee is a subdivision, as defined in section 768.28(2), F.S., pursuant to section 768.28(19), F.S., neither Party indemnifies nor insures or assumes any liability to the other Party for the other Party's negligence. Notwithstanding anything to the contrary in this section R., indemnification by either Party for tort claims is limited to the amounts prescribed in section 768.28, F.S., plus the Party's reasonable attorneys' fees.

**C. Limitation of Liability:**

Unless otherwise specifically enumerated in this Agreement, no Party shall be liable to the other Party for special, indirect, punitive, or consequential damages, including lost data or records (unless the Agreement requires the Grantee to back-up data or records), even if the Party has been advised that such damages are possible. No Party shall be liable to the other Party for lost profits, lost revenue, or lost institutional operating savings. The State and the Department may, in addition to other remedies available to them at law or in equity and upon notice to the Grantee,

retain such monies from amounts due the Grantee as may be necessary to satisfy any claim for damages, penalties, costs, and the like asserted by or against them. Except as otherwise provided in this Agreement or the Data Sharing Agreement or its attachments or Riders, the Department is not liable for unauthorized access to information except as directly attributable to the actions of the Department. For all claims against Grantee under this Agreement, and regardless of the basis on which the claim is made, Grantee's liability under this Agreement for direct damages shall be limited to the dollar value of this Agreement. This limitation shall not apply to claims arising under the Indemnity paragraphs contained in this Agreement.

#### **A. Force Majeure and Notice of Delay from Force Majeure:**

Neither Party shall be liable to the other for any delay or failure to perform under this Agreement if such delay or failure is neither the fault nor caused by the negligence of the Party or its employees or agents and the delay is due directly to acts of God, wars, acts of public enemies, strikes, fires, floods, or other similar cause wholly beyond the Party's control, or for any of the foregoing that affects subrecipients, contractors, or suppliers if no alternate source of supply is available. However, in the event a delay arises from the foregoing causes, the Party shall take all reasonable measures to mitigate any and all resulting damages, costs, delays, or disruptions to the project in accordance with the Party's performance requirements under this Agreement.

In the case of any delay the Grantee believes is excusable under this section, the Grantee shall provide written notice to the Department describing the delay or potential delay and the cause of the delay within: ten (10) calendar days after the cause that creates or will create the delay first arose (if the Grantee could reasonably foresee that a delay could occur as a result); or five (5) calendar days after the date the Grantee first had reason to believe that a delay could result (if the delay is not reasonably foreseeable). **THE FOREGOING SHALL CONSTITUTE THE GRANTEE'S SOLE REMEDY OR EXCUSE WITH RESPECT TO DELAY.** Providing notice in strict accordance with this section is a condition precedent to such remedy.

The Department, in its sole discretion, will determine if the delay is excusable under this section and will notify the Grantee of its decision in writing. The Grantee shall not assert a claim for damages, other than for an extension of time, against the Department. The Grantee will not be entitled to an increase in the Agreement price or payment of any kind from the Department for any reason. If performance is suspended or delayed, in whole or in part, due to any of the causes described in this section, after the causes have ceased to exist, the Grantee shall resume performance, unless the Department determines, in its sole discretion, that the delay will significantly impair the ability of the Grantee to timely complete its obligations under this Agreement, in which case, the Department may terminate the Agreement in whole or in part.

#### **B. Mandatory Disclosure Requirements:**

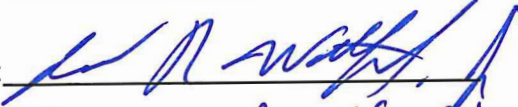
1. Convicted Vendor List. The Grantee has a continuous duty to disclose to the Department if the Grantee or any of its affiliates, as defined by section 287.133(1)(a), F.S., are placed on the convicted vendor list. Pursuant to section 287.133(2)(a), F.S.: "A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017, F.S., for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list."

1. Discriminatory Vendor List. The Grantee has a continuous duty to disclose to the Department if the Grantee or any of its affiliates, as defined by section 287.134(1)(a), F.S., are placed on the discriminatory vendor list. Pursuant to section 287.134(2)(a), F.S.: "An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity."
2. Antitrust Violator Vendor List. The Grantee has a continuous duty to disclose to the Department if the Grantee or any of its affiliates, as defined by section 287.137(1)(a), F.S., are placed on the antitrust violator vendor list. Pursuant to section 287.137(2)(a), F.S.: "A person or an affiliate who has been placed on the antitrust violator vendor list following a conviction or being held civilly liable for an antitrust violation may not submit a bid, proposal, or reply for any new contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply for a new contract with a public entity for the construction or repair of a public building or public work; may not submit a bid, proposal, or reply on new leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a new contract with a public entity; and may not transact new business with a public entity."
3. Foreign Gifts and Contracts. The Grantee shall comply with any applicable disclosure requirements in section 286.101, F.S. Pursuant to section 268.101(7), F.S.: "In addition to any fine assessed under [section 286.101(7)(a), F.S.], a final order determining a third or subsequent violation by an entity other than a state agency or political subdivision shall automatically disqualify the entity from eligibility for any grant or contract funded by a state agency or any political subdivision until such ineligibility is lifted by the Administration Commission for good cause."

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IN WITNESS WHEREOF, the Parties agree to the terms and conditions of this Agreement and have duly authorized their respective representatives to sign it on the dates indicated below.

Grantee:  
City of Okeechobee

By:   
Name: Dowling R. Watford Jr.  
Title: Mayor  
Date: 5/30/2023

Department of Management Services:

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_



## **ATTACHMENT A.1 SOLUTION STATEMENT OF WORK**

### **1. Scope of Work.**

Pursuant to Chapter 2022-156, Laws of Florida, Specific Appropriation 2944A, the Parties agree that the Department shall, on behalf of the Grantee, expend funds for the provision of services, licenses, or commodities awarded to the Grantee to be utilized for cybersecurity technical assistance purposes. The Grantee is being granted assistance in the form of services, licenses, or commodities to enhance its cybersecurity framework, to identify and mitigate risks, and to protect its infrastructure from threats through Florida's Local Government Cybersecurity Grant Program (the "Project"). The Florida Local Government Cybersecurity Grant is a competitive grant program to provide funding for cybersecurity technical assistance to local Florida governments to enhance their cybersecurity capabilities.

### **2. Awarded Capabilities.**

The Department shall offer one (1) or more solutions to the Grantee for the following capabilities:

Endpoint-Based Asset Discovery (Agent); Network-Based Asset Discovery (Agentless); External-Facing Asset Discovery; Security Operations Platform.

Note: The Department will make its best effort to award the Grantee's preferred solution per capability. However, the Department can only contract for a limited number of solutions based on best value, technical acceptability, and operational volume.

### **3. Grantee Responsibilities.**

The Grantee shall complete the Project in accordance with the requirements set forth in this Agreement and any applicable local, State, and federal laws and regulations. The Grantee is solely responsible for ensuring that any provided solutions are compliant with applicable state and federal laws and regulations based on Grantee's intended use, including, but not limited to, Health Insurance Portability and Accountability Act, Family Educational Rights and Privacy Act, Driver Privacy Protection Act, and General Data Protection Regulation.

### **4. Department Responsibilities.**

The Department shall review Grantee reports and other records and reconcile them to ensure that the requirements of section 215.971, F.S., pertaining to agreements funded with State financial assistance are fulfilled.

### **5. Deliverables.**

The Grantee shall complete the following deliverable(s) on the dates specified, but Deliverables 1-3 shall be completed by June 30, 2023:

Deliverables		
No.	Tasks	Performance Measures and Due Dates
1	Execute this Grant Agreement.	The Grantee must execute the Grant Agreement within 15 calendar days of award.
2	Participate in a kick-off meeting with FL[DS] and the solution provider.	The Grantee shall participate in the kick-off meeting with FL[DS] and the solution provider within five (5) calendar days of Purchase Order (PO) issuance.
3	Approve Final Implementation Plan(s) for solutions awarded.	The Grantee must coordinate with the solution provider(s) to review the Implementation Plan(s). <b>If the Grantee chooses to proceed with a solution</b> , the Grantee must approve the Final Implementation Plan within five (5) calendar days of the vendor providing the draft Implementation Plan.
4	Complete all tasks in accordance with the Final Implementation Plan(s).	The Grantee shall provide all necessary resources to execute tasks assigned to the Grantee in the Final Implementation Plan(s).
5	Notify the Department's Grant Manager of implementation completion per the Final Implementation Plan.	The Grantee shall notify the Department's Grant Manager in writing within 10 calendar days of implementation completion.

## 5. Reporting Requirements.

The Department may request status meetings for the Grantee to report on the implementation status, as necessary, with the Grantee's Grant Manager.

The Department may, at its sole discretion, develop a format and deadlines the Grantee must comply with when reporting the information above. The Grantee's failure to confirm completion of the Final Implementation Plan(s) or comply with the reporting format and schedule may result in termination of the awarded solutions.

## 6. Performance Standards.

The Grantee shall timely perform all tasks and provide deliverables as set forth in this Agreement. The Department is entitled at all times, upon request, to be advised as to the status of work being done by the Grantee, on behalf of the grantee, and the details thereof.

If the Department determines that there is a performance deficiency that requires correction by the Grantee, then the Department shall notify the Grantee. The Grantee shall make the correction within a timeframe specified by the Department. The Grantee shall provide the Department with a corrective action plan describing how the Grantee will address all performance deficiencies identified by the Department. If the corrective action plan is unacceptable to, or implementation of the plan fails to remedy the performance deficiencies, the Grantee shall work cooperatively with the Department to modify the corrective action plan or to remedy the deficiencies. Additionally, if a performance deficiency is attributable to the performance of a contractor or subcontractor of the Grantee, the Grantee shall take all actions

available to it to enforce financial consequences in its contract with the contractor or subcontractor or to pursue damages.

**5. Financial Consequences for Failure to Timely and Satisfactorily Perform.**

Violations of this Agreement or applicable licenses, or failure to provide the deliverables, may result, except as detailed above, in termination of access to awarded solutions and require immediate removal of all software, hardware, or related services. Grantee may be subject to financial assessments related to such violations.

This provision for financial consequences shall not affect the Department's right to terminate the Agreement as provided elsewhere in the Agreement.

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**Department of Financial Services**  
*Division of Accounting and Auditing – Bureau of Auditing*

**AUDIT REQUIREMENTS FOR AWARDS OF  
STATE AND FEDERAL FINANCIAL ASSISTANCE**

The administration of resources awarded by the Department of Management Services (Department) to the Grantee may be subject to audits and/or monitoring by the Department, as described in this section.

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**MONITORING**

In addition to reviews of audits conducted in accordance with 2 CFR 200, Subpart F - Audit Requirements, and section 215.97, Florida Statutes (F.S.), as revised (see AUDITS below), monitoring procedures may include, but not be limited to, on-site visits by Department staff, limited scope audits as defined by 2 CFR §200.425, or other procedures. By entering into this agreement, the Grantee agrees to comply and cooperate with any monitoring procedures or processes deemed appropriate by the Department. In the event the Department determines that a limited scope audit of the Grantee is appropriate, the Grantee agrees to comply with any additional instructions provided by Department staff to the Grantee regarding such audit. The Grantee further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

**AUDITS**

**Part I: Federally Funded**

This part is applicable if the Grantee is a state or local government or a nonprofit organization as defined in 2 CFR §200.90, §200.64, and §200.70.

1. A Grantee that expends \$750,000 or more in federal awards in its fiscal year must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. EXHIBIT 1 to this form lists the federal resources awarded through the Department by this agreement. In determining the federal awards expended in its fiscal year, the Grantee shall consider all sources of federal awards, including federal resources received from the Department. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR §§200.502-503. An audit of the Grantee conducted by the Auditor General in accordance with the provisions of 2 CFR §200.514 will meet the requirements of this Part.
2. For the audit requirements addressed in Part I, paragraph 1, the Grantee shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR §§200.508-512.
3. A Grantee that expends less than \$750,000 in federal awards in its fiscal year is not required to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. If the Grantee expends less than \$750,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from Grantee resources obtained from other than federal entities).

**Part II: State Funded**

1. In the event that the Grantee expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such Grantee (for fiscal years ending June 30,

AUDIT REQUIREMENTS FOR AWARDS OF  
STATE AND FEDERAL FINANCIAL ASSISTANCE

2017, and thereafter), the Grantee must have a state single or project-specific audit for such fiscal year in accordance with section 215.97, F.S.; Rule Chapter 69I-5, F.A.C., State Financial Assistance; and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this form lists the state financial assistance awarded through the Department this agreement. In determining the state financial assistance expended in its fiscal year, the Grantee shall consider all sources of state financial assistance, including state financial assistance received from the Department, other state agencies, and other nonstate entities. State financial assistance does not include federal direct or pass-through awards and resources received by a nonstate entity for federal program matching requirements.

1. For the audit requirements addressed in Part II, paragraph 1, the Grantee shall ensure that the audit complies with the requirements of section 215.97(8), F.S. This includes submission of a financial reporting package as defined by section 215.97(2), F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
2. If the Grantee expends less than \$750,000 in state financial assistance in its fiscal year (for fiscal years ending June 30, 2017, and thereafter), an audit conducted in accordance with the provisions of section 215.97, F.S., is not required. If the Grantee expends less than \$750,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of section 215.97, F.S., the cost of the audit must be paid from the nonstate entity's resources (i.e., the cost of such an audit must be paid from the Grantee's resources obtained from other than state entities).

**Part III: Other Audit Requirements**

N/A

**Part IV: Report Submission**

1. Copies of reporting packages for audits conducted in accordance with 2 CFR 200, Subpart F - Audit Requirements, and required by Part I of this form shall be submitted, when required by 2 CFR §200.512, by or on behalf of the Grantee directly to the Federal Audit Clearinghouse (FAC) as provided in 2 CFR §200.36 and §200.512.

The FAC's website provides a data entry system and required forms for submitting the single audit reporting package. Updates to the location of the FAC and data entry system may be found at the OMB website.

2. Copies of financial reporting packages required by Part II of this form shall be submitted by or on behalf of the Grantee directly to each of the following:

- a. The Department at each of the following addresses:

Electronic copies (preferred): [Cybersecuritygrants@digital.fl.gov](mailto:Cybersecuritygrants@digital.fl.gov)

or

Paper copies:

Grant Manager

Florida Digital Service

Department of Management Services

2555 Shumard Oaks Blvd, Suite 200

AUDIT REQUIREMENTS FOR AWARDS OF  
STATE AND FEDERAL FINANCIAL ASSISTANCE

Tallahassee, Florida 32399

Email: [Cybersecuritygrants@digital.fl.gov](mailto:Cybersecuritygrants@digital.fl.gov)

- a. The Auditor General's Office at the following address:

Auditor General  
Local Government Audits/342  
Claude Pepper Building, Room 401  
111 West Madison Street  
Tallahassee, Florida 32399-1450

The Auditor General's website (<https://flauditor.gov/>) provides instructions for filing an electronic copy of a financial reporting package.

3. Any reports, management letters, or other information required to be submitted to the Department pursuant to this agreement shall be submitted timely in accordance with 2 CFR §200.512, section 215.97, F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.
4. Grantees, when submitting financial reporting packages to the Department for audits done in accordance with 2 CFR 200, Subpart F - Audit Requirements, or Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the Grantee in correspondence accompanying the reporting package.

**Part V: Record Retention**

The Grantee shall retain sufficient records demonstrating its compliance with the terms of the award(s) and this agreement for a period of five (5) years from the date the audit report is issued, and shall allow the Department, or its designee, the CFO, or Auditor General access to such records upon request. The Grantee shall ensure that audit working papers are made available to the Department, or its designee, the CFO, or Auditor General upon request for a period of five (5) years from the date the audit report is issued, unless extended in writing by the Department.



AUDIT REQUIREMENTS FOR AWARDS OF  
STATE AND FEDERAL FINANCIAL ASSISTANCE

**EXHIBIT 1**

**Federal Resources Awarded to the Grantee  
Pursuant to this Agreement Consist of the Following:**

1. Federal Program A:

N/A

2. Federal Program B:

N/A

**Compliance Requirements Applicable to the Federal Resources  
Awarded Pursuant to this Agreement are as Follows:**

1. Federal Program A:

N/A

2. Federal Program B:

N/A

**State Resources Awarded to the Grantee  
Pursuant to this Agreement Consist of the Following:**

**Matching Resources for Federal Programs:**

1. Federal Program A:

N/A

2. Federal Program B:

N/A

**Subject to Section 215.97, F.S.:**

1. State Project A: Cybersecurity Technical Assistance Grants

State Awarding Agency: Florida Department of Management Services

Catalog of State Financial Assistance Title and Number: 72.009

Amount: \$\_\_\_\_\_

2. State Project B:

N/A

**Compliance Requirements Applicable to State Resources Awarded  
Pursuant to this Agreement Are as Follows:**

The compliance requirements are as stated in Grant Agreement No. DMS-22/23-345 between the Grantee and the Department, entered in State fiscal year 2022-23.

## **Attachment C Grantee Data Sharing Agreement**

### **Purposes**

Grantee desires to utilize software licenses, applications, and solutions, as applicable, in connection with the attached Exhibit A – Cybersecurity Incident Response Rider and Exhibit B – Solution Rider, incorporated herein. This DSA describes the terms and conditions for the use of software licenses, applications, and solutions and protection of Covered Data, including requirements to safeguard the availability, confidentiality, and integrity of Covered Data in furtherance of the security objectives of Chapter 282, F.S.

#### **I. Definitions**

- A. Access – The authorization to inspect, review, transmit, duplicate, communicate with, retrieve data from, or otherwise make use of any Covered Data, regardless of type, form, or nature of storage. "Access" to a computer system or network includes local and remote access, as applicable.
- B. Authorized Purpose – The purpose(s) for which an Authorized Third Party may access, use, or disclose the Covered Data.
- C. Authorized Third Party – An individual, state agency, other Florida state or local governmental entity, or a private sector contractor or service provider of the Grantee which receives Covered Data.
- D. Authorized User – An individual granted Access or to use Software Entitlement by either FL[DS] or Grantee.
- E. County and Municipality Cybersecurity Technical Assistance Program ("the Program") – refers to the grant program established by the 2022-2023 General Appropriations Act to enhance county and municipal cybersecurity and protect the infrastructure of local governments from threats.
- F. Covered Data – The limited subset of security data that is derived from Grantee's use of any Software Entitlements as defined in the attached Rider(s); a Grantee's confidential or proprietary information; and personal information as defined under section 501.171, F.S., and any other applicable privacy or data breach notification laws as may exist.
- G. Data Breach – Either (1) any unauthorized access to, or use or disclosure of, Covered Data for any purpose other than as expressly permitted by this DSA or required by law; or (2) a breach of privacy or of the security of the Covered Data. Good faith access of data by an employee or agent of the Grantee does not constitute a breach of security, provided that the information is not used for a purpose unrelated to the business or subject to further unauthorized use.
- H. DSA Coordinators – The individuals appointed by the signatories to this DSA as the point of contact for this DSA, who are responsible for ensuring that the Authorized Users comply with the activities identified herein.
- I. HIPAA - Health Insurance Portability and Accountability Act of 1996.

- A. Information Technology (IT) Coordinators – The individuals appointed by the signatories to this DSA as responsible for data flow and other technology-related considerations under this DSA.
- B. Information Technology Resources – As defined in section 282.0041, Florida Statutes, the data processing hardware and software and services, communications, supplies, personnel, facility resources, maintenance, and training. As used in this DSA, the term also includes the definition for “Information Technology,” as defined in section 282.0041, Florida Statutes, to add equipment, hardware, software, firmware, programs, systems, networks, infrastructure, media, and related material used to automatically, electronically, and wirelessly collect, receive, access, transmit, display, store, record, retrieve, analyze, evaluate, process, classify, manipulate, manage, assimilate, control, communicate, exchange, convert, converge, interface, switch, or disseminate information of any kind or form.
- C. Software Entitlement – Proprietary software provided to the Grantee under the Agreement to satisfy provision of the solution(s) awarded to the Grantee, as identified in Attachment A.1.

## II. Responsibilities of the Parties

- A. **Data Transmission.** Covered Data shall only be transmitted through secure file transfer protocol or other secure transmission methods utilizing a National Institute of Standards and Technology approved means of electronic encryption as well as password protection and in a file format and layout determined by FL[DS]. Covered Data shall not be transmitted via any other means, including electronic mail. If applicable to any transmission of the Covered Data, both transmitting and receiving Grantee shall completely and permanently remove Covered Data from any temporary transfer location within twenty-four (24) hours of receipt of the Covered Data.
- B. **Compliance with Applicable Laws.** Each Party covenants and agrees that, in the performance of this DSA, it shall comply with all applicable federal, state, and local laws, statutes, and regulations including, but not limited to, such laws set forth in Article VI as applicable to a Project and such other data privacy or security laws, all as they exist now and as they may be amended from time to time (“Applicable Laws”). In the event of any notice of a material violation of Applicable Laws, or an investigation into an alleged material violation, the affected Party shall promptly notify the other in writing of such notice.

The Parties further agree to follow and be bound by the terms and conditions of any policy decisions or directives from the federal and state agencies with jurisdiction over the use of the data described herein upon receipt of written notice directing that such rules, policy decisions, or directives apply to this DSA.

- C. **Compliance with Information Security Standards.** Each Party covenants and agrees to comply with Rule Chapter 60GG-2, Florida Administrative Code (“Security Standards”), with respect to its obligations under this DSA. Grantee shall implement the Security Standards with respect to its obligations under this DSA as an “Agency,” regardless of whether they meet the definition of “Agency” in Rule Chapter 60GG-2, Florida Administrative Code.

FL[DS], Grantee, and Authorized Third Parties shall implement reasonable and appropriate administrative, technical, and physical safeguards to maintain the security and protect the confidentiality, integrity, and availability of Access.

Grantee shall instruct all its Authorized Users with the opportunity for Access on the safeguards and requirements of the DSA and all applicable federal and state requirements.

- A. **HIPAA Business Associate Agreement.** To the extent that a Party is acting as a Business Associate (as defined by HIPAA) of the other Party, the Parties further agree to enter into a Business Associate Agreement as necessary, in the form of a mutually agreed-upon appendix to the DSA.
- B. **Incorporation and Compliance with Exhibits, Appendices and Riders, if Applicable.** The Project Riders, and any exhibits or appendices to this DSA are hereby incorporated and made a part hereof and are an integral part of this DSA. Each Rider, Exhibit, and Appendix attached hereto or referred to herein are hereby incorporated in and made a part of this DSA as if set forth in full herein.

### III. **FL[DS] Role and Responsibilities**

- A. FL[DS] is responsible for:
  - 1. Processing Covered Data in accordance with the State Cybersecurity Act;
  - 2. Facilitating data sharing with the Grantee and/or an Authorized Third Party in accordance with this DSA;
  - 3. Providing the Grantee with the option to utilize Software Entitlements; and
  - 4. Protecting the integrity of Covered Data obtained by FL[DS] through Grantee's use of any of the Software Entitlements. FL[DS] will not disclose this Covered Data to any third party unless required by law or as otherwise authorized by Grantee.
- B. FL[DS] will only access, use, or disclose Covered Data, as permitted by Grantee, as required by Applicable Law, or as necessary for completion of its responsibilities under this DSA, including any Project Riders. FL[DS] will ensure that its Authorized Users only access, use, or disclose Covered Data, as permitted by Grantee, as required by Applicable Law, or as necessary for completion of its responsibilities for any Projects, as assigned by FL[DS].
- C. FL[DS] will exercise reasonable care and no less than the same degree of care FL[DS] uses to protect its own confidential information to prevent confidential information from being used in a manner that is not expressly a purpose authorized in this DSA or as required by Applicable Law.

### IV. **Grantee's Role and Responsibilities**

- A. Covered Data is and shall remain the property of Grantee.

- A. Grantee is solely responsible for its Access to and use of Software Entitlements and Covered Data, including:
  - 1. Ensuring a level of security appropriate to the risk in respect of Covered Data;
  - 2. Securing Grantee's and its Authorized Users' systems and devices that can Access FL[DS] systems and Software Entitlements and complying with the Security Standards;
  - 3. Selecting and/or ensuring that Grantee has selected its Authorized Users; activating and deactivating the Access, credentials, and privileges of its Authorized Users; and managing access controls to the FL[DS] system and Software Entitlements in a timely manner in accordance with the Security Standards;
  - 4. Securing the account authentication credentials, systems, and devices of Grantee personnel who the Grantee designates to be Authorized Users;
  - 5. Managing the compliance of its Authorized Users with the Grantee's established security measures and as required by Applicable Law;
  - 6. Maintaining audit logs, as deemed necessary by the Grantee to demonstrate compliance with its obligations under this DSA;
  - 7. Backing up Covered Data, if required by law or Grantee policy; and
  - 8. Ensuring that it and its Authorized Users remain in compliance with the terms and conditions of any Software Entitlements.
- B. FL[DS] is not responsible for, and has no obligation for:
  - 1. Selecting or verifying Grantee's Authorized Users, activating or deactivating the Access or credentials of Authorized Users; or
  - 2. Protecting Covered Data that Grantee elects to store or transfer outside of FL[DS]'s and its sub-processors' systems (for example, offline or on-premises storage).

## **V. Unauthorized Disclosure/Data Breach**

- A. In the event of a Data Breach of the Covered Data while in Grantee's (or an Authorized Third Party's) custody or control or as a result of Grantee's (or an Authorized Third Party's) access to or use of the Covered Data, which requires the provision of notice in accordance with section 501.171, F.S., or other Applicable Law (including, but not limited to, HIPAA), the Parties agree as follows:
  - 1. Grantee shall notify FL[DS] of the Data Breach not more than 24 hours after discovery that a Data Breach has occurred or is reasonably likely to have occurred.
  - 2. Grantee (or its Authorized Third Party) shall be responsible for all costs related to the Data Breach including FL[DS]' and/or Grantee's (or an Authorized Third Party's) costs of complying with all legal requirements, including the requirements for Data Breach

notification under Applicable Law, as well as defending any claims, actions, or lawsuits related thereto.

1. If a Data Breach is subject to the notice provisions of section 501.171, F.S., or Applicable Law, the Parties agree to cooperate and work together to ensure full legal compliance and to provide breach notification to the extent required by Applicable Law. Grantee shall use its best and diligent efforts to identify the individuals entitled to receive notice of the Data Breach and obtain the names and mailing information of such individuals, so that FL[DS] and/or Grantee are able to distribute the notices within the legally required time periods. FL[DS] and/or Grantee, as applicable, shall bear its internal administrative and other costs incurred in identifying the affected individuals and their mailing information.
  2. In the event of a Data Breach, including the privacy or security of the Covered Data, while in the custody or control of the Grantee, if the Grantee must provide notice as a result of the requirements contained in section 501.171, F.S., or other Applicable Law, the Grantee shall submit a draft of the notice to FL[DS] for prior review and approval of the contents of the notice, prior to disseminating the notice. Such approval shall not be unreasonably delayed or withheld.
- B. If Grantee experiences a breach of the security of its systems that results in a breach of the security of FL[DS]'s systems ("FL[DS] Breach"), Grantee shall be responsible for all costs related to the FL[DS] Breach including FL[DS]'s costs of complying with all legal requirements, including any costs for data breach notification under section 501.171, F.S., or Applicable Law, as well as defending any claims, actions, or lawsuits against the FL[DS] related thereto. Grantee, at its own expense, shall cooperate fully with FL[DS] in the investigation, eradication, remediation, and recovery from the FL[DS] Breach.
- C. If FL[DS] experiences a breach of the security of its systems that results in a breach of the security of Grantee's systems ("Grantee Breach"), FL[DS] shall be responsible for all costs related to the Grantee Breach including Grantee's costs of complying with all legal requirements, including the requirements for data breach notification under section 501.171, F.S., or Applicable Law, as well as defending any claims, actions or lawsuits related thereto. FL[DS], at its own expense, shall cooperate fully with Grantee in the investigation, eradication, remediation, and recovery from the Grantee Breach.
- D. If either FL[DS] or Grantee is obligated under this Section to pay costs incurred by the other Party, the Party required to pay such costs shall submit a draft of the legal notifications and other public communications to the other Party for prompt review and approval of the contents prior to disseminating the notification or communication. Such approval shall not be unreasonably delayed or withheld.
- E. The Parties understand and agree the provisions of this DSA relating to the protection and security of the Covered Data constitute a material condition of this DSA.

## **VI. Additional Terms Applicable to Certain Circumstances.**

- A. Grantee is responsible for their Covered Data and entering into any required additional agreements related thereto. Grantee shall provide the FL[DS] DSA Coordinator with written notice prior to granting Access to any of the data types listed in subsections B-E,

below, to FL[DS] or Software Entitlements. In the event of a conflict between the terms and conditions of this Article VI and the remainder of the DSA, the terms and conditions of Article VI shall control. Moreover, a Project may include the use of information described in more than one (1) of the provisions set forth in this Article VI, or it may include the use of information not described in this Article VI. In the event of a conflict between or among the terms and conditions of Subsections B, C, D or E of this Article VI, the more restrictive terms and conditions shall apply unless otherwise provided by Applicable Law or guidance by the applicable regulatory enforcement agencies or bodies.

A. **CJIS.** The terms and conditions of this Section VI.B. apply when Covered Data involved in a Project includes criminal justice information.

1. CJIS Covered Data. Covered Data may also include, but shall not be limited to, CJIS Covered Data. For purposes of this DSA, CJIS Covered Data shall mean criminal justice information that is provided by the Federal Bureau of Investigation (FBI) Criminal Justice Information Services (CJIS) system and that is necessary for law enforcement and civil agencies to perform their missions, including, but not limited to, biometric, identity history, biographic, property, and case/incident history data.
2. Disclosure of CJIS Covered Data. The disclosure of CJIS Covered Data under the DSA, as modified by this section, is governed by the CJIS Security Policy, available at <https://www.fbi.gov/services/cjis/cjis-security-policy-resource-center>. In accordance with the CJIS Security Policy and 28 CFR Part 20, use of the CJIS system under the DSA is restricted to: detection, apprehension, detention, pretrial release, post-trial release, prosecution, adjudication, correctional supervision, rehabilitation of accused persons or criminal offenders, and other legally authorized purposes.
3. Training. The Parties agree to work together to provide Authorized Users with confidentiality, privacy, and security training regarding access, use, and disclosure requirements for the CJIS Covered Data under the CJIS Security Policy.
4. Access Requirements. Unique authorization is required for Access to the CJIS Covered Data and must be properly authenticated and recorded for audit purposes, including CJIS security and other applicable audit requirements.

B. **HIPAA and State Protected Health Information.** The terms and conditions of this Section VI.C. apply when Covered Data involved in a Project includes protected health information (PHI) and such other sensitive health information, the disclosure of which may be limited or restricted by law, including, but not limited to, mental health and drug and alcohol related information.

1. PHI Covered Data. Covered Data may also include, but shall not be limited to, PHI Covered Data. For purposes of this DSA, "PHI Covered Data" shall mean "protected health information" or "PHI," as such term is defined by HIPAA. PHI shall include, but shall not be limited to, any other medical or health-related information that is afforded greater protection under more restrictive federal or state law, including, but not limited to, the Substance Abuse and Mental Health Services Act (SAMSHA), located at 42 C.F.R. Part 2, the Florida Mental Health Act (the Baker Act), located at Fla. Stat. § 394.451 – 394.47892, and the Hal S. Marchman Alcohol and Other Drug Services Act, located at Fla. Stat. § 397.301 et seq.



1. Disclosure of PHI Covered Data. The disclosure of PHI Covered Data under the DSA, as modified by this section, is governed by HIPAA and more restrictive federal or state law, as applicable. Accordingly, the disclosure of PHI Covered Data under the DSA is permitted only with the consent of the individual who is the subject of the PHI Covered Data, by court order that meets the requirements of applicable law, and for other purposes as permitted by Applicable Law.
  2. Business Associate Agreement. To the extent that FL[DS] is a "Business Associate" of Grantee, as such term is defined under HIPAA, the Parties agree to enter into a mutually agreeable Business Associate Agreement.
  3. Training. The Parties agree to work together to provide Authorized Users with confidentiality, privacy, and security training regarding access, use, and disclosure requirements for the PHI Covered Data under HIPAA and more restrictive federal or state law, to the extent applicable.
  4. Access Requirements. Unique authorization is required for Access and must be properly authenticated and recorded for audit purposes, including HIPAA audit requirements and other audit requirements under more restrictive federal or state law, to the extent applicable.
- C. **FERPA.** The terms and conditions of this Section VI.D. apply when Covered Data includes student education records as defined by the Family Educational Rights and Privacy Act, 20 USC §1232g, and its implementing regulations set forth at 34 CFR Part 99 (collectively, "FERPA").
1. FERPA Covered Data. Covered Data may also include, but shall not be limited to, FERPA Covered Data. For purposes of this DSA, "FERPA Covered Data" shall mean student education records as defined by FERPA).
  2. Disclosure of FERPA Covered Data. The disclosure of FERPA Covered Data under the DSA, as modified by this section, is governed by FERPA. Accordingly, the disclosure of FERPA Covered Data under the DSA is permitted with parent or eligible student consent and, without such consent, in the following circumstances: (i) to school officials with legitimate educational interest; (ii) to other schools to which a student is transferring; (iii) to specified officials for audit or evaluation purposes; (iv) to appropriate parties in connection with financial aid to a student; (v) to organizations conducting certain studies for or on behalf of the school; (vi) to accrediting organizations; (vii) to comply with a judicial order or lawfully issued subpoena; (viii) to appropriate officials in cases of health and safety emergencies; (ix) to state and local authorities, within a juvenile justice system, pursuant to specific state law; and (x) as otherwise provided by FERPA.
  3. Training. The Parties agree to work together to provide Authorized Users with confidentiality, privacy, and security training regarding access, use, and disclosure requirements for the FERPA Covered Data under FERPA.
  4. Access Requirements. Unique authorization is required for Access and must be properly authenticated and recorded for audit purposes, including FERPA and any other applicable audit requirements.

A. **DPPA.** The terms and conditions of this Section VI.E. apply when Covered Data includes motor vehicle record information.

1. DPPA Covered Data. For purposes of the DSA, Covered Data may include, but shall not be limited to, DPPA Covered Data. For purposes of this DSA, "DPPA Covered Data" shall mean motor vehicle information as set forth in the Driver Privacy Protection Act, 18 U.S.C. § 2721 ("DPPA").
2. Disclosure of DPPA Covered Data. The disclosure of DPPA Covered Data under the DSA, as modified by this section, is governed by DPPA. DPPA prohibits the disclosure of personal information, as defined in 18 U.S.C. § 2725(3), that is contained in motor vehicle records, but such information may be used by any government agency, such as FL[DS] and Grantee, in carrying out its functions. Such personal information may not be re-disclosed by FL[DS] or Grantee, however, except in accordance with the permissible uses set forth at 18 U.S.C. § 2721(b). With certain limited exceptions, DPPA further prohibits the disclosure of highly restricted personal information, as defined in 18 U.S.C. § 2725(4), without the express consent of the individual who is the subject of such information. In accordance with section 119.0712(2)(d)(2), F.S., the emergency contact information contained in a motor vehicle record, without the express consent of the person to whom such emergency contact information applies, may be released only to: (a) law enforcement agencies for purposes of contacting those listed in the event of an emergency; or (b) a receiving facility, hospital, or licensed detoxification or addictions receiving facility pursuant to sections 394.463(2)(a) or 397.6772(1)(a), F.S., for the sole purpose of informing a patient's emergency contacts of the patient's whereabouts. E-mail addresses that are collected by the Florida Department of Highway Safety and Motor Vehicles also may not be disclosed pursuant to Section 119.0712(2)(c), F.S.
3. Training. The Parties agree to work together to provide Authorized Users with confidentiality, privacy, and security training regarding access, use, and disclosure requirements for the DPPA Covered Data under DPPA and the Florida Statutes referenced above.
4. Access Requirements. Unique authorization is required for Access and must be properly authenticated and recorded for audit purposes, including, but not limited to, compliance with these terms and conditions.

## **VII. Designation of DSA Coordinators**

A. The Coordinators for this DSA are:

FL[DS] DSA Coordinator:

Policy Manager  
2555 Shumard Oak Boulevard  
Tallahassee, FL 32399  
Telephone: 850-413-0604  
Email: <mailto:Policy@digital.fl.gov>

FL[DS] IT Coordinator:

State Cybersecurity Information Security Officer  
2555 Shumard Oak Boulevard  
Tallahassee, FL 32399  
Telephone: 850-413-0604  
Email: [Cyber@digital.fl.gov](mailto:Cyber@digital.fl.gov)

Grantee's DSA Coordinator:

Name: Gary Ritter  
City/County of: City of Okeechobee  
Street: 55 SE Third Avenue  
Okeechobee, 34974  
Telephone: (863) 763-9811  
Email: [gritter@cityofokeechobee.com](mailto:gritter@cityofokeechobee.com)

Grantee's IT Coordinator:

Name: India Riedel  
City/County of: City of Okeechobee  
Street: 55 SE Third Avenue  
Okeechobee, 34974  
Telephone: (863) 763-9818  
Email: [iriedel@cityofokeechobee.com](mailto:iriedel@cityofokeechobee.com)

- A. Changes to the DSA and/or IT Coordinator designations may be accomplished by providing email change notification that is acknowledged by both Parties.

**VIII. Inspection of Records**

Each Party shall permit the other Party and any other applicable state and federal representatives with regulatory oversight over the other Party, or their designees, to conduct inspections described in this paragraph, or to make on-site inspections of records relevant to this DSA to ensure compliance with any state and federal law, regulation, or rule. Such inspections may take place with notice during normal business hours wherever the records are maintained. Each Party shall ensure a system is maintained that is sufficient to permit an audit of such Party's compliance with this DSA and the requirements specified above. Failure to allow such inspections constitutes a material breach of this DSA. This DSA may be terminated in accordance with Section VII.C. for a material breach.

**IX. Grantee Additional Terms**

- A. Contractors. Grantee shall ensure all contractors that have Access to Covered Data or Software Entitlements comply with all requirements of this DSA. The Software Entitlements shall not be Accessible by, or deployed on, Information Technology Resources not owned, employed, or controlled by Grantee.

### RELEVANT FLORIDA STATUTES (2022)

Section 282.3185, Florida Statutes (F.S.), the "Local Government Cybersecurity Act," directs the Florida Digital Service (FL[DS]) to provide training in cybersecurity to local governments, oversee their compliance in adopting cybersecurity standards, and to receive cybersecurity incident and ransomware event notifications through the State Cybersecurity Operations Center. Such incident reporting must also include "[a] statement requesting or declining assistance from the Cybersecurity Operations Center, the Cybercrime Office of the Department of Law Enforcement, or the sheriff who has jurisdiction over the local government." S. 282.3185, F.S.

Under Specific Appropriation 2944A of the 2022-2023 General Appropriations Act, FL[DS] was directed to establish a competitive cybersecurity technical assistance grant program for municipalities and counties.

Section 119.0725, F.S., establishes that coverage limits and deductible or self-insurance amounts of insurance or other risk mitigation coverages acquired for the protection of information technology systems, operational technology systems, or data of entities subject to the requirements of section 119.07(1), F.S., and section 24(a), Article I of the State Constitution; information relating to existing or proposed information technology and operational technology systems and assets, whether physical or virtual, the incapacity or destruction of which would negatively affect security, economic security, public health, or public safety; cybersecurity incident information reported under section 282.3185, F.S.; network schematics, hardware and software configurations, or encryption information or information that identifies detection, investigation, or response practices for suspected or confirmed cybersecurity incidents, including suspected or confirmed breaches, if the disclosure of such information would facilitate unauthorized access to or unauthorized modification, disclosure, or destruction of data or information, whether physical or virtual, or information technology resources, which include an agency's existing or proposed information technology systems; and the recordings and transcripts of public meetings where such information may be revealed are confidential and exempt, and such public meetings are exempt from section 286.011, F.S., and section 24(b), Article I of the State Constitution.

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## **Exhibit A**

### **Cybersecurity Incident Response Rider**

#### **I. Definitions**

In addition to the defined terms in the DSA, capitalized terms used herein have the meanings provided below:

- A. Cloud Console – The global administrative accounts for Software Entitlements directly managed and licensed by FL[DS].
- B. Customer Account – The accounts for Software Entitlements directly utilized by Grantee.
- C. Information Technology Resources – As defined in section 282.0041, Florida Statutes, data processing hardware and software and services, communications, supplies, personnel, facility resources, maintenance, and training. As used in this IR Rider, the term also includes the definition for “Information Technology,” as defined in section 282.0041, Florida Statutes, to add equipment, hardware, software, firmware, programs, systems, networks, infrastructure, media, and related material used to automatically, electronically, and wirelessly collect, receive, access, transmit, display, store, record, retrieve, analyze, evaluate, process, classify, manipulate, manage, assimilate, control, communicate, exchange, convert, converge, interface, switch, or disseminate information of any kind or form.
- D. Managing Organization – The entity managing the use of the Software Entitlements and their Cloud Consoles. As used in this IR Rider, the Managing Organization is FL[DS].
- E. Protected Grantee Data – Data, not including Telemetry Data, maintained and generated by Grantee, which shall not be Accessed or Accessible by, or sent to, Software Entitlements.
- F. Solution Data – Data, reports, or other information generated by Software Entitlements. This may be derived from, but does not include, Telemetry Data.
- G. Telemetry Data – Data generated by Grantee through automated communication processes from multiple data sources and processed by Software Entitlements.
- H. View - The permissions Grantee grants to FL[DS] to see Telemetry and Solutions Data provided to the Managing Organization by Customer Accounts. A View does not permit FL[DS] Access to Protected Grantee Data.

#### **II. Purpose**

FL[DS] and Grantee enter into this IR Rider to establish the terms and conditions for FL[DS] access to assist Grantee with responding to incidents.

## I. Incident Response

A. **Incident Response Support.** As specified in section 282.3185(5), F.S., upon discovery of an incident, Grantee may request, or FL[DS] may offer to provide, incident response support. Access to Grantee Information Technology Resources shall be limited to the extent expressly agreed to by Grantee. Such Access and support are unilaterally terminable at any time by either Party. FL[DS] may establish, and Grantee shall comply with, protocols or procedures for reporting and requesting support for incidents under this IR Rider, responding to incidents, and the types of support available to be provided for an incident. Grantee shall mitigate the impact of the incident and preserve all relevant documents, records, and data. Grantee shall cooperate and coordinate with FL[DS] in responding to incidents where incident response support is received, including, but not limited to:

1. Assisting with any incident response related investigation by FL[DS];
2. Providing FL[DS] with physical access to the affected facilities and operations;
3. Facilitating interviews with Grantee personnel; and
4. Making all relevant records, logs, files, data reporting, and other materials available to FL[DS] or Grantee-authorized third parties.

FL[DS] shall only Access Covered Data, other Grantee data, and Grantee Information Technology Resources as permitted by Grantee. Any specific limitations on such Access shall be documented.

Upon termination of each instance of incident response support, regardless of the reason for such termination, Grantee shall assist FL[DS] with any close-out or post-incident documentation upon request.

B. **Covered Data and Personally Identifiable Information.** FL[DS] will not disclose Covered Data or other data made Accessible during incident response support to any third party unless required by law or as authorized by Grantee. In the event such data is required by law to be disclosed, FL[DS] shall make best efforts to notify Grantee prior to such disclosure.

## II. FL[DS] Role and Responsibilities

FL[DS] shall provide Grantee with the option to utilize the Software Entitlements to enhance the Grantee's cybersecurity and protect the Grantee's infrastructure from threats.

FL[DS] will Access a View of the Telemetry Data and Solution Data. FL[DS] will only use Telemetry and Solutions Data for the purpose of developing and implementing the Program; identifying and responding to risks and incidents; and in furtherance of meeting FL[DS]' and Grantee's statutory and regulatory obligations. FL[DS] will not disclose the Telemetry Data and Solutions Data to any third party unless required by law or as otherwise authorized by Grantee. FL[DS] will provide incident response services and resources as allowed and agreed to by FL[DS] and Grantee in responding to risks and incident.

**I. Grantee Roles and Responsibilities**

Grantee shall cooperate with and provide all assistance necessary to FL[DS]' incident response support.

**II. Indemnification**

For the avoidance of doubt, the Grantee agrees to indemnify FL[DS] and the Department for any claims related to this rider pursuant to the terms provided in section R., Indemnification, of the Grant Agreement.

**III. Conflict**

In the event of a conflict between this IR Rider, the DSA, and any other rider, the terms of this IR Rider shall control.

**IV. Liability and Termination of Incident Response Support**

Except as described in the DSA or other riders, incident response services and resources of FL[DS] or Grantee-authorized third parties shall be provided by FL[DS] without warranty by, and without liability to, FL[DS] or such Grantee-authorized third parties. Upon request, FL[DS] or Grantee-authorized third parties shall provide reasonable assistance to return Grantee Information Technology Resources to the operational status prior to the involvement of FL[DS] incident response support.

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**Exhibit B**  
**Solution Rider**

**I. Definitions**

In addition to the defined terms in the DSA, capitalized terms used herein have the meanings provided below:

- A. Protected Grantee Data – Data, not including Telemetry Data, maintained, and generated by Grantee, which shall not be Accessed or Accessible by, or sent to, the Licensed Software Solution.
- B. Customer Account – The Licensed Software Solution account directly utilized by Grantee.
- C. Local Government Cybersecurity Grant Program (“the Program”) –The Program established by the 2022-2023 General Appropriations Act to improve county and municipal cybersecurity posture and resiliency.
- D. Licensed Software Solutions – Proprietary software provided to the Grantee under the Agreement to satisfy provision of the solution(s) awarded to the Grantee, as identified in Attachment A.1 of the Grant Agreement.
- E. Managing Organization – The entity managing the use of the Licensed Software Solution and its implementation. As used in this Rider, the Managing Organization is FL[DS].
- F. Protected Grantee Data – Data, not including Telemetry Data, maintained, and generated by Grantee, which shall not be Accessed or Accessible by, or sent to, the Licensed Software Solution.
- G. Solution Console – The global administrative account(s) directly managed and licensed by FL[DS] to provide the Grantee with the Software Entitlement.
- H. Solution Data – Data, reports, or other information generated by the Licensed Software Solution. May be derived from but shall not include Telemetry Data.
- I. Telemetry Data –The data generated by Grantee through automated communication processes from multiple data sources and processed by the Licensed Software Solution.
- J. View – The permissions granted for FL[DS] to see Telemetry Data provided to the Managing Organization’s Solution Console by the Customer Account. A View does not permit FL[DS] Access to Protected Grantee Data.

**II. Statement of Work**

- A. **Purpose/Scope:** FL[DS] and Grantee enter into this Rider to establish the terms and conditions for Grantee Access to the Licensed Software Solution provided by FL[DS]; to establish the maintenance, use, and disclosure of the Telemetry Data generated by

Grantee and uploaded to the Solution Console; and to provide terms and conditions for the use of the Licensed Software Solution.

- A. **FL[DS] Role and Responsibilities:** FL[DS] is responsible for providing Grantee with the option to utilize the Licensed Software Solution.

FL[DS] shall be permitted to Access a View of the Telemetry Data provided within the Solution Console via permissions to the Customer Account.

FL[DS] will only use Telemetry Data for the express purpose of developing and implementing the Program and in furtherance of FL[DS]' and Grantee's statutory and regulatory obligations. FL[DS] will not disclose the Telemetry Data to any third party unless required by law or as otherwise authorized by Grantee.

- B. **Grantee's Role and Responsibilities:** Grantee is responsible for:

- a. Grantee Access to and use of the Licensed Software Solution in compliance with all terms and conditions related thereto, including the Agreement terms and the vendor terms and conditions to be provided to the Grantee by FL[DS] without need for an amendment hereto by the Parties and which, after provision thereof, will be deemed incorporated herein and a material component hereof;
- b. Activating and deactivating the Access, credentials, and privileges of its authorized users;
- c. Ensuring no Protected Grantee Data is submitted to the Licensed Software Solution;
- d. Entering into any additional agreement with FL[DS], the Licensed Software Solution provider, or other third-parties as may be required by law regarding Protected Grantee Data, as applicable; and
- e. Managing access controls to allow View by FL[DS] and Access by the Licensed Software Solution.

Telemetry Data, even as it may be housed, maintained, or processed by the Licensed Software Solution, is and shall remain the property of Grantee.

- C. **Indemnification:** For the avoidance of doubt, the Grantee agrees to indemnify FL[DS] and the Department for any costs related to Grantee's use of the Licensed Software Solution pursuant to the terms provided in section R., Indemnification, of the Grant Agreement.
- D. **Conflict:** In the event of a conflict between this Rider and the DSA, the terms of this Rider shall control.

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Required Communications

May 19, 2023

Honorable Mayor and City Council  
City of Okeechobee, Florida  
55 S.E. Third Avenue  
Okeechobee, FL 34974

We are pleased to present the results of our audit of the financial statements of the City of Okeechobee, Florida (the "City") for the year ended September 30, 2022.

This report to the Honorable Mayor and City Council summarizes our audit, the report issued and various analyses and observations related to the City's accounting and reporting. The document also contains the communications required by our professional standards.

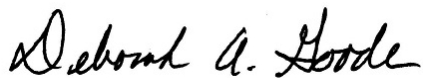
Our audit was designed, primarily, to express an opinion on the City's basic financial statements for the year ended September 30, 2022. We considered the City's current and emerging needs, along with an assessment of risks that could materially affect the financial statements, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that the City expects. We received the full support and assistance of City personnel.

At Carr, Riggs & Ingram, LLC (CRI), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This report is intended solely for the information and use of the Honorable Mayor, City Council and management of the City and should not be used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 321.255.0088 or [dgoode@cricpa.com](mailto:dgoode@cricpa.com).

Very truly yours,



Deborah A. Goode, CPA  
Partner  
**Carr, Riggs & Ingram, LLC**



As discussed with management during our planning process, our audit plan represented an approach responsive to the assessment of risk for the City. Specifically, we planned and performed our audit to:

- Perform audit services, as requested by the Honorable Mayor and City Council, 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, in order to express an opinion on the City's financial statements for the year ending September 30, 2022;
- 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;
- Communicate directly with the Honorable Mayor and City Council and management regarding the results of our procedures;
- Address with the Honorable Mayor, City Council and management any accounting and financial reporting issues;
- Anticipate and respond to concerns of the Honorable Mayor, City Council and management; and
- Other audit-related projects as they arise and upon request.



We have audited the financial statements of the City of Okeechobee, Florida for the year ended September 30, 2022, and have issued our report thereon dated May 19, 2023. Professional standards require that we provide you with the following information related to our audit:

MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<b>Auditors' responsibility under Generally Accepted Auditing Standards, <i>Government Auditing Standards</i> and Chapter 10.550, Rules of the Florida Auditor General</b>	<p>As stated in our engagement letter dated July 12, 2022, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP) and Chapter 10.550 Rules of the Florida Auditor General. Our audit of the financial statements does not relieve you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal control of the City and compliance with laws and regulations. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control and compliance with laws and regulations.</p>
<b>Client's responsibility</b>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud. Management is responsible for overseeing nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.</p>
<b>Planned scope and timing of the audit</b>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p> <p>During planning, we realized that our engagement letter improperly excluded the presumptive risk of management's override of controls due to fraud as an area of significant risk of material misstatement. We did consider this in our audit plan.</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p><b>Management judgments and accounting estimates</b></p> <p><i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditors' conclusion regarding the reasonableness of those estimates.</i></p>	<p>Please see the following section titled "Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality."</p>
<p><b>Potential effect on the financial statements of any significant risks and exposures</b></p> <p><i>Major risks and exposures facing the City and how they are disclosed.</i></p>	<p>No such risks or exposures were noted.</p>
<p><b>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditor's judgment about the quality of accounting principles</b></p> <ul style="list-style-type: none"> <li><i>The initial selection of and changes in significant accounting policies or their application; methods used to account for significant unusual transactions; and effect of significant policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</i></li> <li><i>The auditor should also discuss the auditors' judgment about the quality, not just the acceptability, of the Company's accounting policies as applied in its financial reporting. The discussion should include such matters as consistency of accounting policies and their application, and clarity and completeness of the financial statements, including disclosures. Critical accounting policies and practices applied by the Company in its financial statements and our assessment of management's disclosures regarding such policies and practices (including any significant modifications to such disclosures proposed by us but rejected by management), the reasons why certain policies and practices are or are not considered critical, and how current and anticipated future events impact those determinations;</i></li> <li><i>Alternative treatments within GAAP for accounting policies and practices related to material items, including recognition, measurement, presentation and disclosure alternatives, that have been discussed with client management during the current audit period, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the auditor; Furthermore, if the accounting policy selected by management is not the policy preferred by us, discuss the reasons why management selected that policy, the policy preferred by us, and the reason we preferred the other policy.</i></li> </ul>	<p>Significant accounting policies are described in Note 2 to the financial statements. New accounting policies were adopted during the fiscal year as a result of the following recently issued accounting pronouncement:</p> <ul style="list-style-type: none"> <li>Statement No. 87, <i>Leases</i></li> </ul> <p>We noted no transactions entered into by the City 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.</p> <p>Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:</p> <p>The disclosure of pension trust funds in Note 4-B to the financial statements due to the reported performance of plan assets.</p> <p>The disclosure of Post-Employment Benefit Obligations in Note 4-C to the financial statements since this represents a future liability to the City.</p> <p>The financial statement disclosures are neutral, consistent, and clear.</p>





MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<b>Significant difficulties encountered in the audit</b> <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i>	We encountered no significant difficulties in dealing with management in performing and completing our audit.
<b>Disagreements with management</b> <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial accounting, reporting, or auditing matter, that could be significant to the financial statements or the auditors' report. This does not include those that came about based on incomplete facts or preliminary information.</i>	We are pleased to report that no such disagreements arose during the course of our audit.
<b>Other findings or issues</b> <i>Matters significant to oversight of the financial reporting practices by those charged with governance. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i>	None noted.
<b>Matters arising from the audit that were discussed with, or the subject of correspondence with management</b> <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i>	None noted.
<b>Corrected and uncorrected misstatements</b> <i>All significant audit adjustments arising from the audit, whether or not recorded by the City, that could individually or in the aggregate have a significant effect on the financial statements. We should also inform the City Council about uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Any internal control deficiencies that could have prevented the misstatements.</i>	See "Summary of Audit Adjustments" section.
<b>Major issues discussed with management prior to retention</b> <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i>	Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
<b>Consultations with other accountants</b> <i>When management has consulted with other accountants about significant accounting or auditing matters.</i>	To our knowledge, there were no such consultations with other accountants.
<b>Written representations</b> <i>A description of the written representations the auditor requested (or a copy of the representation letter).</i>	See "Management Representation Letter" section.



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<b>Internal control deficiencies</b> <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditor's attention during the audit.</i>	<p>See the "Report on Internal Control" and "Management Letter" included in the financial report package.</p>
<b>Fraud and illegal acts</b> <i>Fraud involving senior management, the Plan Administrator or those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditor's attention involving senior management and any other illegal acts, unless clearly inconsequential.</i>	<p>We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statements.</p>
<b>Other information in documents containing audited financial statements</b> <i>The external auditors' responsibility for information in a document containing audited financial statements, as well as any procedures performed and the results.</i>	<p>Our responsibility related to documents (including annual reports, websites, etc.) containing the financial statements is to read the other information to consider whether:</p> <ul style="list-style-type: none"> <li>• Such information is materially inconsistent with the financial statements; and</li> <li>• We believe such information represents a material misstatement of fact.</li> </ul> <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statements.</p>
<b>Significant unusual accounting transactions</b> <i>Auditor communication with governance to include auditors' views on policies and practices management used, as well as the auditors' understanding of the business purpose.</i>	<p>No significant unusual accounting transactions were noted during the year.</p>
<b>Required Supplementary Information</b> <i>The auditors' responsibility for required supplementary information accompanying the financial statements, as well as any procedures performed and the results.</i>	<p>We applied certain limited procedures to management's discussion and analysis and the required supplementary information ("RSI") as listed in the table of contents of the financial statements 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.</p>

## Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality



We are required to communicate our judgments about the quality, not just the acceptability, of the City's accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting 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 are 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 City Council may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Investments	<p>Except as noted below, the City reports their investments at fair value. Money market investments and certain interest-earning investment contracts with a remaining maturity of one-year or less at the date of purchase may be reported at amortized cost.</p> <p>The City follows the provisions of Section 150: <i>Investments</i>, of the GASB Codification when reporting investments.</p>	X	The City relies on investment valuation information from the City's investment manager (investment consultant) and from information from investment pool sponsors based on financial market information.	The City's policies are in accordance with all applicable accounting guidelines and GASB.
Depreciation of Capital Assets	<p>Based on the audit procedures we performed with respect to the City's capital assets, we noted that the City estimates the useful lives of capital assets in accordance with all applicable standards and guidelines of GASB.</p> <p>The City follows the provisions of Section 1400: <i>Reporting Capital Assets</i>, of the GASB Codification when reporting depreciation of its capital assets.</p>	X	Management's estimate of the useful lives of capital assets is based on the historical lives of similar assets and market prices.	We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements taken as a whole.



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Other Post-Employment Benefits	<p>Based on the audit procedures we performed with respect to the City's OPEB Plan, we noted that it appears the City accounts for its OPEB liability and related costs in accordance with all applicable standards and guidelines of GASB.</p> <p>The City follows the provisions of Section P52: <i>Postemployment Benefits Other Than Pensions – Reporting for Benefits Not Provided Through Trusts</i>, of the GASB Codification when reporting its OPEB liability and related costs.</p>	X	Management's estimate of the other postemployment benefit liability is based on healthcare costs and employment assumptions developed by management. A third party actuary utilized these assumptions to calculate the year-end liability.	We evaluated the key factors and assumptions in determining they are reasonable in relation to the financial statements taken as a whole.
Pension Trust Funds	<p>Based on the audit procedures we performed with respect to the City's pension funds, we noted that the City uses an actuary to determine the pension obligation in accordance with all applicable standards and guidelines of GASB.</p> <p>The City follows the provisions of Section 1500: <i>Reporting Liabilities</i>, of the GASB Codification when reporting pension liabilities.</p>	X	The estimate of current pension expense and future net pension obligation are based on actuarially determined factors. The actuary estimates certain future conditions in their conclusions. These estimates include factors such as market performance and life expectancy. Actual results may differ from projections.	The City is following the requirements of GASB 68 and has noted in footnote 4-B that the liability of the City may vary.



During the course of our audit, we accumulate differences between amounts recorded by the City and amounts that we believe are required to be recorded under GAAP reporting guidelines. Those adjustments are either recorded (corrected) by the City or passed (uncorrected). Uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in the auditors' judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

The following adjustments were passed (uncorrected) by the City.

It was noted during testing that the amounts for four copier leases were not recorded as right-of-use assets and offset with a corresponding liability which is an understatement of assets and understatement of liabilities in the amount of \$23,848.

It was noted during testing that the amount for accrued retirement had been duplicated in the prior year in the amount of \$11,913. The effect was an overstatement of net position and an understatement of expenses for the amount.

### QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the City's operating environment that has been identified as playing a significant role in the City's operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management's compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.



May 19, 2023

Carr, Riggs & Ingram, LLC  
215 Baytree Drive  
Melbourne, Florida 32940

This representation letter is provided in connection with your audit of the financial statements of the City of Okeechobee, Florida, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of September 30, 2022, and the respective changes in financial position for the year then ended and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of May 19, 2023, the following representations made to you during your audit.

**Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 12, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.



- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.
- 10) All workers compensation claims are being processed through the insurance company and all applicable deductibles have been accrued.

**Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) There are no known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the City's related parties and all the related party relationships and transactions, including any side agreements. There are none.





**Government-specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We are not aware of any identified or suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 27) The effect of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements are attached to the representation letter as Exhibit A.
- 28) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units and other related organizations.
- 31) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended.
- 32) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.



- 33) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 42) Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.
- 43) Provision has been made to reduce excess or obsolete inventories to their estimated net realizable value.
- 44) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 46) The City is in compliance with Florida Statute 218.415, local government investment policies, in all respects.
  - a) We are responsible for establishing and maintaining effective internal control over compliance.
  - b) We have performed an evaluation of the City's compliance with Florida Statute 218.415, local government investment policies.

## Draft Management Representation Letter



- c) All relevant matters are reflected in the measurement or evaluation of City's compliance with the specified requirements.
- d) We are responsible for selecting the specified requirements and for determining that the specified requirements are appropriate for our purposes.
- e) We have provided you with all relevant information and access to information and personnel in connection with your examination of compliance with Florida Statute 218.415, local government investment policies.
- f) We have disclosed to you all known matters that may contradict the City's compliance with the specified requirements and we have disclosed to you all communications from regulatory agencies, internal auditors, other independent accountants or consultants, and others regarding possible noncompliance with Florida Statute 218.415, local government investment policies, including communications received between September 30, 2021 and the date of the examination report.
- g) We have responded fully to all inquiries made to us by you during the engagement.

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: City Administrator

Title: Finance Director



**Exhibit A**

The following adjustments were passed (uncorrected) by the City.

It was noted during testing that the amounts for four copier leases were not recorded as right-of-use assets and offset with a corresponding liability which is an understatement of assets and understatement of liabilities in the amount of \$ 23,848.

It was noted during testing that the amount for accrued retirement had been duplicated in the prior year in the amount of \$11,913. The effect was an overstatement of net position and an understatement of expenses for the amount.



# **City Of Okeechobee, Florida**

## **FINANCIAL STATEMENTS**

**September 30, 2022**

**City of Okeechobee, Florida**  
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**For the year ended September 30, 2022**



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**City of Okeechobee, Florida**  
**City Officials**  
**For the year ended September 30, 2022**

Dowling R. Watford, Jr.  
Mayor, Chairman

Noel Candler  
Monica Clark  
Bob Jarriel  
Bobby Keefe  
Council Members

John F. Fumero  
City Attorney

Gary Ritter  
City Administrator

Lane Gamiotea  
City Clerk

India Riedel  
Finance Director

Donald Hagan  
Chief of Police

David Allen  
Director of Public Works

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## **INDEPENDENT AUDITORS' REPORT**

To the City Council  
City of Okeechobee, Florida

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Okeechobee, Florida, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Okeechobee, Florida's basic financial statements as listed in the table of contents.

In our opinion, based on our report and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Okeechobee, Florida, as of September 30, 2022 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.

We did not audit the financial statements of the pension trust funds of the City of Okeechobee, Florida. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the governmental activities of the City of Okeechobee, Florida, is based solely on the report of the other auditors.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 City of Okeechobee, Florida and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter***

As described in Note 2 to the financial statements, in fiscal year 2022, the District adopted new accounting guidance, GASB Statement No. 87 Leases. Our opinion is not modified with respect to this matter.

### ***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 City of Okeechobee, Florida'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 City of Okeechobee, Florida'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 City of Okeechobee, Florida'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 on (pages 10-17), the budgetary comparison on (pages 65-66), and the pension and other postemployment benefits information on (pages 67 through 81) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 19, 2023, on our consideration of the City of Okeechobee, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 City of Okeechobee, Florida'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 City of Okeechobee, Florida's internal control over financial reporting and compliance.

*Carr, Riggs & Ingram, L.L.C.*

Melbourne, Florida

May 19, 2023

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## **City of Okeechobee, Florida Management's Discussion and Analysis**

Our discussion and analysis of the City of Okeechobee, Florida's ("the City's") financial performance provides an overview of the City's financial activities for the year ended September 30, 2022. Please read it in conjunction with the City's basic financial statements, which immediately follow this discussion.

### **FINANCIAL HIGHLIGHTS**

The following are highlights of financial activity for the year ended September 30, 2022:

- The City's total assets exceeded its liabilities at September 30, 2022 by \$20,679,327
- The City's total revenues were \$6,900,399 for the year ended September 30, 2022, compared to total expenses of \$5,431,690, which resulted in a \$1,468,709 increase in net position.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to basic financial statements.

#### **A. 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 City's finances, in a manner similar to a private sector business.

The statement of net position presents information on all of the City's assets and liabilities, 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 City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements can be found on pages 19 and 20 of this report.

#### **B. 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 City's funds can be divided into two fund types: governmental funds and fiduciary funds.

**B. Fund Financial Statements (Continued)**

**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 balances of spendable resources available at the end of the 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 City's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide reconciliations to facilitate this comparison between governmental funds and governmental activities.

The basic governmental fund financial statements can be found on pages 21 through 23 of this report.

**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 City's own programs.

The basic fiduciary fund financial statements can be found on pages 24 and 25 of this report.

**C. Notes to Basic Financial Statements**

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 27 through 60 of this report.

**City of Okeechobee, Florida**  
**Management's Discussion and Analysis**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of financial position. The following table reflects the condensed government-wide statement of net position.

City of Okeechobee  
Statement of Net Position

	2022	2021
Current assets	\$ 14,701,977	\$ 12,359,121
Capital assets	7,637,011	7,803,635
Noncurrent assets	5,641,791	2,984,444
Total assets	27,980,779	23,147,200
Deferred outflows	334,124	522,439
Unearned revenue	2,912,965	1,456,482
Current liabilities	586,484	532,300
Long-term liabilities	609,282	626,190
Total liabilities	4,108,731	2,614,972
Deferred inflows	3,526,845	1,844,049
Net position:		
Net investment in capital assets	7,637,011	7,803,635
Restricted	3,795,194	2,886,133
Unrestricted	9,247,122	8,520,850
Total net position	\$ 20,679,327	\$ 19,210,618

**Governmental Activities**

Total net position increased by \$1,468,709 primarily as a result of \$4,833,579 increase in total assets and an increase of \$1,493,759 in total liabilities. In addition, deferred inflows related to pensions increased \$1,682,796 and was offset by a decrease of \$188,315 of pension outflows. The increase in total assets was primarily due to a \$2,342,856 increase in current assets due to an increase of cash and investments in the current year from operations, a \$2,657,347 increase in noncurrent assets due to an increase in net pension asset, and a decrease in capital assets of \$166,624. The net change in current and noncurrent liabilities was \$37,276 as current liabilities increased by \$54,184 related to timing of payables and non-current liabilities decreased by \$16,908 resulting from an increase in the OPEB liability obligation of \$51,472 and a decrease in compensated absences of \$68,380. Unearned revenue increased by \$1,456,483 due to grant funds received in advance.

**City of Okeechobee, Florida**  
**Management's Discussion and Analysis**

The following table shows condensed revenue and expense data:

City of Okeechobee, Florida		
<u>Statement of Activities</u>		
	2022	2021
REVENUES:		
Program revenues:		
Charges for services	\$ 870,044	\$ 886,749
Operating grants and contributions	731,401	677,032
Capital grants and contributions	167,379	184,814
General revenues:		
Property taxes	2,598,998	2,447,037
Public utility taxes	892,962	864,924
Franchise fees	650,583	573,929
Shared revenues	885,732	862,744
Investment income	72,356	10,660
Other income	30,944	180,997
Total revenues	6,900,399	6,688,886
EXPENSES:		
General government	587,220	908,374
Public safety	3,040,360	4,378,379
Transportation	1,174,516	1,186,087
Physical environment	629,594	631,903
Economic environment	-	593
Culture and recreation	-	1,344
Total expenses	5,431,690	7,106,680
Change in net position	1,468,709	(417,794)
Net position, beginning of year	19,210,618	19,628,412
Net position, end of year	\$ 20,679,327	\$ 19,210,618



## City of Okeechobee, Florida Management's Discussion and Analysis

The City experienced an increase of 3.1% in total revenues, a \$211,513 increase to \$6.9 million. The increase is primarily due to a \$151,961 increase in property tax, with the contributing factors being an increase in the assessed taxable values and continuing millage rate of 7.6018. Increases in franchise fee revenue of \$76,654 due to an increase in cost per watt and usage within the City, increases in investment income of \$61,696 and \$54,369 in operating grant revenues plus shared revenues increase of \$22,988 and utility tax revenue of \$28,038 all contributed to the increase in revenues for the year. A decrease in other income of \$150,053, capital grants of \$17,435 and charges for services of \$16,705 also shared in the offset of the overall increase in revenues for the year. The City experienced a decrease of 23.6% in total expenses – a \$1,674,990 decrease to \$5.4 million. The decrease is primarily due to a \$1,338,019 decrease in expenses for public safety due to the loss of the fire department, \$321,154 decrease in general government due to overall decreases in expenditures, decrease of \$11,571 in transportation expense, and decrease of \$2,309 in physical environment. The combined decrease in expense and increase in revenues resulted in a increase in net position of \$1,468,709.

### FUND FINANCIAL ANALYSIS

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

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$11,154,633 an increase of \$832,394 in comparison with the prior year. Approximately 74% of this total amount \$8,232,863, constitutes unassigned fund balance, which is available for spending at the government's discretion. Assigned fund balances include \$1,579,534 for subsequent year's expenditures. Public facilities fund balance of \$1,279,892 plus Community Development fund balance of \$61,757 less \$10,096 for other non-major funds which are restricted funds based on their specific stipulated purpose. The remainder of the fund balance is non-spendable inventory of \$44,007.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, assigned and unassigned fund balance of the general fund was \$9,779,073 while total fund balance was \$11,102,972. As a measure of the general fund's liquidity, it may be useful to compare both assigned and unassigned fund balance, and total fund balance to total fund expenditures. The total assigned and unassigned fund balance and total fund balance represent approximately 133% and 151% respectively of total general fund expenditures.

Revenues from grants were used in the construction of infrastructure and other improvements in the City in the prior year.

## City of Okeechobee, Florida Management's Discussion and Analysis

### General Fund Budgetary Highlights

The amount appropriated for expenditures in the original 21/22 budget decreased from \$9,749,215 to \$7,636,227 in the final 21/22 budget. Actual (on a budgetary basis) expenditures of \$7,344,353 were less than the budgeted expenditures by \$291,874. The decrease in budgeted fire and police public safety expenses, transportation expenses, physical environment, capital outlay and general government expenses contributed to the overall decrease in expenditures.

### CAPITAL ASSETS AND LONG-TERM LIABILITIES

**Capital assets.** The City's investment in capital assets as of September 30, 2022, amounted to \$7,637,011, (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment and construction in progress. During the year, the City's net capital asset balance decreased \$166,624.

The City's major additions of \$542,057 to capital assets during the current fiscal year included the following:

- Infrastructure projects, including:
  - SE 4<sup>th</sup> Street Drainage Project
  - SE 6<sup>th</sup> Street pavement Improvements
  - SE 3<sup>rd</sup> Avenue Pavement Improvements
- Completion of WiFi project for City parks
- Acquisition of Land (1003 SW 3<sup>rd</sup> Ave, and a small parcel of donated land)
- Replacement computers (4) -Police Department; Added Power DMS Software
- Dual fuel generators
- Video conferencing equipment for meetings
- Completion of implementation of accounting software
- Tractor with arm attachment.
- Tasers (1) including harnesses, etc.
- Picnic tables, trash receptacles purchased for city parks
- Cattleman's Square improvements continues as construction in progress
- Stormwater System GIS Map is a continuing project
- Chamber of Commerce Building carpeting

**City of Okeechobee, Florida**  
**Management's Discussion and Analysis**

**City's Capital Assets**  
(net of depreciation)

	2022	2021
Land	\$ 1,435,648	\$ 1,378,744
Construction in progress	151,898	326,662
Buildings	1,089,269	1,163,458
Improvements other than buildings	3,750,547	3,882,510
Equipment	1,209,649	1,052,260
Total	\$ 7,637,011	\$ 7,803,635

Additional information on the City's capital assets can be found in Note 3.C. on page 41 of this report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The City Council adopted a millage rate of 6.8987 for budget year 2023. The adopted millage rate is the roll-back rate of 6.8987. A \$68,826 increase in budgeted ad valorem revenue is largely due to the increase in new construction added to this year's assessed tax rolls and increase in taxable values from the prior year.

Revenues for the fiscal year 2023 adopted budget for all funds of the City total approximately \$8,283,167, a decrease from the prior year final budget of approximately \$576,214. These revenues include the General, Public Facility, Capital Projects and Special Law Enforcement fund revenues.

The change in revenue is based mostly on the expected increase in Ad Valorem Tax revenue, intergovernmental revenue, and charges for services revenue. However, an expected decrease in other tax revenues offsets the budgeted increase.

Expenditures for the fiscal year 2023 adopted budgets for all funds of the City total approximately \$10,273,675, an increase of .87% or \$87,960 from the prior year budget. The increase in expenditure is based mostly on the increase in budgeted expenditures in public safety and transportation. With a minimal increase in budgeted capital infrastructure expenditure.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the City of Okeechobee's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the City of Okeechobee, 55 S.E. Third Avenue, Okeechobee, Florida 34974.

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## **BASIC FINANCIAL STATEMENTS**

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**City of Okeechobee, Florida**  
**Statement of Net Position - Governmental Activities**

*September 30, 2022*

<b>ASSETS</b>		
Cash and cash equivalents	\$	5,830,981
Investments		8,253,220
Accounts receivable		163,376
Due from other governments		410,393
Inventory		44,007
Capital assets:		
Nondepreciable		
Land		1,435,648
Construction in progress		151,898
Depreciable, net of accumulated depreciation		
Buildings		1,089,269
Improvements other than buildings		3,750,547
Equipment		1,209,649
Net pension asset		5,641,791
<b>Total assets</b>		<b>27,980,779</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow - pensions		334,124
<b>Total deferred outflows of resources</b>		<b>334,124</b>
<b>LIABILITIES</b>		
Accounts payable		420,185
Accrued expenses		166,299
Compensated absences - due within one year		11,696
Unearned revenue - American Rescue Plan Act		2,912,965
Noncurrent liabilities:		
Due in more than one year		
Compensated absences		339,046
OPEB liability		258,540
<b>Total liabilities</b>		<b>4,108,731</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow - business tax receipts		47,895
Deferred inflow - pensions		3,478,950
<b>Total deferred inflows of resources</b>		<b>3,526,845</b>
<b>NET POSITION</b>		
Net investment in capital assets		7,637,011
Restricted for:		
Law enforcement		18,337
Public facilities		1,279,892
Pension benefits		2,496,965
Unrestricted		9,247,122
<b>Total net position</b>	<b>\$</b>	<b>20,679,327</b>

*The accompanying notes are an integral part of these financial statements.*

**City of Okeechobee, Florida**  
**Statement of Activities - Governmental Activities**

<i>Year ended September 30, 2022</i>		Program Revenues			Net (Expense)
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
General government	\$ 587,220	\$ 262,354	\$ -	\$ 166,869	\$ (157,997)
Public safety	3,040,360	168,568	-	510	(2,871,282)
Transportation	1,174,516	439,122	731,401	-	(3,993)
Physical environment	629,594	-	-	-	(629,594)
Total governmental activities	\$ 5,431,690	\$ 870,044	\$ 731,401	\$ 167,379	(3,662,866)
General revenues:					
					2,598,998
					892,962
					650,583
					885,732
					72,356
					30,944
					5,131,575
					1,468,709
					19,210,618
					\$ 20,679,327

*The accompanying notes are an integral part of these financial statements.*



**City of Okeechobee, Florida**  
**Balance Sheet - Governmental Funds**

<i>September 30, 2022</i>	General	Community Development Capital Project	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,760,627	\$ 31,757	\$ 38,597	\$ 5,830,981
Investments	8,253,220	-	-	8,253,220
Accounts receivable	163,376	-	-	163,376
Due from other funds	18,303	30,000	-	48,303
Due from other governments	410,393	-	-	410,393
Inventory	44,007	-	-	44,007
Total assets	\$ 14,649,926	\$ 61,757	\$ 38,597	\$ 14,750,280

**LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES**

<b>Liabilities</b>				
Accounts payable	\$ 419,795	\$ -	\$ 390	\$ 420,185
Accrued expenses	166,299	-	-	166,299
Due to other funds	-	-	48,303	48,303
Unearned revenue	2,912,965	-	-	2,912,965
Total liabilities	3,499,059	-	48,693	3,547,752
<b>Deferred inflows of resources:</b>				
Deferred revenue - business tax receipts	47,895	-	-	47,895
<b>Fund balances:</b>				
Nonspendable for:				
Inventory	44,007	-	-	44,007
Restricted for:				
Public facilities	1,279,892	-	-	1,279,892
Law enforcement	-	-	18,337	18,337
Assigned for:				
Subsequent year's expenditures	1,589,534	-	-	1,589,534
Unassigned	8,189,539	61,757	(28,433)	8,222,863
Total fund balances	11,102,972	61,757	(10,096)	11,154,633
Total liabilities, deferred inflows of resources and fund balances	\$ 14,649,926	\$ 61,757	\$ 38,597	

Amounts reported for governmental activities in the statement of net position are different because:

Deferred outflows of resources related to pensions are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	334,124
Deferred inflows of resources related to pensions are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	(3,478,950)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	7,637,011
Net pension assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	5,641,791
Long-term liabilities, including the net OPEB obligation of \$258,540 and compensated absences of \$350,742 are not due and payable in the current period and, therefore, are not reported in the funds.	(609,282)

Net position of governmental activities	\$ 20,679,327
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*The accompanying notes are an integral part of these financial statements.*

**City of Okeechobee, Florida**  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Governmental Funds**

<i>Year ended September 30, 2022</i>	General	Community Development Capital Project	Nonmajor Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ 3,477,894	\$ -	\$ -	\$ 3,477,894
Intergovernmental	3,080,961	-	-	3,080,961
Charges for services	572,072	-	-	572,072
Permits and fees	826,371	-	-	826,371
Fines and forfeitures	47,708	-	813	48,521
Investment earnings	72,356	-	-	72,356
Miscellaneous	18,041	-	-	18,041
Total revenues	8,095,403	-	813	8,096,216
<b>Expenditures</b>				
Current:				
General government	1,610,318	-	-	1,610,318
Public safety	3,660,088	-	75	3,660,163
Transportation	1,270,396	-	-	1,270,396
Physical environment	278,166	-	25,138	303,304
Capital outlay	538,252	-	3,295	541,547
Total expenditures	7,357,220	-	28,508	7,385,728
Excess (deficiency) of revenues over (under) expenditures	738,183	-	(27,695)	710,488
<b>Other financing sources (uses)</b>				
Proceeds from sale of capital assets	121,906	-	-	121,906
Net change in fund balances	860,089	-	(27,695)	832,394
Fund balances, beginning of year	10,242,883	61,757	17,599	10,322,239
Fund balances, end of year	\$ 11,102,972	\$ 61,757	\$ (10,096)	\$ 11,154,633

*The accompanying notes are an integral part of these financial statements.*

**City of Okeechobee, Florida**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund  
Balances of Governmental Funds to the Statement of Activities**

*Year ended September 30, 2022*

Net change in fund balances - total governmental funds	\$ 832,394
Amounts reported for governmental activities in the statement of activities are different because:	
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds.	
Capital outlay	\$ 541,547
Depreciation expense	(623,369)
	<b>(81,822)</b>
Donation of capital assets increase net assets in the statement of activities but are not reported in the governmental funds because they are not financial resources.	<b>510</b>
In the statement of activities, only the gain (loss) on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the disposed capital assets.	<b>(85,312)</b>
Pension contributions are reported as expenditures in the fund financial statements and the change in net position asset and related outflows (inflows) are reported on the statement of activities.	<b>786,031</b>
Other post employment benefits are reported as expenditures in the fund financial statements and the change in net position asset and related outflows (inflows) are reported on the statement of activities.	<b>(51,472)</b>
Compensated absences are reported in the statement of activities when earned. Only compensated absences that require the use of current financial resources are reported as expenditures in the governmental funds. This is the difference between the two.	<b>68,380</b>
Change in net position of governmental activities	<b>\$ 1,468,709</b>

*The accompanying notes are an integral part of these financial statements.*

**City of Okeechobee, Florida**  
**Statement of Fiduciary Net Position - Pension Trust Funds**

<i>September 30, 2022</i>	Pension Trust Funds
<hr/>	
<b>ASSETS</b>	
Cash equivalents	\$ 238,381
Investments:	
Mutual funds	18,322,267
Receivables	22,459
Prepaid expenses	909
<b>Total assets</b>	<b>18,584,016</b>
<hr/>	
<b>LIABILITIES</b>	
Accounts payable	28,621
<b>Total liabilities</b>	<b>28,621</b>
<hr/>	
<b>NET POSITION</b>	
Restricted for pension benefits	\$ 18,555,395
<hr/>	

*The accompanying notes are an integral part of these financial statements.*

**City of Okeechobee, Florida**  
**Statement of Changes in Fiduciary Net Position - Pension Trust Funds**

<i>Year ended September 30, 2022</i>	<b>Pension Trust Funds</b>
<b>ADDITIONS</b>	
Contributions:	
State	\$ 128,545
City	157,116
Employees	124,548
Total contributions	410,209
Investment earnings:	
Net depreciation in the fair value of investments	(5,301,029)
Interest and dividends	724,350
Total investment loss	(4,576,679)
Less investment expenses	(62,476)
Net investment loss	(4,639,155)
Total additions	(4,228,946)
<b>DEDUCTIONS</b>	
Benefits paid to participants	783,510
Refunds on termination	5,367
DROP payments	450,263
Administrative expenses	142,828
Total deductions	1,381,968
<b>Change in net position</b>	<b>(5,610,914)</b>
<b>Net position, beginning of year</b>	<b>24,166,309</b>
<b>Net position, end of year</b>	<b>\$ 18,555,395</b>

*The accompanying notes are an integral part of these financial statements.*

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**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

The City of Okeechobee (the “City”) was originally incorporated in 1915 and its present charter was adopted in 1919 under Chapter 8318 of Special Acts of 1919. The City operates under the council form of government and provides the following services: general government, public safety, transportation and physical environment.

These financial statements present the primary government and its component units. Blended component units, although legally separate entities, are, in substance, part of the government’s operations and so data from these units are combined with data of the primary government. Discretely presented component units are entities that are legally separate from the City, but whose relationship with the City are such that the exclusion would cause the City’s financial statements to be misleading or incomplete. The City has no discretely presented component units.

The City reports the following component units:

Municipal Firefighters’ Pension Trust Fund – The fund is under the supervision of a five member local independent Board of Trustees who are selected for office under the provisions of Florida Statutes, Chapter 175. The Board of Trustees cannot amend the provisions of the plan without the approval of the City Council. This plan covers all full-time firefighters of the City. The City funds the plan, according to any contribution deficit as determined by an actuarial valuation for the plan, beyond the contributions by employees and the State Insurance Premium Tax Contribution. It is accounted for in the Pension Trust funds.

Municipal Police Officers’ Pension Trust Fund – The fund is under the supervision of a five member local independent Board of Trustees who are selected for office under the provisions of Florida Statutes, Chapter 185. The Board of Trustees cannot amend the provisions of the plan without the approval of the City Council. This plan covers all full-time sworn officers of the City. The City funds the plan, according to any contribution deficit as determined by an actuarial valuation for the plan, beyond the contributions by employees and the State Insurance Premium Tax Contribution. It is accounted for in the Pension Trust funds.

The Employees’ Retirement System of the City of Okeechobee, Florida – The fund is under the supervision of a five member local independent Board of Trustees. The Board of Trustees cannot amend the provisions of the plan without the approval of the City Council. This plan benefits the City general employees. The City funds the plan. It is accounted for in the Pension Trust funds in 2022 as the City does have fiduciary responsibility.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government. *Governmental activities* are those which normally are supported by taxes and intergovernmental revenues. Likewise the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenditures 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.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

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 and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.



**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)**

The City reports the following major governmental funds:

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

The *community development capital project fund* accounts for the assets, liabilities, revenues and expenditures related to the construction of infrastructure and other improvements in the City not including grant funds that are instead included in the appropriations grant capital project fund.

The City reports the following nonmajor governmental funds:

The *law enforcement special revenue fund* accounts for the assets that are restricted to fund certain expenditures of the City's police department.

The *appropriations grant capital projects fund* accounts for the financial resources related to the construction of infrastructure and other improvements in the City provided by specific grants and matching funds.

Additionally, the City reports the following fund types:

The *pension trust fund* account is used to account for assets held by the City in a fiduciary capacity for the general employees', police officers' and firefighters' pension plans. The funds are operated by carrying out specific terms of statutes, ordinances and other governing regulations.

The effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Therefore, general revenues include all taxes.

Expenditures for compensated absences are allocated based on the assigned function of the related employee.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY**

**1. *Cash and investments***

The investment of municipal funds is authorized by local ordinance and Florida Statutes. This allows the City to invest in the Local Government Surplus Funds Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, SEC registered money market funds with the highest credit quality rating, interest-bearing time deposits or savings accounts in qualified public depositories, direct obligations of the U.S. Treasury, commercial paper with certain ratings, pre-refunded municipal obligations, banker's acceptances maturing within one year, investment agreements, direct and general long-term and short-term obligations of any state with proper credit rating and full faith and credit pledge, municipal obligations with proper credit rating and repurchase agreements with maturities of 30 days or less with organizations with certain stipulations and requirements.

The City invests certain surplus funds in an external investment pool, the Local Government Surplus Funds Trust Fund (the "State Pool"). The State Pool is administered by the Florida State Board of Administration ("SBA"), who provides regulatory oversight.

The Florida PRIME has adopted operating procedures consistent with the requirements for an investment pool under GASB 150: *Investments* to be reported at amortized cost. The fair value of the City's position in the pool is equal to the value of pooled shares. The funds can be withdrawn at any time, and there are no unfunded commitments.

The City pools the investments of its governmental funds. Investment earnings of the pool are allocated to the participating funds at the end of each month based on the ratio of each participant funds' investment to the total pooled investment.

Cash and cash equivalents include cash deposits, cash funds held in broker accounts and investments held in the Local Government Surplus Funds Trust Fund (Florida PRIME).

Within the firefighters', police officers' and general employees' pension trust funds, plan assets are managed by Bowen, Hanes, and Company. The plans follow the investment guidelines as established within the ordinance. The pension trust funds are allowed to invest in the State Pool; obligations of the U.S. Government or agencies thereof; banking institutions within the state and other such institutions within the guidelines of the state statutes, which are insured by the Federal Deposit Insurance Corporation; investment agreements; direct and general long-term obligations of any state with proper credit rating and full faith and credit pledge; municipal obligations with proper credit rating; annuity and life insurance contracts; bonds issued by the State of Israel; and stocks, bonds, and commingled funds administered by National or State banks or evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, provided that the corporation is listed on a nationally recognized exchange and holds proper credit ratings as set forth by a major credit rating service. These equity investments are not to exceed 60% of the assets of the pension trust funds on a cost basis. Temporary investment funds held by the custodian in a money market fund are classified as cash equivalents within the investment account.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)**

**1. Cash and investments (continued)**

Pension trust fund investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price. Shares of mutual funds, including proprietary funds and common and collective funds, are valued at quoted market prices, which represent the net asset value of shares held by the pension trust fund at year-end. Interest is recognized when earned. Gains and losses from the sale or exchange of investments are recognized on the transaction date. The difference between the excess of fair value over cost represents unrealized gains.

**2. Receivables and payables**

All trade and property tax receivables are considered to be fully collectible.

The City's property tax is levied annually on the real and personal property located in the City on January 1st of the prior year. Tax collections by the Okeechobee County tax collector begin in November of each year with a due date of March 31 of the following year. All property taxes remaining unpaid at May 30 are subject to a tax certificate sale.

The City is permitted by State law to levy taxes up to 10 mills on assessed valuation. During a Special Session in June 2007, the Florida Legislature adopted HB1B, which limits municipal property tax rates beginning in the 2008 fiscal year. This legislation established reductions in the millage rate based on a calculated growth in per capita taxes between the 2002 and 2007 fiscal years. The Legislature did authorize local governments to use the rolled back millage rate if approved by a super majority vote of the governing body. The Okeechobee City Council levy for the fiscal year ended September 30, 2022 was 7.6018 mills, which is 4.89% more than the rolled back rate.

The City Council determines the millage rates and adopts a tax levy by resolution prior to September 30 to fund the next ensuing fiscal year's budget. The assessment of all properties and collection of municipal taxes are provided by the County's Property Appraiser and Tax Collector. The ad valorem tax calendar is as follows:

Lien date	-	January 1
Levy date	-	Prior to September 30
Due date	-	November 1
Delinquent date	-	April 1

**3. Inventory**

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of inventories are recorded as expenditures when used (consumption method).

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)**

**4. Capital assets**

Capital assets, which include: property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25-60
Building improvements	12-20
Vehicles	10
Equipment	5-15

**5. Compensated absences**

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**6. Deferred inflows and outflows of resources**

The deferred outflows and inflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Total deferred inflows of resources related to pensions were \$3,478,950, and total deferred outflows were \$334,124 for the year ended September 30, 2022. Note 4-B includes a complete discussion of retirement commitments.

Resources received before time requirements have been met, for example business tax revenues, are classified as deferred inflows of resources.

**7. Unearned revenue**

Unearned revenue recorded on the governmental fund balance sheet represents amounts received before eligibility requirements are met.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)**

**8. Long-term obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources.

**9. Fund equity**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance – Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. “Not in spendable form” includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amounts of loans and notes receivables, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

Restricted Fund Balance – Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Council, the Council’s highest level of decision making authority. Commitments may be changed or lifted only by the council taking the same formal action (resolution) that imposed the constraint originally. The City had no committed fund balance at year end.

Assigned Fund Balance – Includes spendable fund balance amounts established by the City Administrator or the Council that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)**

**9. *Fund equity (Continued)***

The City would typically use restricted fund balances first, followed by committed resources and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

**10. *Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's Police Officers' and Firefighters' pension trust funds and the Florida Retirement System Pension Plan and Health Insurance Subsidy Program and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**11. *Other post-employment benefits***

The City participates in a single employer, defined benefit, other post-employment plan. The City does not have a trust for the plan, and there is no actuarially determined contribution. The OPEB liability is determined in accordance with GASBC P52: *Other Post-employment Benefits*.

**12. *Use of estimates***

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. This will affect the reported amounts of assets, liabilities, deferred inflows and deferred outflows, the disclosure of contingent assets, liabilities, deferred inflows and deferred outflows at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates.

**13. *Recently Issued and Implemented Accounting Pronouncements***

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)**

**13. Recently Issued and Implemented Accounting Pronouncements (Continued)**

GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The City implemented this pronouncement but its guidance has no significant impact on the City's financial statements or its current accounting practices.

GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The City implemented this pronouncement but its guidance has no significant impact on the City's financial statements or its current accounting practices.

GASB Statement No. 96, *Subscriptions-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)**

**13. Recently Issued and Implemented Accounting Pronouncements (Continued)**

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The City implemented this pronouncement but its guidance has no significant impact on the City's financial statements or its current accounting practices.

GASB Statement No. 100, *Accounting Changes and Error Corrections*, this Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.



**Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)**

***13. Recently Issued and Implemented Accounting Pronouncements (Continued)***

GASB Statement No. 101, *Compensated Absences*, the objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

The City is evaluating the requirements of the above statements and the impact on reporting.

**Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. BUDGETARY INFORMATION**

As permitted by GASB Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*, the City has elected to disclose all budgetary information in the notes to the required supplementary information.

**Note 3: DETAILED NOTES ON ALL FUNDS**

**A. DEPOSITS AND INVESTMENTS**

As of September 30, 2022, \$250,000 of the City's bank balances is covered by federal depository insurance (FDIC). Monies invested in amounts greater than the insurance coverage are secured by the qualified public depositories pledging securities with the State Treasurer in such amounts required by the Florida Security for Public Depositories Act. In the event of a default or insolvency of a qualified public depositor, the State Treasurer will implement procedures for payment of losses according to the validated claims of the City pursuant to Section 280.08, Florida Statutes.

**Note 3: DETAILED NOTES ON ALL FUNDS (Continued)**

**A. DEPOSITS AND INVESTMENTS (Continued)**

At the close of the fiscal year, the City held investments in the Local Government Surplus Funds Trust Fund ("Florida PRIME") external investment pool. The Florida PRIME is administered by the Florida State Board of Administration ("SBA"), who provides regulatory oversight. Florida PRIME currently meets all of the necessary criteria set forth in Section 150: *Investment Pools (External)* of the GASB Codification to measure its investments at amortized cost; therefore, the City's account balance in the SBA is also reported at amortized cost.

Fair Value

GASBC 150: *Investments*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under GASBC 150 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2: Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2022.

Level 1 investments noted in the following table are valued at quoted market prices.

Level 2 investments noted in the following table are valued at quoted prices for similar liabilities in active markets.

**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 3: DETAILED NOTES ON ALL FUNDS (Continued)**

**A. DEPOSITS AND INVESTMENTS (Continued)**

The money market fund is valued at amortized cost. They can be redeemed daily, and have no unfunded commitments.

*Mutual funds – equities* are valued at quoted market prices.

*Mutual funds – fixed income* are valued using price models maximizing the use of observable inputs for similar securities. This includes basing value on yield currently available on comparable securities of issues with similar credit ratings.

At September 30, 2022, the City had the following investments and effective duration presented in terms of years and levels:

Investment type	Fair Value	Less than 1	1 - 5	6 - 10	More than 10	Rating	Agency	Level
Primary government:								
SBA (Florida Prime)	\$ 8,253,220	\$ 8,253,220	\$ -	\$ -	\$ -	AAAm	S&P	-
Primary government total	\$ 8,253,220	\$ 8,253,220	\$ -	\$ -	\$ -			
Pension trust funds:								
Mutual funds- equities	10,027,837	-	-	10,027,837	-	Not rated	-	L1
Mutual funds- fixed income	8,294,430	-	-	8,294,430	-	BBB - AA	S&P	L2
	\$ 18,322,267	\$ -	\$ -	\$ 18,322,267	\$ -			
Cash Equivalents, at amortized cost								
Money Market Fund	238,381							
Total Cash Equivalents, at cost	238,381							
Pension trust fund total	\$ 18,560,648							

Credit risk

Credit risk for fixed income securities is the risk that the issuer will not fulfill its obligations. The City's investment policy does not address credit risk; however, investments are limited to state sponsored investment pools, which are diversified in their underlying portfolios so that potential losses will be minimized. The investment policies for the firefighters', police officers' and general employees' pension trust funds limit investments to securities with specific ranking criteria.

Interest rate risk

Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value. In accordance with Florida Statute 218.415(6), the City's policy is to match investment maturities with known cash needs and anticipated cash flow requirements. The City's pension trust funds do not address interest rate risk.

**Note 3: DETAILED NOTES ON ALL FUNDS (Continued)**

**A. DEPOSITS AND INVESTMENTS (Continued)**

Concentration of credit risk

Concentration of credit risk is an increased risk of loss that occurs as more investments are acquired from one issuer (i.e. lack of diversification). The City's investment policy and the investment policies for the firefighters', police officers' and general employees' pension trust funds do not specifically address concentration of credit risk.

Foreign currency risk

The City's firefighters', police officers', and general employees' pension trust funds contain investments in foreign corporate bonds; however, all of the investments are denominated in U.S. dollars and are not exposed to foreign currency risk.

**B. RECEIVABLES**

Receivables as of September 30, 2022 are as follows:

		General	Municipal Police Officers' Pension Trust	Municipal Firefighters' Pension Trust	General Employees Pension Trust
		Fund			
Franchise/Utility taxes	\$	134,670	\$ -	\$ -	\$ -
Contributions		-	9,922	681	11,856
Other		28,798	-	-	-
Receivables, net	\$	163,376	\$ 9,922	\$ 681	\$ 11,856

**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 3: DETAILED NOTES ON ALL FUNDS (Continued)**

**C. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Land	\$ 1,378,744	\$ 88,742	\$ (31,838)	\$ -	\$ 1,435,648
Construction in progress	326,663	151,897	-	(326,662)	151,898
<b>Total capital assets, not being depreciated</b>	<b>1,705,407</b>	<b>240,639</b>	<b>(31,838)</b>	<b>(326,662)</b>	<b>1,587,546</b>
Capital assets, being depreciated:					
Buildings	2,477,318	4,404	-	-	2,481,722
Improvements other than buildings	8,472,758	22,426	-	198,254	8,693,438
Equipment	3,419,873	274,588	(659,979)	128,408	3,162,890
<b>Total capital assets, being depreciated</b>	<b>14,369,949</b>	<b>301,418</b>	<b>(659,979)</b>	<b>326,662</b>	<b>14,338,050</b>
Less accumulated depreciation for:					
Buildings	(1,313,860)	(78,593)	-	-	(1,392,453)
Improvements other than buildings	(4,590,248)	(352,643)	-	-	(4,942,891)
Equipment	(2,367,613)	(192,133)	606,505	-	(1,953,241)
<b>Total accumulated depreciation</b>	<b>(8,271,721)</b>	<b>(623,369)</b>	<b>606,505</b>	<b>-</b>	<b>(8,288,585)</b>
<b>Total capital assets, being depreciated, net</b>	<b>6,098,228</b>	<b>(321,951)</b>	<b>(53,474)</b>	<b>326,662</b>	<b>6,049,465</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 7,803,635</b>	<b>\$ (81,312)</b>	<b>\$ (85,312)</b>	<b>\$ -</b>	<b>\$ 7,637,011</b>

Depreciation expense was charged to functions/programs of the government as follows:

<b>Governmental activities:</b>	
General government	\$ 126,688
Public safety	156,305
Physical environment	340,376
<b>Total depreciation expense - governmental activities</b>	<b>\$ 623,369</b>

**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 3: DETAILED NOTES ON ALL FUNDS (Continued)**

**D. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Interfund loans for short-term operating purposes resulted in a due to the General fund from the Law Enforcement Trust fund of \$18,303 and a due to the Community Development Capital Projects fund from the Industrial Development fund of \$30,000.

	<u>Due from:</u>	
	Nonmajor Funds	Total
Due to:		
General Fund	\$ 18,303	\$ 18,303
Community Development Capital Project	30,000	\$ 30,000
<b>Total</b>	<b>\$ 48,303</b>	

**E. CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended September 30, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Compensated absences	\$ 419,122	\$ 188,683	\$ (257,063)	\$ 350,742	\$ 11,696
Net OPEB liability	207,068	87,464	(35,992)	258,540	-
<b>Long-term liabilities</b>	<b>\$ 626,190</b>	<b>\$ 276,147</b>	<b>\$ (293,055)</b>	<b>\$ 609,282</b>	<b>\$ 11,696</b>

For the governmental activities, compensated absences are generally liquidated by the general fund.

**Note 4: OTHER INFORMATION**

**A. RISK MANAGEMENT**

The City is exposed to various risks of loss, including, but not limited to theft, damage or destruction of its buildings, equipment, records and monetary assets, and liability for personal injury, property damage and consequences of employee and public official actions. The City participates in a non-assessable public risk pool to cover significant loss exposure and purchases commercial insurance for third party pollution liability coverage. The pool maintains a loss reserve and purchases specific excess insurance, aggregate excess insurance and multiple loss coverage from commercial carriers and underwriters.

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS**

*Plan Descriptions* – The City contributes to two single-employer defined benefit pension plans: City of Okeechobee Municipal Police Officers’ Pension Trust Fund and City of Okeechobee Municipal Firefighters’ Pension Trust Fund (the “Plans”). The Plans provide retirement, disability and death benefits to plan members and their beneficiaries. Chapters 185 and 175 of the Florida Statutes establish the minimum benefits and the minimum standards for the operation and funding of the Police Officers’ and the Firefighters’ Municipal Pension Trust Funds, respectively. Per City Ordinances Nos. 750 and 749, sole responsibility for administering the Plans is vested in the Board of Trustees of each plan. The Boards cannot amend the provisions of the plans without the approval of the City. The Plans issue publicly available financial reports that include financial statements and required supplementary information. The reports are available from the City of Okeechobee, Florida, 55 S.E. Third Avenue, Okeechobee, Florida 34974.

At September 30, 2022, the Police Officers’ plan included 11 retirees or beneficiaries either receiving or entitled to receive benefits, plus 3 survivor beneficiaries. The Police Officers’ plan also includes 2 terminated member with vested benefits, and has 3 DROP participants. There are 20 active current employees of which 7 are vested and 13 are non-vested.

At September 30, 2022, the Firefighters’ plan included 7 retirees receiving or entitled to receive benefits, plus 1 beneficiary receiving benefits. The Plan has no DROP participants. There are no active current employees who are vested. The Plan has 5 terminated members with vested benefits.

*Funding Policies* – The contribution requirements of plan members and the City are established and may be amended by City ordinance. Plan members are required to contribute 5% of their annual covered salary for the Police Officers’ and Firefighters’ Municipal Trust Funds. The City is required to contribute an amount equal to the difference in each year between the total aggregate member contributions for the year, plus state contributions for such year, and the normal cost for the year, as shown by the most recent actuarial valuation of the plan; the current contribution rate as a percentage of covered payroll is 6.4% for the Police Officers’ plan and 5.3% for the Firefighters’ plan.

The City recognized as revenues and expenditures on-behalf payments relating to pension contributions for its public safety employees that the State of Florida paid to the Police Officers’ and Firefighters’ Plans in the amounts of \$89,462 and \$39,083, respectively. These contributions are funded by an excise tax upon certain casualty insurance companies on their gross receipts of premiums from policy holders.

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS**

The City and employees contributions for the year ended September 30, 2022, are as follows:

		City		Employees
Police Officers'	\$	70,877	\$	54,837
Firefighters'	\$	569	\$	250

*Plan Investment Policies and Allocation of Plan Investments* - Florida statutes and the plan investment policy authorize the Trustees to invest funds in various investments. The general investment objective of the fund is to preserve the purchasing power of the fund's assets and earn a reasonable rate of return (after inflation) over the long term while minimizing, to the extent reasonable, the short-term volatility of returns. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2022, and the current target and actual allocation of these investments at market, per the performance analysis report, is as follows as of September 30, 2022:

Police Officers'		
	Actual	Target
Investments	Percent	Percent
Domestic Equity	49.1%	50.0%
International Equity	14.9%	10.0%
Fixed Income	34.6%	40.0%
Cash Equivalents	1.4%	0.0%
Total	100.0%	100.0%

Firefighters'		
	Actual	Target
Investments	Percent	Percent
Domestic Equity	45.9%	50.0%
International Equity	15.6%	10.0%
Fixed Income	37.8%	40.0%
Cash Equivalents	0.7%	0.0%
Total	100.0%	100.0%

*Money-Weighted Rate of Return* - For the year ended September 30, 2022, the annual money-weighted rate of return on the Police Officers' pension plan investments was -20.1% and on the Firefighters' pension plan investments was -20.53%. The money-weighted rate of return expresses investment performance, net of plan investment expenses, as adjusted for the changing amounts actually invested on a monthly basis.



**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

*Net Pension Liability (Asset)* – The City's net pension liability (asset) was measured as of September 30, 2021, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of September 30, 2022 for the Police Officers' and Firefighters' pension plan.

<b>Total Pension Liability</b>	<b>Police Officers'</b>	<b>Firefighters'</b>
Service cost	\$ 277,048	\$ 64,244
Interest	635,386	247,616
Benefit changes	-	268,575
Difference between actual & expected experience	(48,536)	(242,201)
Benefit payments, including refunds	(630,299)	(191,302)
Net change in total pension liability	233,599	146,932
Total pension liability - beginning	9,099,623	4,131,657
Total pension liability - ending (a)	\$ 9,333,222	\$ 4,278,589
<hr/>		
<b>Plan Fiduciary Net Position</b>	<b>Police Officers'</b>	<b>Firefighters'</b>
Contributions - employer (from City)	\$ 100,195	\$ 43,576
Contributions - employer (from State)	86,979	45,578
Contributions - members	56,261	18,140
Net investment income	1,980,592	906,378
Benefit payments, including refunds	(630,299)	(191,302)
Administrative expense	(41,277)	(44,943)
Other	(3,248)	-
Net change in plan fiduciary net position	1,549,203	777,427
Plan fiduciary net position - beginning	10,495,809	4,861,814
Plan fiduciary net position - ending (b)	12,045,012	5,639,241
<hr/>		
Net pension liability (asset) - Ending (a) - (b)	\$ (2,711,790)	\$ (1,360,652)
<hr/>		
Plan fiduciary net position as a percentage or Total Pension Liability (Asset)	129.06%	131.80%

For the year ending September 30, 2022, the City recognized a pension expense of \$(369,793) for the Police Officers' Plan and \$9,954 for the Firefighters' Plan. On September 30, 2022, the Sponsor reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

	Police Officers'	
	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 228,075
Change in assumptions	-	149,192
Net difference between projected and actual earnings on pension plan investments	-	1,200,159
Contributions subsequent to the measurement date	160,339	-
<b>Total</b>	<b>\$ 160,339</b>	<b>\$ 1,577,426</b>

	Firefighters'	
	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 12,449	\$ 423,538
Change in assumptions	6,761	76,329
Net difference between projected and actual earnings on pension plan investments	-	558,952
Contributions subsequent to the measurement date	39,652	-
<b>Total</b>	<b>\$ 58,862</b>	<b>\$ 1,058,819</b>

Deferred outflows relating to subsequent contributions of \$160,339 and \$39,652 for the Police Officers' and Firefighters' Pension Plans, respectively will be recognized as a reduction in net pension liability in the fiscal year ending September 30, 2023.

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

	Police Officers'
Year ended September 30:	
2023	\$ (439,718)
2024	(376,412)
2025	(418,333)
2026	(303,095)
2027	(39,868)
<b>Total</b>	<b>\$ (1,577,426)</b>

**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

Firefighters'	
Year ended September 30:	
2023	\$ (278,203)
2024	(277,481)
2025	(243,846)
2026	(175,550)
2027	(39,019)
Thereafter	(25,510)
Total	\$ (1,039,609)

*Net Pension Liability of the City of Okeechobee* – The components of the net pension liability of the City at September 30, 2022, as follows, is presented in accordance with GASB Statement No. 67, while the net pensions recognized by the City in the current financial statements represents the net pension liability measured as of September 30, 2021 which is allowed by GASB Statement No. 68.

	Police	Fire
Total pension liability	\$ 9,829,173	\$ 3,720,263
Plan fiduciary net position	(9,486,273)	(4,007,139)
City's net pension liability (asset)	\$ 342,900	\$ (286,876)

Plan fiduciary net position as a		
percentage of total pension liability (asset)	96.51%	107.71%

*Expected Long-Term Rate of Return* - The long-term expected rate of return on pension investments was determined using a building-block method in which best estimate ranges of future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (2.5%) to arrive at a 5.65% projected long-term real rate of return net of investment expenses. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2022 are summarized as follows:

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

Police Officers'		
	Percent	Long-Term
Investments	Target	Rate of Return*
Domestic Equity	50.0%	7.5%
International Equity	10.0%	8.5%
Fixed Income	40.0%	2.5%
Real Estate	0.0%	4.5%
Cash Equivalents	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	

\*Net of long-term inflation assumption of 2.5%

Firefighters'		
	Percent	Long-Term
Investments	Target	Rate of Return*
Domestic Equity	50.0%	7.5%
International Equity	10.0%	8.5%
Domestic Fixed Income	40.0%	2.5%
Global Fixed Income	0.0%	3.5%
Cash Equivalents	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	

\*Net of long-term inflation assumption of 2.5%

*Discount Rate* - The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Net Pension Liability to Changes in Discount Rate* - The following presents the pension liability of the City, calculated using the discount rate of 7%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower (6%) or 1% higher (8%) than the current rate for Police Officers' and using a discount rate that is 1% lower (5%) or 1% higher (7%) for Firefighters':

**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

	Police Officers'		
	1% Decrease	Current Discount	1% Increase
	6.00%	7.00%	8.00%
Sponsor's net pension liability (asset)	\$ (1,512,796)	\$ 342,900	\$ 632,799
	Firefighters'		
	1% Decrease	Current Discount	1% Increase
	5.00%	6.00%	7.00%
Sponsor's net pension liability (asset)	\$ 192,035	\$ (286,876)	\$ (679,303)

The Employees' Retirement System (Fund) of the City of Okeechobee, Florida

*Plan Description* - Prior to October 1, 2016, both the Okeechobee Utility Authority (OUA) and the general employees of the City of Okeechobee, Florida were covered by the City of Okeechobee and Okeechobee Utility Authority Employee Retirement System. The plan was previously treated as a cost sharing multiple-employer plan when combined with the Okeechobee Utility Authority. Effective October 1, 2016, the City contributes to the Employees' Retirement System (Fund) of the City of Okeechobee, Florida (the "System"), a single employer, defined benefit contributory pension trust administered by the System's Board of Trustees. Substantially all of the City's regular employees participate in this public employee retirement system. The System was established by City Ordinance No. 655, as amended and restated by City Ordinance No. 686. The System provides retirement, disability and death benefits to plan members and their beneficiaries. The Board of Trustees is authorized by City Ordinance No. 686 to establish and amend all plan provisions. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report is available from the City of Okeechobee, Florida, 55 S.E. Third Avenue, Okeechobee, Florida 34974.

At September 30, 2022, the Plan included 19 retirees and/or beneficiaries currently receiving benefits plus 6 terminated employees entitled to benefits but not yet receiving them, and 1 DROP participant. There are 31 active current employees in the Plan, of which 13 are vested and 18 are non-vested.

*Funding Policy* - The contribution requirements of the plan members and the City are established and may be amended by City ordinance. Plan members are required to contribute 6% of their covered annual salary. The City is required to contribute at an actuarially determined rate; the current rate is 7.4% of covered payroll. The City's contributions for the year ended September 30, 2022, was \$85,670, which agreed to the actuarially required contribution for the year of \$85,670.

*Net Pension Liability (Asset)* - For the year ending September 30, 2022, the City reported an asset of \$(1,569,322) for the Pension Plan's net pension (asset). The net pension liability (asset) was measured as of September 30, 2021, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of October 1, 2022.

**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

	General	
<b>Total Pension Liability</b>		
Service cost	\$	207,835
Interest		333,141
Difference between actual & expected experience		242
Benefit payments, including refunds		(354,969)
Net change in total pension liability		186,249
Total pension liability - beginning		4,726,458
Total pension liability - ending (a)		4,912,707
 <b>Plan Fiduciary Net Position</b>		
Contributions - employer (from City)		114,175
Contributions - members		73,581
Net investment income		1,108,894
Benefit payments, including refunds		(354,969)
Administrative expense		(44,184)
Net change in plan fiduciary net position		897,497
Plan fiduciary net position - beginning		5,584,559
Plan fiduciary net position - ending (b)		6,482,056
 Net pension liability (asset) - Ending (a) - (b)	\$	(1,569,349)
 Plan fiduciary net position as a percentage of Total Pension Liability (Asset)		131.94%

The City and employees contributions for the year ended September 30, 2022, are as follows.

		City		Employees
General	\$	85,670	\$	69,461

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

*Money-Weighted Rate of Return* - The annual money-weighted rate of return on plan investments (calculated as the internal rate of return on plan investments, net of plan investment expense) was - 19.81% for the year ended September 30, 2022. The money-weighted rate of return expresses investment performance, net of plan investment expenses, as adjusted for the changing amounts actually invested on a monthly basis.

For the year ending September 30, 2022 the City recognized a pension expense of \$149,027 for the General Employees' Retirement Plan. On September 30, 2022, the Sponsor reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

General	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 9,547	\$ 143,503
Change in assumptions	19,706	29,038
Net difference between projected and actual earnings on pension plan investments	-	670,164
Contributions subsequent to the measurement date	85,670	-
<b>Total</b>	<b>\$ 114,923</b>	<b>\$ 842,705</b>

Deferred outflows relating to subsequent contributions of \$85,670 for the General Pension Plan will be recognized as a reduction in net pension liability in the fiscal year ending September 30, 2022.

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

General
Year ended September 30:
2023
2024
2025
2026
2027
<b>Total</b>
\$ (255,608)
(187,686)
(224,248)
(145,917)
7
<b>\$ (813,452)</b>

*Net Pension Liability of the City of Okeechobee* – The components of the net pension liability of the City at September 30, 2022, as follows, is presented in accordance with GASB Statement No. 67, while the net pensions recognized by the City in the current financial statements represents the net pension liability measured as of September 30, 2021 which is allowed by GASB Statement No. 68.

**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

	General
Total pension liability	\$ 4,948,186
Plan fiduciary net position	(5,061,980)
City's net pension liability (asset)	\$ (113,794)

Plan fiduciary net position as a  
percentage of total pension liability (asset) 102.30%

*Plan Investment Policies and Allocation of Plan Investments* - Florida statutes and the plan investment policy authorize the Trustees to invest funds in various investments. The general investment objective of the fund is to preserve the purchasing power of the fund's assets and earn reasonable rate of return (after inflation) over the long term while minimizing, to the extent reasonable, the short-term volatility of returns.

	General	
	Percent	Percent
Investments	Actual	Target
Domestic Equity	48.9%	50.0%
International Equity	10.2%	10.0%
Fixed Income	39.5%	40.0%
Cash Equivalents	1.4%	0.0%
Total	100.0%	100.0%

*Expected Long-Term Rate of Return* - The long term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation and actual allocation as of September 30, 2022 are summarized in the following table:

	General	
	Percent	Long-Term
Investments	Target	Rate of Return*
Domestic Equity	50.0%	7.5%
International Equity	10.0%	8.5%
Fixed Income	40.0%	2.5%
Cash Equivalents	0.0%	0.0%
Total	100.0%	

\*Net of long-term inflation assumption of 2.5%



**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

*Discount Rate* - The discount rate used to measure the total pension liability was 7.00%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in Discount Rate* – The following represents the City's proportionate share of the net pension liability calculated using the discount rate of 7% as well as what the City's proportionate share of the net pension liability would be if it was calculated using a discount rate that is one percentage point lower (6%) or one percentage point higher (8%) than the current rate:

	General		Current Discount		1% Increase	
	1% Decrease					
	6.00%		7.00%		8.00%	
Sponsor's net pension liability (asset)	\$	433,749	\$	(113,794)	\$	(574,702)

*Actuarial Assumptions* – The total pension liability was determined by an actuarial valuation as of October 1, 2022 using the following actuarial assumptions applied to all measurement periods.

	Fire	Police	General
Actuarial Cost Method	Aggregate	Aggregate	Aggregate
Inflation	2.50%	2.50%	2.50%
Salary Increases	7.00%	6.00%	6.00%
Investment Rate of Return	6.00%	7.00%	7.00%
Retirement Age	100% when first eligible for Normal Retirement or DROP entry	100% when first eligible for Normal Retirement or DROP entry	100% when first eligible for Normal Retirement or DROP entry
Cost of Living	.05% every odd year	.05% every odd year	None

**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

	Fire	Police	General
Mortality	For healthy participants during employment, PUB-2010 Headcount Weighted Safety Employee Female Mortality Table and Safety Below Median Employee Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.	For healthy participants during employment, PUB-2010 Headcount Weighted Safety Employee Female Mortality Table and Safety Below Median Employee Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.	For healthy participants during employment, PUB-2010 Headcount Weighted General Below Median Employee Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.
	For healthy participants postemployment, PUB-2010 Headcount Weighted Safety Healthy Retiree Female Mortality Table and Safety Below Median Healthy Retiree Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.	For healthy participants postemployment, PUB-2010 Headcount Weighted Safety Healthy Retiree Female Mortality Table and Safety Below Median Healthy Retiree Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.	For healthy participants post employment, PUB-2010 Headcount Weighted General Below Median Healthy Retiree Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.
	For disabled participants, 80% PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table/20% PUB-2010 Headcount Weighted Safety Disabled Retiree Mortality Table, separate rates for males and females, without projected mortality improvements.	For disabled participants, 80% PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table/20% PUB-2010 Headcount Weighted Safety Disabled Retiree Mortality Table, separate rates for males and females, without projected mortality improvements.	For disabled participants, PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table, separate rates for males and females, both set forward 3 years, without projected mortality improvements.

**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

Pension trust funds fiduciary net position activity as of September 30, 2022 was as follows:

	Firefighters' Pension	Police Officers' Pension	General Employees' Pension	Total Pension Trust Funds
<b>ASSETS</b>				
Cash equivalents	\$ 52,567	\$ 135,517	\$ 50,297	\$ 238,381
Investments:				
Mutual funds	3,965,296	9,350,426	5,006,545	18,322,267
Receivables	681	9,922	11,856	22,459
Prepaid expenses	-	-	909	909
<b>Total assets</b>	<b>4,018,544</b>	<b>9,495,865</b>	<b>5,069,607</b>	<b>18,584,016</b>
<b>LIABILITIES</b>				
Accounts payable	11,403	9,592	7,626	28,621
<b>Total liabilities</b>	<b>11,403</b>	<b>9,592</b>	<b>7,626</b>	<b>28,621</b>
<b>NET POSITION</b>				
Restricted for pension benefits	\$ 4,007,141	\$ 9,486,273	\$ 5,061,981	\$ 18,555,395

**City of Okeechobee, Florida**  
**Notes to Financial Statements**

**Note 4: OTHER INFORMATION (Continued)**

**B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)**

Pension trust funds increase in fiduciary net position activity as of September 30, 2022 was as follows:

	Firefighters' Pension	Police Officers' Pension	General Employees' Pension	Total Pension Trust Funds
<b>ADDITIONS</b>				
Contributions				
State	\$ 39,083	\$ 89,462	\$ -	\$ 128,545
City	569	70,877	85,670	157,116
Employees	250	54,837	69,461	124,548
Total contributions	39,902	215,176	155,131	410,209
Investment earnings:				
Net depreciation in the fair value of investments	(1,225,864)	(2,696,279)	(1,378,886)	(5,301,029)
Interest and dividends	167,635	377,581	179,134	724,350
Total investment earnings	(1,058,229)	(2,318,698)	(1,199,752)	(4,576,679)
Less investment expenses	(21,000)	(21,976)	(19,500)	(62,476)
Net investment loss	(1,079,229)	(2,340,674)	(1,219,252)	(4,639,155)
Total additions	(1,039,327)	(2,125,498)	(1,064,121)	(4,228,946)
<b>DEDUCTIONS</b>				
Benefits paid to participants	192,881	372,018	218,611	783,510
Refunds on termination	-	5,367	-	5,367
DROP payments	355,505	-	94,758	450,263
Administrative expenses	44,386	55,856	42,586	142,828
Total deductions	592,772	433,241	355,955	1,381,968
<b>Change in net position</b>	<b>(1,632,099)</b>	<b>(2,558,739)</b>	<b>(1,420,076)</b>	<b>(5,610,914)</b>
<b>Net position, beginning of year</b>	<b>5,639,240</b>	<b>12,045,012</b>	<b>6,482,057</b>	<b>24,166,309</b>
<b>Net position, end of year</b>	<b>\$ 4,007,141</b>	<b>\$ 9,486,273</b>	<b>\$ 5,061,981</b>	<b>\$ 18,555,395</b>

**Note 4: OTHER INFORMATION (Continued)**

**C. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION**

**Plan description.** The City of Okeechobee, Florida administers a single-employer defined benefit healthcare plan (the “Plan”) that provides medical insurance to its employees and their eligible dependents. Pursuant to Section 112.0801 Florida Statutes, the City is required to provide eligible retirees (as defined in the City’s pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. Benefit provisions for the Plan were established by City Council on January 7, 1991 and may only be amended by City Council. The City has not established a trust or agency fund for the Plan. The City does not issue stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the City’s basic financial statements.

Employees and their dependents may elect to remain in the Plan upon retirement up to age 65. After age 65 the City's insurance coverage becomes secondary to the retiree's Medicare insurance. The Plan has 1 retiree receiving benefits and has a total of 53 active participants and dependents.

**Funding policy.** The City is funding the plan on a pay-as-you-go basis. Employees and their dependents are required to pay 100% of the insurance premiums charged by the carrier. There is an implied subsidy in the insurance premiums for these employees because the premium charged for retirees is the same as the premium charged for active employees, who are younger than retirees on average.

Contributions of plan members for the year ended September 30, 2022 totaled \$1,791.

**Plan membership.** Plan membership as of September 30, 2021 (the measurement date) was:

	Number of covered individuals
Inactive members currently receiving benefits	2
Inactive members entitled to but not yet receiving benefits	-
Active members	53
<b>Total</b>	<b>55</b>

The OPEB liability was determined based on the following assumptions and information:

Employer’s reporting date:	September 30, 2022
Measurement date:	September 30, 2021
Valuation date:	September 30, 2021

**Note 4: OTHER INFORMATION (Continued)**

**C. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION (Continued)**

**Actuarial assumptions and other inputs.** On the September 30, 2021 measurement date, the actuarial assumptions and other inputs applied include the following:

Inflation	2.25 percent
Salary increases	6.00 percent
Discount rate	2.19 percent
Healthcare cost trend rates	6.00 percent for FY beginning 2022, 5.75 percent for FY beginning 2023 and then gradually decreasing to an ultimate trend of 3.75 percent
Mortality	PUB 2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018
Changes	Changes in assumptions and other inputs include the change in the discount rate from 2.41% as of the beginning of the measurement period to 2.19% as of September 30, 2021. This change is reflected in the Schedule of Changes in Total OPEB Liability

**Change in Total OPEB Liability**

	<u>Increase (Decrease)</u>
	Total OPEB Liability (a)
Balance as of September 30, 2021	\$ 207,068
Changes for the year:	
Service cost	23,718
Interest	5,415
Differences between expected and actual experience of the Total OPEB	58,331
Changes in assumptions and other inputs	(23,809)
Benefit payments	(12,183)
Net changes	51,472
Balance as of September 30, 2022	\$ 258,540

**Note 4: OTHER INFORMATION (Continued)**

**C. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION (Continued)**

**Sensitivity of the Total OPEB Liability** – The following table represents the City’s total OPEB liability calculated using the discount rate of 2.19%, as well as what the City’s net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.19%) or one percentage point higher (3.19%) than the current rate:

	1% Decrease (1.19%)	Current Discount Rate (2.19%)	1% Increase (3.19%)
Total OPEB Liability	\$ 263,856	\$ 258,540	\$ 248,008

The following table represents the City’s total OPEB liability calculated using the ultimate health care cost trend rate of 3.75%, as well as what the City’s total OPEB liability would be if it were calculated using a health care cost trend that is one percentage point lower (2.75%) or one percentage point higher (4.75%) than the current rate:

	1% Decrease (2.75%)	Ultimate Trend (3.75%)	1% Increase (4.75%)
Total OPEB Liability	\$ 234,713	\$ 258,540	\$ 287,119

**D. ASSET RETIREMENT OBLIGATIONS**

Asset retirement obligations generally apply to legal obligations associated with the retirement of a tangible long-lived asset that result from the acquisition, construction, or development and the normal operation of a long-lived asset. The City assesses asset retirement obligations on a periodic basis. If a reasonable estimate of fair value can be made, the fair value of a liability for an asset retirement obligation is recognized in the period in which it is incurred or a change in estimate occurs.

The City has an above ground fuel storage tank which is regulated by Florida Administrative Code (FAC) 62-762, and requires certain activities if use of the fuel storage tank is discontinued. The City has determined it cannot reasonably estimate the fair value of the liability for disposal of this item and, accordingly, has not recorded an asset retirement obligation for this matter.

**Note 5: SUBSEQUENT EVENTS**

Management evaluated all events or transactions that occurred after September 30, 2022 through May 19, 2023, the date the current year's financial statements were available to be issued. The following events occurred:

In October 2022, the City approved the purchase of four 2023 Dodge Chargers in the amount of \$145,748.

In November 2022, The City approved the purchase of a Caterpillar Backhoe Loader in the amount of \$135,276.

In November 2022, the City approved the purchase of a 2023 Ford F-250 truck in the amount of \$40,778 for the Public Works department.

In January 2023, the City was awarded a grant in the amount of \$660,000 for improvements to City Hall.

In February 2023, the City approved a piggyback agreement on a contract with a company for the South 4<sup>th</sup> Street Lining Project in the amount of \$1,000,000.



**REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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**City of Okeechobee, Florida**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances –**  
**Budget and Actual – General Fund**

<i>Year ended September 30, 2022</i>	Original Budget	Final Budget	Actual (on Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 3,286,790	\$ 3,404,000	\$ 3,477,894	\$ 73,894
Intergovernmental	3,931,201	2,956,268	3,080,961	124,693
Charges for services	547,720	564,340	572,072	7,732
Permits and fees	577,800	761,120	826,371	65,251
Fines and forfeitures	31,450	42,970	47,708	4,738
Investment earnings	9,400	70,600	72,356	1,756
Miscellaneous	3,020	16,100	18,041	1,941
<b>Total revenues</b>	<b>8,387,381</b>	<b>7,815,398</b>	<b>8,095,403</b>	<b>280,005</b>
<b>Expenditures</b>				
Current:				
General government:				
Legislative	182,835	154,700	152,910	1,790
Executive	268,005	248,600	242,051	6,549
City clerk	300,087	255,900	223,657	32,243
Financial services	337,930	310,800	289,105	21,695
Legal council	190,400	176,700	184,486	(7,786)
General services	558,794	501,800	494,280	7,520
<b>Total general government</b>	<b>1,838,051</b>	<b>1,648,500</b>	<b>1,586,489</b>	<b>62,011</b>
Public safety:				
Fire	1,070,865	834,950	825,797	9,153
Police	3,149,173	2,962,677	2,866,087	96,590
<b>Total public safety</b>	<b>4,220,038</b>	<b>3,797,627</b>	<b>3,691,884</b>	<b>105,743</b>
Transportation	1,394,125	1,310,700	1,274,221	36,479
Physical environment	1,978,201	462,400	411,555	50,845
Capital outlay	318,800	417,000	380,204	36,796
<b>Total expenditures</b>	<b>9,749,215</b>	<b>7,636,227</b>	<b>7,344,353</b>	<b>291,874</b>
<b>Excess (deficiency) of revenues under (over) expenditures</b>	<b>(1,361,834)</b>	<b>179,171</b>	<b>751,050</b>	<b>571,879</b>
<b>Other financing sources (uses)</b>				
Operating transfers in	-	-	-	-
Sale of capital assets	121,000	121,000	121,906	906
<b>Net other financing sources (uses)</b>	<b>121,000</b>	<b>121,000</b>	<b>121,906</b>	<b>906</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)</b>	<b>(1,240,834)</b>	<b>300,171</b>	<b>872,956</b>	<b>572,785</b>
<b>Fund balances, beginning of year</b>	<b>10,242,883</b>	<b>10,242,883</b>	<b>10,242,883</b>	<b>-</b>
<b>Fund balances, end of year</b>	<b>\$ 9,002,049</b>	<b>\$ 10,543,054</b>	<b>11,115,839</b>	<b>\$ 572,785</b>
<b>Reconciliation of budgetary to GAAP basis</b>				
Current year encumbrances			295,742	
Prior year encumbrances			(308,609)	
<b>Fund balance on GAAP basis</b>			<b>\$ 11,102,972</b>	

*The accompanying notes to required supplementary information are an integral part of this schedule.*

**City of Okeechobee, Florida**

**Schedule of Revenues, Expenditures and Changes in Fund Balances –  
Budget and Actual – General Fund**

**A. BUDGETARY INFORMATION**

Annual budgets are adopted on a basis consistent with U.S. generally accepted accounting principles for all governmental fund. The Community Development Capital Projects fund is budgeted but the budget to actual is not required to be presented for the capital projects fund. All annual appropriations lapse at fiscal year-end.

The City Administrator may make transfers of appropriations within a department as long as the total budget of the department is not increased. Transfers of appropriations between departments required the approval of the council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The council made certain supplemental appropriations during the year.

Encumbrances accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as restricted or assigned fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

*The accompanying notes to required supplementary information are an integral part of this schedule.*

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**City of Okeechobee, Florida**  
**Required Pension Supplementary Information**

	Police Officers'		
	2022	2021	2020
<b>Total Pension Liability</b>			
Service cost	\$ 300,327	\$ 277,048	\$ 279,173
Interest	642,970	635,386	615,045
Difference between actual & expected experience	(69,960)	(48,536)	(76,855)
Assumption changes	-	-	(211,356)
Benefit payments	(377,386)	(630,299)	(557,786)
Refunds	-	-	-
Net change in total pension liability	495,951	233,599	48,221
Total pension liability - beginning	9,333,222	9,099,623	9,051,402
Total pension liability - ending (a)	9,829,173	9,333,222	9,099,623
<b>Plan Fiduciary Net Position</b>			
Contributions - employer (from City)	70,877	100,195	126,811
Contributions - employer (from State)	89,462	86,979	90,650
Contributions - members	54,837	56,261	53,051
Net investment income	(2,340,675)	1,980,592	1,170,587
Benefit payments	(372,018)	(623,923)	(542,324)
Refunds	(5,367)	(6,376)	(15,462)
Administrative expense	(55,855)	(41,277)	(41,667)
Other	-	(3,248)	(2,155)
Net change in plan fiduciary net position	(2,558,739)	1,549,203	839,491
Plan fiduciary net position - beginning	12,045,012	10,495,809	9,656,318
Plan fiduciary net position - ending (b)	9,486,273	12,045,012	10,495,809
Net pension liability (asset) - Ending (a) - (b)	\$ 342,900	\$ (2,711,790)	\$ (1,396,186)
Plan fiduciary net position as a percentage of Total Pension Liability	96.51%	129.06%	115.34%
Covered payroll**	\$ 1,097,275	\$ 1,125,784	\$ 1,061,193
Net pension liability as a percentage of covered payroll	31.25%	-240.88%	-131.57%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City presents information for those years for which information is available.

\* -The net pension liability recognized by the City in the current year financial statements represents the net position liability as of September 30, 2020, which is allowed by GASB 68.

\*\* Covered payroll was calculated by dividing the total member contributions for the fiscal year, net of any known buyback contributions, by the member contribution rate of 5%.

Assumption changes:

- Effective 10/1/2016, the mortality rates were changed from the RP-2000 Combined Healthy Participant Mortality Tables, using projection scale AA to the mortality rates used by the Florida Retirement System (FRS) for Special Risk Class members. This change was made in compliance with Florida House Bill 1309, which requires all public pension plans in Florida to use the same mortality rates used in either of the last two actuarial valuation reports of FRS effective no later than 10/1/2016.

- Use of Insurance Tax Premium Revenue (IPTR) received by the State is subject to the default rules of Senate Bill 172 (codified in Chapter 2015-39) beginning with the IPTR received for the 2015 calendar year.

**City of Okeechobee, Florida**  
**Required Pension Supplementary Information**

2019		2018*		2017		2016		2015		2014	
\$	254,066	\$	258,622	\$	235,345	\$	264,445	\$	247,353	\$	251,499
	607,391		580,995		573,285		543,946		506,147		479,146
	(153,927)		(276,621)		(270,100)		126,875		(219,850)		(784)
	-		-		22,143		-		94,065		-
	(502,852)		(281,028)		(255,731)		(468,694)		(203,855)		(201,397)
	(12,836)		72,669		-		(25,003)		(321)		(26,953)
	191,842		354,637		304,942		441,569		423,539		501,511
	8,859,560		8,504,923		8,199,981		7,758,412		7,334,873		6,833,362
	9,051,402		8,859,560		8,504,923		8,199,981		7,758,412		7,334,873
	130,886		151,492		169,789		147,312		192,581		200,210
	90,153		81,690		78,659		73,960		70,807		67,639
	50,359		46,212		45,863		45,554		47,740		43,135
	330,227		727,699		903,712		607,763		(95,964)		694,790
	(502,852)		(281,028)		(255,731)		(468,694)		(203,855)		(201,397)
	(12,836)		-		-		(25,003)		(321)		(26,953)
	(47,116)		(45,827)		(41,855)		(32,120)		(30,198)		(18,097)
	-		-		(3,284)		(6)		3,886		-
	38,821		680,238		897,153		348,766		(15,324)		759,327
	9,617,497		8,937,259		8,040,106		7,691,340		7,706,664		6,947,337
	9,656,318		9,617,497		8,937,259		8,040,106		7,691,340		7,706,664
\$	(604,916)	\$	(757,937)	\$	(432,336)	\$	159,875	\$	67,072	\$	(371,791)
	106.68%		108.56%		105.08%		98.05%		99.14%		105.07%
\$	1,007,180	\$	924,250	\$	917,260	\$	970,646	\$	911,189	\$	862,700
	-60.06%		-82.01%		-47.13%		16.47%		7.36%		-43.10%

**City of Okeechobee, Florida**  
**Required Pension Supplementary Information**

	Firefighters'		
	2022	2021	2020
<b>Total Pension Liability</b>			
Service cost	\$ 18,570	\$ 64,244	\$ 117,980
Interest	225,789	247,616	275,148
Benefit changes	-	268,575	(945)
Difference between actual & expected experience	(254,300)	(242,201)	(85,233)
Assumption changes	-	-	(96,526)
Benefit payments	(548,385)	(191,302)	(152,193)
Refund	-	-	-
Other	-	-	-
Net change in total pension liability	(558,326)	146,932	58,231
Total pension liability - beginning	4,278,589	4,131,657	4,073,426
Total pension liability - ending (a)	3,720,263	4,278,589	4,131,657
<b>Plan Fiduciary Net Position</b>			
Contributions - employer (from City)	569	43,576	86,196
Contributions - employer (from State)	39,083	45,578	52,670
Contributions - members	250	18,140	20,552
Net investment income	(1,079,229)	906,378	507,378
Benefit payments	(548,385)	(150,688)	(150,688)
Refunds	-	(40,614)	(1,505)
Administrative expense	(44,387)	(44,943)	(40,275)
Other	-	-	652
Net change in plan fiduciary net position	(1,632,099)	777,427	474,980
Plan fiduciary net position - beginning	5,639,241	4,861,814	4,386,834
Plan fiduciary net position - ending (b)	4,007,142	5,639,241	4,861,814
Net pension liability (asset) - Ending (a) - (b)	\$ (286,879)	\$ (1,360,652)	\$ (730,157)
Plan fiduciary net position as a percentage of Total Pension Liability	107.71%	131.80%	117.67%
Covered payroll**	4,990	367,446	411,033
Net pension liability as a percentage of covered payroll	-5749.08%	-370.30%	-177.64%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City presents information for those years for which information is available.

\* -The net pension liability recognized by the City in the current year financial statements represents the net position liability as of September 30, 2020, which is allowed by GASB 68.

\*\* Covered payroll was calculated by dividing the total member contributions for the fiscal year, net of any known buyback contributions, by the member contribution rate of 5%.

Assumption changes:

- Effective 10/1/2016, the mortality rates were changed from the RP-2000 Combined Healthy Participant Mortality Tables, using projection scale AA to the mortality rates used by the Florida Retirement System (FRS) for Special Risk Class members. This change was made in compliance with Florida House Bill 1309, which requires all public pension plans in Florida to use the same mortality rates used in either of the last two actuarial valuation reports of FRS effective no later than 10/1/2016.

- Use of Insurance Tax Premium Revenue (IPTR) received by the State is subject to the default rules of Senate Bill 172 (codified in Chapter 2015-39) beginning with the IPTR received for the 2015 calendar year.



**City of Okeechobee, Florida**  
**Required Pension Supplementary Information**

2019		2018*		2017		2016		2015		2014	
\$	145,856	\$	136,825	\$	156,989	\$	156,107	\$	144,773	\$	130,539
	271,341		257,407		255,218		235,684		213,154		196,106
							-		-		-
	(132,896)		(162,443)		(91,659)		56,393		(19,771)		(741)
	-		-		(13,449)		-		49,797		-
	(141,381)		(107,105)		(106,572)		(102,590)		(96,939)		(142,060)
	(9,052)		(16,027)		(20,437)		-		-		-
	-		19,828		-		3,256		-		-
	133,868		128,485		180,090		348,850		291,014		183,844
	3,939,558		3,811,073		3,630,983		3,282,133		2,991,119		2,807,275
	4,073,426		3,939,558		3,811,073		3,630,983		3,282,133		2,991,119
	83,988		115,253		107,123		97,709		92,863		82,058
	52,810		52,793		50,589		49,889		52,662		53,235
	23,945		23,446		25,409		27,433		26,324		23,854
	140,894		308,920		404,267		246,381		(44,021)		318,708
	(141,381)		(107,105)		(106,572)		(102,590)		(96,939)		(142,060)
	(9,052)		(16,027)		(20,437)		-		-		-
	(43,675)		(59,878)		(34,933)		(31,639)		(27,132)		(16,233)
	-		-		(6,375)		(1,766)		-		-
	107,529		317,402		419,071		285,417		3,757		319,562
	4,279,305		3,961,903		3,542,832		3,257,415		3,253,658		2,934,096
	4,386,834		4,279,305		3,961,903		3,542,832		3,257,415		3,253,658
\$	(313,408)	\$	(339,747)	\$	(150,830)	\$	88,151	\$	24,718	\$	(262,539)
	107.69%		108.62%		103.96%		97.57%		99.25%		108.78%
478,900	\$	468,920	\$	508,180	\$	563,285	\$	523,119	\$	477,080	
	-65.44%		-72.45%		-29.68%		15.65%		4.73%		-55.03%

**City of Okeechobee, Florida**  
**Required Pension Supplementary Information**

	General Employees'		
	2022	2021	2020
<b>Total Pension Liability</b>			
Service cost	\$ 185,154	\$ 207,835	\$ 184,223
Interest	333,968	333,141	315,828
Benefit changes	-	-	90,157
Difference between actual & expected experience	(170,274)	242	2,277
Assumption changes	-	-	(47,772)
Benefit payments	(218,611)	(354,969)	(201,373)
Refunds	(94,758)	-	-
Other ***	-	-	-
Net change in total pension liability	35,479	186,249	343,340
Total pension liability - beginning	4,912,707	4,726,458	4,383,118
Transfer of pension liability for Okeechobee Utility Authority *****	-	-	-
Total pension liability - ending (a)	4,948,186	4,912,707	4,726,458
<b>Plan Fiduciary Net Position</b>			
Contributions - employer	85,670	114,175	118,781
Contributions - members	69,461	73,581	76,693
Net investment income	(1,219,252)	1,108,894	603,919
Benefit payments	(218,611)	(354,969)	(178,547)
Refunds	(94,758)	-	(22,826)
Administrative expense	(42,586)	(44,184)	(40,906)
Other****	-	-	(652)
Net change in plan fiduciary net position	(1,420,076)	897,497	556,462
Plan fiduciary net position - beginning	6,482,056	5,584,559	5,028,097
Transfer plan fiduciary net position to Okeechobee Utility Authority*****	-	-	-
Plan fiduciary net position - ending (b)	5,061,980	6,482,056	5,584,559
Net pension liability (asset) - Ending (a) - (b)	\$ (113,794)	\$ (1,569,349)	\$ (858,101)
Plan fiduciary net position as a percentage of Total Pension Liability	102.30%	131.94%	118.16%
Covered payroll**	\$ 1,157,694	\$ 1,229,302	\$ 1,278,231
Net pension liability as a percentage of covered payroll	-9.83%	-127.66%	-67.13%

**City of Okeechobee, Florida**  
**Required Pension Supplementary Information**

2019		2018*		2017		2016	
\$	152,255	\$	154,529	\$	136,373	\$	421,387
	295,453		284,633		91,058		763,785
					-		-
	(141,938)		20,956		-		(524,849)
	-		-		133,790		-
	(259,463)		(164,189)		(336,740)		(331,215)
	(346)		(16,592)		(17,378)		(18,267)
	-		-		2,641,019		-
	45,961		279,337		2,648,122		310,841
	4,337,157		4,057,820		1,409,698		11,400,112
	-		-		-		(10,301,255)
	4,383,118		4,337,157		4,057,820		1,409,698
<hr/>							
	115,324		75,793		94,009		446,184
	66,020		60,312		56,405		183,145
	155,830		394,042		477,649		825,935
	(259,463)		(164,189)		(336,740)		(331,215)
	(346)		(16,592)		(17,378)		(18,267)
	(53,249)		(46,328)		(48,490)		(57,186)
	-		-		3,117,018		(2,208)
	24,116		303,038		3,342,473		1,046,388
	5,003,981		4,700,943		1,358,470		10,238,992
	-		-		-		(9,926,910)
	5,028,097		5,003,981		4,700,943		1,358,470
<hr/>							
\$	(644,979)	\$	(666,824)	\$	(643,123)	\$	51,228

	114.72%		115.37%		115.85%		96.37%
\$	1,100,333	\$	1,005,204	\$	940,083	\$	911,233
	-58.62%		-66.34%		-68.41%		5.62%

## City of Okeechobee, Florida Required Pension Supplementary Information

### Schedule of Changes in Net Pension Liability and Related Ratios Last Seven Fiscal Years

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is complied, the City presents information for those years for which information is available.

\* The net pension liability recognized by the City in the current year financial statements represents the net position liability as of September 30, 2020, which is allowed by GASB 68.

\*\* Covered Payroll was calculated by dividing the total member contributions for the fiscal year by the member contribution rate of 6%.

\*\*\* The Total Pension Liability, the Plan Fiduciary Net Position, and the Net Pension Liability as of September 30, 2015 were allocated based on the portion of the Employer's Total Required Contribution (from October 1, 2015 Actuarial Valuation dated April 25, 2016). The October 1, 2015 Valuation determined the required employer contribution for the plan year end September 30, 2017.

\*\*\*\* Due to the change in nature of the Plan, from a cost sharing to a single employer plan (effective October 1, 2016). Also reflects \$59,910 post-valuation adjustment to match audited financial statements.

\*\*\*\*\* Due to the change in nature of the Plan, from a cost sharing to a single employer plan (effective October 1, 2016).

#### Assumption changes:

- Effective 10/1/2016, the mortality rates were changed from the RP-2000 Combined Healthy Participant Mortality Tables, using projection scale AA to the mortality rates used by the Florida Retirement System (FRS) for Special Risk Class members. This change was made in compliance with Florida House Bill 1309, which requires all public pension plans in Florida to use the same mortality rates used in either of the last two actuarial valuation reports of FRS effective no later than 10/1/2016.

- Effective 10/1/2016, OUA employees are covered under a separately established Plan, the Okeechobee Utility Authority Employees' Retirement System, and are no longer covered under the City of Okeechobee General Employees' Retirement System.

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**City of Okeechobee, Florida**  
**Required Pension Supplementary Information**

**Schedule of Contributions**  
**Last Nine Fiscal Years**

Police Officers					
	9/30/2022	9/30/2021	9/30/2020	9/30/2019	
Actuarially determined contributions	\$ 158,267	\$ 185,025	\$ 192,448	\$ 204,611	
Contributions in relation to the actuarially determined contributions	160,339	187,174	217,461	221,039	
Contribution deficiency (excess)	\$ (2,072)	\$ (2,149)	\$ (25,013)	\$ (16,428)	
Covered payroll*	\$ 1,097,275	\$ 1,125,784	\$ 1,061,193	\$1,007,180	
Contributions as a percentage of covered payroll	14.61%	16.63%	20.49%	21.95%	
Firefighters					
	9/30/2022	9/30/2021	9/30/2020	9/30/2019	
Actuarially determined contributions	\$ 46,153	\$ 104,102	\$ 157,372	\$ 139,143	
Contributions in relation to the actuarially determined contributions	39,652	89,154	138,866	136,798	
Contribution deficiency (excess)	\$ 6,501	\$ 14,948	\$ 18,506	\$ 2,345	
Covered payroll*	\$ 4,990	\$ 367,446	\$ 411,033	\$ 478,900	
Contributions as a percentage of covered payroll	794.63%	24.26%	33.78%	28.57%	
General Employees					
	9/30/2022	9/30/2021	9/30/2020	9/30/2019	
Actuarially determined contributions	\$ 85,670	\$ 114,325	\$ 118,875	\$ 114,875	
Contributions in relation to the actuarially determined contributions	85,670	114,175	118,781	115,324	
Contribution deficiency (excess)	\$ -	\$ 150	\$ 94	\$ (449)	
Covered payroll	\$ 1,157,694	\$ 1,229,302	\$ 1,278,231	\$1,100,333	
Contributions as a percentage of covered payroll	7.40%	9.29%	9.29%	10.48%	

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City presents information for those years for which information is available.

\* Based on payroll provided for actuarial valuations; Covered payroll was calculated by dividing the total member contributions for the fiscal year, net of any known buyback contributions, by the member contribution rate of 5%.

**City of Okeechobee, Florida**  
**Required Pension Supplementary Information**

9/30/2018	9/30/2017	9/30/2016	9/30/2015	9/30/2014
\$ 212,571	\$ 251,591	\$ 219,093	\$ 263,240	\$ 267,849
233,182	248,448	221,272	263,388	267,849
\$ (20,611)	\$ 3,143	\$ (2,179)	\$ (148)	\$ -

\$ 924,250	\$ 917,260	\$ 970,646	\$ 911,189	\$ 862,700
25.23%	27.09%	22.80%	28.91%	31.05%

9/30/2018	9/30/2017	9/30/2016	9/30/2015	9/30/2014
\$ 167,871	\$ 170,269	\$ 143,632	\$ 138,914	\$ 122,212
168,046	157,712	147,598	145,525	135,293
\$ (175)	\$ 12,557	\$ (3,966)	\$ (6,611)	\$ (13,081)

\$ 468,920	\$ 508,180	\$ 563,285	\$ 523,119	\$ 477,080
35.84%	31.03%	26.20%	27.82%	28.36%

9/30/2018	9/30/2017	9/30/2016	9/30/2015	9/30/2014
\$ 75,793	\$ 42,774	\$ 49,115	\$ 379,111	\$ 379,099
75,793	94,009	110,448	379,111	379,099
\$ -	\$ (51,235)	\$ (61,333)	\$ -	\$ -

\$1,005,204	\$ 940,083	\$ 911,233	\$3,135,961	\$2,945,717
7.54%	10.00%	12.12%	12.09%	12.87%

**City of Okeechobee, Florida**  
**Required Pension Supplementary Information**

**Schedule of Investment Returns**  
**Last Nine Fiscal Years**

Police Officers'					
	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018
Annual money-weighted rate of return					
net of investment expense	-20.10%	18.76%	11.78%	3.10%	8.73%
Fire Fighters'					
	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018
Annual money-weighted rate of return					
net of investment expense	-20.53%	19.30%	10.61%	2.39%	6.11%
General Employees'					
	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018
Annual money-weighted rate of return					
net of investment expense	-19.81%	19.17%	11.37%	2.23%	7.55%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is complied, the City presents information for those years for which information is available.



**City of Okeechobee, Florida**  
**Required Pension Supplementary Information**

<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u>	<u>9/30/2014</u>
------------------	------------------	------------------	------------------

10.68%	7.59%	-1.65%	9.96%
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<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u>	<u>9/30/2014</u>
------------------	------------------	------------------	------------------

10.76%	6.83%	-2.19%	10.43%
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<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u>	<u>9/30/2014</u>
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9.78%	7.78%	-1.38%	10.60%
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**City of Okeechobee, Florida**  
**Schedule of Changes in Total OPEB Liability and Related Ratios**

<b>Year Ending September 30,</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Total OPEB liability</b>					
Service cost	\$ 23,718	\$ 20,845	\$ 12,015	\$ 12,580	\$ 13,441
Interest	5,415	5,582	6,320	5,640	4,977
Difference between expected and actual experience	58,331	-	6,792	-	-
Changes of assumptions or other inputs	(23,809)	4,218	14,710	(4,290)	(3,808)
Benefit payments	(12,183)	(11,458)	(9,915)	(9,081)	(17,198)
<b>Net change in total OPEB liability</b>	<b>51,472</b>	<b>19,187</b>	<b>29,922</b>	<b>4,849</b>	<b>(2,588)</b>
<b>Total OPEB liability - beginning</b>	<b>207,068</b>	<b>187,881</b>	<b>157,959</b>	<b>153,110</b>	<b>155,698</b>
<b>Total OPEB liability - ending</b>	<b>\$ 258,540</b>	<b>\$ 207,068</b>	<b>\$ 187,881</b>	<b>\$ 157,959</b>	<b>\$ 153,110</b>

<b>Covered employee payroll</b>	<b>\$ 2,472,843</b>	<b>\$ 3,359,887</b>	<b>\$ 3,041,518</b>	<b>\$ 2,984,722</b>	<b>\$ 2,809,503</b>
<b>Total OPEB liability as a percentage of covered employee payroll</b>	<b>10.46%</b>	<b>6.16%</b>	<b>6.18%</b>	<b>5.29%</b>	<b>5.45%</b>

\* GASB 75 requires an employer to disclose a 10-year history. However, until a full 10-year trend is compiled, information will be presented only for those years which information is available.

\* The following discount rate was used in each period:

9/30/2018 - 3.50%  
9/30/2019 - 3.83%  
9/30/2020 - 2.75%  
9/30/2021 - 2.41%  
9/30/2022 - 2.19%

**City of Okeechobee, Florida**  
**Notes to Required Supplementary Information**

**A. ADDITIONAL ACTUARIAL INFORMATION**

Valuation Date: 10/01/2021

Notes: Actuarially determined contribution rates are calculated as of October 1, which is two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contributions Rates:

	Police Officers' Pension Plan	Firefighters' Pension Plan	General Pension Plan
Actuarial Cost Method:	Aggregate	Aggregate	Aggregate
Amortization Method:	N/A	N/A	N/A
Remaining Amortization Period:	N/A	N/A	N/A
Asset Valuation Method:	4-year smoothed market	4-year smoothed market	4-year smoothed market
Salary Increases:	6.00%	7.00%	6.00%
Inflation:	2.50%	2.50%	2.50%
Investment Rate of Return:	7.00%	6.00%	7.00%
Retirement Age:	100% when first eligible for Normal Retirement or DROP entry	100% when first eligible for Normal Retirement or DROP entry.	100% when first eligible for Normal Retirement or DROP entry
Mortality:	For healthy participants during employment, PUB-2010 Headcount Weighted Safety Employee Female Mortality Table and Safety Below Median Employee Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.	For healthy participants during employment, PUB-2010 Headcount Weighted Safety Employee Female Mortality Table and Safety Below Median Employee Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.	For healthy participants during employment, PUB-2010 Headcount Weighted General Below Median Employee Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.

**City of Okeechobee, Florida**  
**Notes to Required Supplementary Information**

	Police Officers' Pension Plan	Firefighters' Pension Plan	General Pension Plan
Mortality (Continued):	For healthy participants postemployment, PUB-2010 Headcount Weighted Safety Healthy Retiree Female Mortality Table and Safety Below Median Healthy Retiree Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled participants, 80% PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table/20% PUB-2010 Headcount Weighted Safety Disabled Retiree Mortality Table, separate rates for males and females, without projected mortality improvements.	For healthy participants postemployment, PUB-2010 Headcount Weighted Safety Healthy Retiree Female Mortality Table and Safety Below Median Healthy Retiree Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled participants, 80% PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table/20% PUB-2010 Headcount Weighted Safety Disabled Retiree Mortality Table, separate rates for males and females, without projected mortality improvements.	For healthy participants post employment, PUB-2010 Headcount Weighted General Below Median Healthy Retiree Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled participants, PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table, separate rates for males and females, both set forward 3 years, without projected mortality improvements.

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

The Honorable Mayor and Members of the City Council  
of the City of Okeechobee, 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 governmental activities, each major fund and the aggregate remaining fund information of the City of Okeechobee, Florida, (the "City") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Okeechobee, Florida's basic financial statements, and have issued our report thereon dated May 19, 2023. Other auditors audited the financial statements of the City of Okeechobee, Florida Municipal Police Officers' Pension Trust Fund and City of Okeechobee, Florida Municipal Firefighters' Pension Trust Fund and the City of Okeechobee Employees' Retirement System, as described in our report on the City of Okeechobee, Florida's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control over Financial Reporting**

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

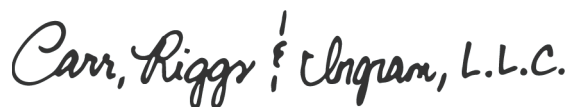
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

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

As part of obtaining reasonable assurance about whether the City of Okeechobee, Florida's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

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

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." in a cursive script.

Melbourne, Florida

May 19, 2023

## **INDEPENDENT AUDITORS' MANAGEMENT LETTER**

The Honorable Mayor and Members of the City Council  
of the City of Okeechobee, Florida

### **Report on the Financial Statements**

We have audited the financial statements of the City of Okeechobee, Florida as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated May 19, 2023.

### **Auditors' Responsibility**

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

### **Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 19, 2023, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Finding 2021-001 is cleared. The finding originated in fiscal year 2021.

### **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 legal authority of the City of Okeechobee, Florida and its component units are disclosed in the footnotes.

## **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City of Okeechobee, Florida met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City of Okeechobee, Florida 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 City of Okeechobee, Florida. It is management's responsibility to monitor the City of Okeechobee, Florida'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.

## **Additional Matters**

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

## **Purpose of this Letter**

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

*Carr, Riggs & Ingram, L.L.C.*

Melbourne, Florida  
May 19, 2023





Carr, Riggs & Ingram, LLC  
215 Baytree Drive  
Melbourne, Florida 32940  
  
321.255.0088  
386.336.4189 (fax)  
CRLcpa.com

## **INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH LOCAL GOVERNMENT INVESTMENT POLICIES**

The Honorable Mayor and Members of the City Council  
Of the City of Okeechobee, Florida

We have examined the City of Okeechobee, Florida's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2022. Management of the City of Okeechobee, Florida is responsible for the City of Okeechobee, Florida's compliance with the specified requirements. Our responsibility is to express an opinion on the City of Okeechobee, Florida's compliance with the specified requirements based on our examination.

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

Our examination does not provide a legal determination on the City of Okeechobee, Florida's compliance with specified requirements.

In our opinion, the City of Okeechobee, Florida complied, in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2022.

This report is intended solely for the information and use of management and the State of Florida Auditor General, is not intended to be, and should not be used by anyone other than these specified parties.

*Carr, Riggs & Ingram, L.L.C.*

Melbourne, Florida  
May 19, 2023

**CITY OF OKEECHOBEE  
RANKING TABULATION  
REQUEST FOR QUALIFICATIONS RFQ No. PW 03-32-05-23  
LANDSCAPE MAINTENANCE AND INSTALLATION SERVICES**

<b>RANKING CRITERIA</b>	<b>Maximum Points</b>	<b>Nunez Lawn Care &amp; Landscaping</b>
Qualifications of Firm	25	25
Qualifications/Experience of Project Team	25	23
Previous Similar Projects & Client References	25	25
Project/Services Implementation Strategy	25	16
<b>TOTAL</b>	100	89

Ranking Committee:      Gary Ritter      David Allen      Marvin Roberts  
                                 Willie Hall      Jacqueline Boer

Date: 25 May, 2023

**CITY OF OKEECHOBEE  
RANKING TABULATION  
REQUEST FOR QUALIFICATIONS RFQ No. PW 03-32-05-23  
LANDSCAPE MAINTENANCE AND INSTALLATION SERVICES**

<b>RANKING CRITERIA</b>	<b>Maximum Points</b>	<b>Nunez Lawn Care &amp; Landscaping</b>
Qualifications of Firm <i>17 yrs</i>	25	<i>25</i>
Qualifications/Experience of Project Team	25	<i>25</i>
Previous Similar Projects & Client References	25	<i>25</i>
Project/Services Implementation Strategy	25	<i>20</i>
<b>TOTAL</b>	100	<i>95</i>

Ranking Committee: Gary Ritter David Allen Marvin Roberts  
Willie Hall Jacqueline Boer

Date: *5/23/2023*

Signature: *Jacqueline Boer*

**CITY OF OKEECHOBEE  
RANKING TABULATION  
REQUEST FOR QUALIFICATIONS RFQ No. PW 03-32-05-23  
LANDSCAPE MAINTENANCE AND INSTALLATION SERVICES**

<b>RANKING CRITERIA</b>	<b>Maximum Points</b>	<b>Nunez Lawn Care &amp; Landscaping</b>
Qualifications of Firm	25	25
Qualifications/Experience of Project Team	25	20
Previous Similar Projects & Client References	25	25
Project/Services Implementation Strategy	25	20
<b>TOTAL</b>	<b>100</b>	<b>90</b>

17 years  
Pest cont  
150 people  
Avg 6.3 years  
  
52 Okeechobee  
Hwy, pine and  
Seminole Ave

Ranking Committee:

Gary Ritter  
Willie Hall

David Allen  
Jacqueline Boer

Marvin Roberts

Date: 5-25-23

Signature: 

**CITY OF OKEECHOBEE  
RANKING TABULATION  
REQUEST FOR QUALIFICATIONS RFQ No. PW 03-32-05-23  
LANDSCAPE MAINTENANCE AND INSTALLATION SERVICES**

<b>RANKING CRITERIA</b>	<b>Maximum Points</b>	<b>Nunez Lawn Care &amp; Landscaping</b>
Qualifications of Firm	25	25
Qualifications/Experience of Project Team	25	25
Previous Similar Projects & Client References	25	25
Project/Services Implementation Strategy	25	25
<b>TOTAL</b>	100	100

Ranking Committee: Gary Ritter David Allen Marvin Roberts  
Willie Hall Jacqueline Boer

Date: 5-25-23

Signature: W. H. O. I

**CITY OF OKEECHOBEE  
RANKING TABULATION  
REQUEST FOR QUALIFICATIONS RFQ No. PW 03-32-05-23  
LANDSCAPE MAINTENANCE AND INSTALLATION SERVICES**

<b>RANKING CRITERIA</b>	<b>Maximum Points</b>	<b>Nunez Lawn Care &amp; Landscaping</b>
Qualifications of Firm	25	25
Qualifications/Experience of Project Team	25	20
Previous Similar Projects & Client References	25	25
Project/Services Implementation Strategy	25	15
<b>TOTAL</b>	100	85

Ranking Committee:

  
Gary Ritter  
Willie Hall

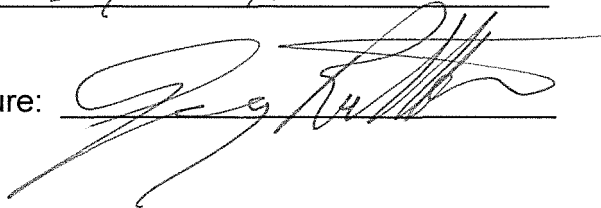
David Allen  
Jacqueline Boer

Marvin Roberts

Date:

5/25/23

Signature:

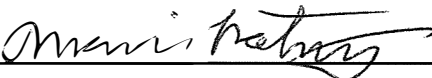


**CITY OF OKEECHOBEE  
RANKING TABULATION  
REQUEST FOR QUALIFICATIONS RFQ No. PW 03-32-05-23  
LANDSCAPE MAINTENANCE AND INSTALLATION SERVICES**

<b>RANKING CRITERIA</b>	<b>Maximum Points</b>	<b>Nunez Lawn Care &amp; Landscaping</b>
Qualifications of Firm	25	25
Qualifications/Experience of Project Team	25	25
Previous Similar Projects & Client References	25	25
Project/Services Implementation Strategy	25	
<b>TOTAL</b>	100	75

Ranking Committee: Gary Ritter David Allen Marvin Roberts  
Willie Hall Jacqueline Boer

Date: 5-25-23

Signature: 

*COPY*

Response to  
City of Okeechobee  
RFQ number: PW03-32-05-23  
for Landscape Maintenance  
& Installation Services



## **Table of Contents**

1. Letter of Intent:
  - a. Exhibit “A” Professional Services Agreement between the City of Okeechobee and Nunez Lawn Care & Landscaping, Inc.
  - b. Exhibit “B” Landscape Maintenance Scope of Services
  - c. Exhibit “C” Rate Schedule and Compensation and Payment Terms
2. Form 1 Response Checklist
3. Form 2 Proposal Information Form
4. Form 3A Certificate of Authority (if corporation)
5. Form 4 Company Qualifications Questionnaire
6. Form 5 Contractor’s Team & key Personnel
  - a. Nunez Lawn Care & Landscaping, Inc. – Team & Key Personnel Flow Chart
  - b. Nunez Lawn Care & Landscaping, Inc. – Client List
  - c. Nunez Lawn Care & Landscaping, Inc. – Project Implementation Strategy
  - d. Nunez Lawn Care & Landscaping, Inc. – Special Consideration
7. Form 6 Client References
  - a. Reference #1 - Pritchards and Associates, Inc.
  - b. Reference # 2 – Miller Electric Company
  - c. Reference # 3 – Elite Office Services, LLC
8. Form 7 Dispute Disclosure
9. Form 8 Acknowledgement of Addenda
10. Form 9 Single Execution Affidavits
11. Nunez Lawn Care & Landscaping, Inc.:
  - a. Certificate of Liability Insurance
  - b. State of Florida Corporation Annual Certificate **AND** Yearly Reporting
  - c. License as Dealer in Agriculture Products
  - d. Pest Control License - General Household Pest & Rodent Control License **AND** Lawn & Ornamental License
  - e. Okeechobee Business License **AND** Business Tax Receipt
  - f. Plumbing Contractor License **AND** Licensee Details

City of Okeechobee  
General Services Department  
55 SE 3<sup>rd</sup> Avenue, Room 101  
Okeechobee, FL 34974

May 11, 2023

**RE: Letter of Intent for Response to City of Okeechobee RFQ: PW03-32-05-23 for  
Landscape Maintenance & Installation Services**

To whom it may concern:

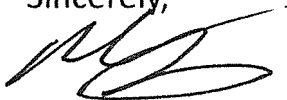
This "Letter of Intent" represents the Professional Services for Landscape Maintenance & Installation Services between Nunez Lawn Care & Landscaping, Inc and the City of Okeechobee in regard to RFQ: PW03-32-05-23.

Additionally, please find the attached documents:

- a. Exhibit "A" Professional Services Agreement between the City of Okeechobee and Nunez Lawn Care & Landscaping, Inc.
- b. Exhibit "B" Landscape Maintenance Scope of Services
- c. Exhibit "C" Rate Schedule and Compensation and Payment Terms

If you have any questions, please contact me at 863-824-0600 or at [mario@NunezLawns.com](mailto:mario@NunezLawns.com). I appreciate your time and consideration in reviewing this submission.

Sincerely,



Marion Nunez  
Vice President  
Nunez Lawn Care & Landscaping, Inc.

EXHIBIT "A"  
PROFESSIONAL SERVICES AGREEMENT  
BETWEEN  
THE CITY OF OKEECHOBEE  
AND

Nunez Lawn Care & Landscaping, Inc.

THE PROFESSIONAL SERVICES AGREEMENT (this "Agreement") is made effective as of the 11<sup>th</sup> day of May, 2023 (the "Effective Date"), by and between the CITY OF OKEECHOBEE, a Florida municipal corporation, whose principal address is 55 SE 3rd Avenue, Room 100, Okeechobee, FL 34974 (hereinafter the "City"), and Nunez Lawn Care & Landscaping, Inc., a Florida Corporation, whose address is 3650 SE 36<sup>th</sup> Avenue, Okeechobee, FL 34974 (hereinafter, the "Contractor").

WHEREAS, the Contractor will perform services on behalf of the City, all as further set forth in the Response dated May 11, 2023, attached hereto as Exhibit "B" ("Scope of Services"); and

WHEREAS, the Contractor and City, through mutual negotiation, have agreed upon a fee for the Services; and

WHEREAS, the City desires to engage the Contractor to perform the Services and provide the deliverables as specified below.

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained herein, the Contractor and the City agree as follows:

1. Scope of Services.

- 1.1 Contractor shall provide the Services set forth in the Response attached hereto as Exhibit "B" and incorporated herein by reference.
- 1.2 Contractor shall furnish all reports, documents, information obtained pursuant to this Agreement, and recommendations during the term of this Agreement (hereinafter "Deliverables").

2. Term/Commencement Date.

- 2.1 This Agreement shall become effective upon the Effective Date and shall remain in effect for three (3) years thereafter, unless earlier terminated in accordance with Paragraph 8. The City shall have the right to renew the term of the Agreement for two (2) additional one (1) year terms, upon the same terms and conditions, and upon written notice to Contractor at least 30 days prior to expiration of the term.
- 2.2 Contractor agrees that time is of the essence and Contractor shall complete the Services within the term of this Agreement, unless extended by the City Administrator.

**3. Compensation and Payment.**

- 3.1 Compensation for Services provided by Contractor shall be in accordance with the Response attached hereto as Exhibit "B." Contractor shall be in accordance with the rate/fee schedule attached hereto as Exhibit "C."
- 3.2 Contractor shall deliver an invoice to City no more often than once per month detailing Services completed and the amount due to Contractor under this Agreement. Fees shall be paid in arrears each month, pursuant to the Contractor's invoice, which shall be based upon the percentage of work completed for each task invoiced. The City shall pay the Contractor in accordance with the Florida Prompt Payment Act after approval and acceptance of the Services by the City Administrator.

**4. Subcontractors.**

- 4.1 The Contractor shall be responsible for all payments to any Subcontractors and shall maintain responsibility for all work related to the Services.
- 4.2 Contractor may only utilize the services of a particular subcontractor with the prior written approval of the Public Works Director, which approval shall be granted or withheld in the Public Works Director's sole and absolute discretion.

**5. City's Responsibilities.**

- 5.1 City shall make available any maps, plans, existing studies, reports, staff and representatives, and other data pertinent to the Services and in possession of the City, and provide criteria requested by Contractor to assist Contractor in performing the Services.
- 5.2 Upon Contractor's request, City shall reasonably cooperate in arranging access to public information that may be required for Contractor to perform the Services.

**6. Contractor's Responsibilities.**

- 6.1 The Contractor shall exercise the same degree of care, skill and diligence in the performance of the Services as is ordinarily provided by a Contractor under similar circumstances. If at any time during the term of this Agreement or within two (2) years from the completion of this Agreement, it is determined that the Contractor's Deliverables or Services are incorrect, not properly rendered, defective, or fail to conform to City requests, the Contractor shall at Contractor's sole expense, immediately correct its Deliverables or Services.
- 6.2 The Contractor hereby warrants and represents that at all times during the term of this Agreement it shall maintain in good standing all required licenses, certifications and permits required under Federal, State and local laws applicable to and necessary to perform the Services for City as an independent contractor of the City.

**7. Termination.**

- 7.1 The Public Works Director, without cause, may terminate this Agreement upon sixty (60) calendar days written notice to the Contractor, or immediately with cause.
- 7.2 Upon receipt of the City's written notice of termination, Contractor shall immediately stop work on the project unless directed otherwise by the Public Works Director.
- 7.3 In the event of termination by the City, the Contractor shall be paid for all work accepted by the Public Works Director up to the date of termination, provided that the Contractor has first complied with the provisions of Paragraph 15.5.

**8. Insurance.**

- 8.1 Contractor shall secure and maintain throughout the duration of this agreement insurance of such types and in such amounts not less than those specified below as satisfactory to City, naming the City as an Additional Insured, underwritten by a firm rated A-X or better by A.M. Best and qualified to do business in the State of Florida. The insurance coverage shall be primary insurance with respect to the City, its officials, employees, agents and volunteers naming the City as additional insured. Any insurance maintained by the City shall be in excess of the Contractor's insurance and shall not contribute to the Contractor's insurance. The insurance coverages shall include at a minimum the amounts set forth in this section and may be increased by the City as it deems necessary or prudent.
  - a. Commercial General Liability coverage with limits of liability of not less than a \$1,000,000 per Occurrence combined single limit for Bodily Injury and Property Damage. This Liability Insurance shall also include Completed Operations and Product Liability coverages and eliminate the exclusion with respect to property under the care, custody and control of Contractor. The General Aggregate Liability limit and the Products/Completed Operations Liability Aggregate limit shall be in the amount of \$2,000,000 each.
  - b. Workers Compensation and Employer's Liability insurance, to apply for all employees for statutory limits as required by applicable State and Federal laws. The policy(ies) must include Employer's Liability with minimum limits of \$1,000,000.00 each accident. No employee, subcontractor or agent of the Contractor shall be allowed to provide Services pursuant to this Agreement who is not covered by Worker's Compensation insurance.
  - c. Business Automobile Liability with minimum limits of \$1,000,000 per Occurrence, combined single limit for Bodily Injury and Property Damage. Coverage must be afforded on a form no more restrictive

than the latest edition of the Business Automobile Liability policy, without restrictive endorsements, as filed by the Insurance Service Office, and must include Owned, Hired, and Non-Owned Vehicles.

- 8.2 Certificate of Insurance. Certificates of Insurance shall be provided to the City, reflecting the City as an Additional Insured (except with respect to professional Liability Insurance and Worker's Compensation Insurance), no later than ten (10) days after award of this Agreement and prior to the execution of this Agreement by City and prior to commencing Services. Each certificate shall include no less than (30) thirty-day advance written notice to the City prior to cancellation, termination, or material alteration of said policies or insurance. The Contractor shall be responsible for assuring that the insurance certificates required by this Section remain in full force and effect for the duration of this Agreement, including any extensions or renewals that may be granted by the City. The Certificates of Insurance shall not only name the types of policy(ies) provided, but also shall refer specifically to this Agreement and shall state that such insurance is as required by this Agreement. The City reserves the right to inspect and return a certified copy of such policies, upon written request by the City. If a policy is due to expire prior to the completion of the Services, renewal Certificates of Insurance shall be furnished thirty (30) calendar days prior to the date of their policy expiration. Each policy certificate shall be endorsed with a provision that not less than thirty (30) calendar days' written notice shall be provided to the City before any policy or coverage is cancelled or restricted. Acceptance of the Certificate(s) is subject to approval of the City.
- 8.3 Additional Insured. Except with respect to Professional Liability Insurance and Worker's Compensation Insurance, the City is to be specifically included as an Additional Insured for the liability of the City resulting from Services performed by or on behalf of the Contractor in performance of this Agreement. The Contractor's insurance, including that applicable to the City as an Additional Insured, shall apply on a primary basis and any other insurance maintained by the City shall be in excess of and shall not contribute to the Contractor's insurance. The Contractor's insurance shall contain a severability of interest provision providing that, except with respect to the total limits of liability, the insurance shall apply to each Insured or Additional Insured (for applicable policies) in the same manner as if separate policies had been issued to each.
- 8.4 Loss Payee. The City is to be specifically named as a loss payee under the Contractor's Professional Insurance policy so that the City will be a third-party beneficiary entitled to receive all money payable under the relevant policy for any claims, damages, or losses in connection with, related to, or arising from Contractor's Services or performance pursuant to this Agreement.

- 8.5 Deductibles. All deductibles or self-insured retentions must be declared to and be reasonably approved by the City. The Contractor shall be responsible for the payment of any deductible or self-insured retentions in the event of any claim.
- 8.6 The provisions of this section shall survive termination of this Agreement.

**9. Nondiscrimination.**

- 9.1 During the term of this Agreement, Contractor shall not discriminate against any of its employees or applicants for employment because of their race, color, religion, sex, or national origin, and to abide by all Federal and State laws regarding nondiscrimination.

**10. Attorney Fees and Waiver of Jury Trial.**

- 10.1 In the event of any litigation arising out of this Agreement, the prevailing party shall be entitled to recover its attorneys' fees and costs, including the fees and expenses of any paralegals, law clerks and legal assistants, and including fees and expenses charged for representation at both the trial and appellate levels.
- 10.2 IN THE EVENT OF ANY LITIGATION ARISING OUT OF THIS AGREEMENT, EACH PARTY HEREBY KNOWINGLY, IRREVOCABLY, VOLUNTARILY, AND INTENTIONALLY WAIVES ITS RIGHT TO TRIAL BY JURY.

**11. Indemnification.**

- 11.1 Contractor shall indemnify and hold harmless the City, its officers, agents and employees, from and against any and all demands, claims, losses, suits, liabilities, causes of action, judgment or damages, arising from Contractor's negligent acts, errors, or omissions arising out of the performance or nonperformance of any provision of this Agreement, including, but not limited to, liabilities arising from contracts between the Contractor and third parties made pursuant to this Agreement. Contractor shall reimburse the City for all its expenses including reasonable attorneys' fees and costs incurred in and about the defense of any such claim or investigation and for any judgment or damages arising from Contractor's negligent performance or non-performance of this Agreement.
- 11.2 The provisions of this section shall survive termination of this Agreement.

**12. Notices/Authorized Representatives.**

- 12.1 Any notices required by this Agreement shall be in writing and shall be deemed to have been properly given if transmitted by hand-delivery, by registered or certified mail with postage prepaid return receipt requested, or by a private postal service, addressed to the parties (or their successors) at the following addresses:

For the City: Public Works Director  
City of Okeechobee  
55 SE 3<sup>rd</sup> Avenue, Room 101  
Okeechobee, FL 34974

With a copy to: John J. Fumero, Esq.  
City Attorney  
Nason Yeager Gerson Harris & Fumero, PA  
750 Park of Commerce Blvd., Suite 210  
Boca Raton, FL 33487

For the Contractor: Nunez Lawn Care & Landscaping, Inc.  
3650 SE 36<sup>th</sup> Avenue  
Okeechobee, FL 34974

**13. Governing Laws.**

13.1 This Agreement shall be construed in accordance with and governed by the laws of the State of Florida. Venue for any proceedings arising out of this Agreement shall be proper exclusively in Okeechobee County, Florida.

**14. Entire Agreement/Modification/Amendment.**

14.1 This writing contains the entire Agreement of the parties and supersedes any prior oral or written representations. No representations were made or relied upon by either party, other than those that are expressly set forth herein.

14.2 No agent, employee, or other representative of either party is empowered to modify or amend the terms of this Agreement, unless executed with the same formality as this document.

14.3 Contractor represents that is an entity validly existing and in good standing under the laws of Florida. The execution, delivery and performance of this Agreement by Contractor have been duly authorized, and this Agreement is binding on Contractor and enforceable against Contractor in accordance with its terms. No consent of any other person or entity to such execution, delivery and performance is required.

**15. Ownership and Access to Records and Audits.**

15.1 Contractor acknowledges that all inventions, innovations, improvements, developments, methods, designs, analyses, drawings, reports, compiled information, and all similar or related information (whether patentable or not) which relate to Services to the City which are conceived, developed or made by Contractor during the term of this Agreement ("Work Product") belong to the City. Contractor shall promptly disclose such Work Product to the City and perform all actions reasonably requested by the City (whether during or after the term of



this Agreement) to establish and confirm such ownership (including, without limitation, assignments, powers of attorney and other instruments).

- 15.2 Contractor agrees to keep and maintain public records in Contractor's possession or control in connection with Contractor's performance under this Agreement. Contractor additionally agrees to comply specifically with the provisions of Section 119.0701, Florida Statutes. Contractor shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed, except as authorized by law, for the duration of the Agreement, and following completion of the Agreement until the records are transferred to the City.
- 15.3 Upon request from the City's custodian of public records, Contractor shall provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided by Chapter 119, Florida Statutes, or as otherwise provided by law.
- 15.4 Unless otherwise provided by law, any and all records, including but not limited to reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of the City.
- 15.5 Upon completion of this Agreement or in the event of termination by either party, any and all public records relating to the Agreement in the possession of the Contractor shall be delivered by the Contractor to the City Administrator, at no cost to the City, within seven (7) days. All such records stored electronically by Contractor shall be delivered to the City in a format that is compatible with the City's information technology systems. Once the public records have been delivered upon completion or termination of this Agreement, the Contractor shall destroy any and all duplicate public records that are exempt or confidential and exempt from public records disclosure requirements.
- 15.6 Any compensation due to Contractor shall be withheld until all records are received as provided herein.
- 15.7 Contractor's failure or refusal to comply with the provisions of this section shall result in the immediate termination of this Agreement by the City.

**Notice Pursuant to Section 119.0701(2)(a), Florida Statutes**

**IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS.**

**Custodian of Records: Lane Earnest-Gamiotea, CMC**

**Mailing address:** 55 SE 3<sup>rd</sup> Avenue, Room 100  
Okeechobee, FL 34974  
**Telephone number:** 863-763-3372  
**Email:** lgamiotea@cityofokeechobee.com

**16. Nonassignability.**

16.1 This Agreement shall not be assignable by Contractor unless such assignment is first approved by the City Administrator. The City is relying upon the apparent qualifications and expertise of the Contractor, and such firm's familiarity with the City's area, circumstances, and desires.

**17. Severability.**

17.1 If any term or provision of this Agreement shall to any extent be held invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each remaining term and provision of this Agreement shall be valid and be enforceable to the fullest extent permitted by law.

**18. Independent Contractor.**

18.1 The Contractor and its employees, volunteers and agents shall be and remain an independent contractor and not an agent or employee of the City with respect to all of the acts and services performed by and under the terms of this Agreement. This Agreement shall not in any way be construed to create a partnership, association or any other kind of joint undertaking, enterprise, or venture between the parties.

**19. Compliance with Laws.**

19.1 The Contractor shall comply with all applicable laws, ordinances, rules, regulations, and lawful orders of public authorities in carrying out Services under this Agreement, and in particular shall obtain all required permits from all jurisdictional agencies to perform the Services under this Agreement at its own expense.

**20. Waiver.**

20.1 The failure of either party to this Agreement to object to or to take affirmative action with respect to any conduct of the other which is in violation of the terms of this Agreement shall not be construed as a waiver of the violation or breach, or of any future violation, breach, or wrongful conduct.

**21. Survival of Provisions.**

21.1 Any terms or conditions of either this Agreement that require acts beyond the date of the term of the Agreement, shall survive termination of the Agreement, shall remain in full force and effect unless and until the terms or conditions are completed and shall be fully enforceable by either party.

**22. Prohibition of Contingency Fees.**

22.1 The Contractor warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Contractor, to solicit or secure this Agreement, and that it has not paid or agreed to pay any person(s), company, corporation, individual or firm, other than a bona fide employee working solely for the Contractor, any fee, Council, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement.

**23. Public Entity Crimes Affidavit.**

23.1 Contractor shall comply with Section 287.133, Florida Statutes (Public Entity Crimes Statute), notification of which is hereby incorporated herein by reference, including execution of any required affidavit.


**24. Counterparts.**

24.1 This Agreement may be executed in several counterparts, each of which shall be deemed an original and such counterparts shall constitute one and the same instrument.

[Signature pages follow.]

**IN WITNESS WHEREOF** the parties hereto have executed this Agreement as of the date written below their signatures.

**FOR THE CONTRACTOR:**

By: 

Name: Mario Nunez

Title: Vice President

Date Executed: 5/11/2023

**IN WITNESS WHEREOF** the parties hereto have executed this Agreement on the day and date first above written.

**FOR THE CITY:**

**CITY OF OKEECHOBEE,**  
a Florida municipal corporation

Dowling R. Watford Jr., Mayor

Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Lane Gamiotea, CMC  
City Clerk

Approved as to Form and Legal Sufficiency:

\_\_\_\_\_  
John J. Fumero, Esq.  
Nason Yeager Gerson Harris & Fumero, P.A.  
City Attorney

**EXHIBIT "B"**  
**LANDSCAPE MAINTENANCE SCOPE OF SERVICES**

Scope of Services are those contained in the Response dated 5/11/2023,  
2023, attached hereto and incorporated herein by reference.

The work is described as follows:

General ground landscape maintenance including but not limited to mowing, trimming, edging, weeding, pruning, trimming of plants, shrubs/bushes, installation and replacement of new plants, shrubs/bushes and trees at various locations throughout the City.

The selected Contractor will be responsible for the entire scope of work, hiring licensed Subcontractors, and paying for all plans and permits from the City of Okeechobee and/or other agencies.

**EXHIBIT "C"**  
**RATE SCHEDULE AND COMPENSATION AND PAYMENT TERMS**

The Rate Schedule for Services performed pursuant to this Agreement are as follows:

[INSERT RATE SCHEDULE]    \*\*\* SEE BELOW

Additional Compensation and Payment Terms:    [TBD]

<u>SERVICE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Tree or Palm Labor	ANSI A300 Standard Practices Tree Crew Man Hours for 3-4 Crew Members	\$350/hr
Landscaping Labor Crew	Landscape crew hours: This labor cost is per hour calculating 4-5 crew men.	\$225/hr
Irrigation Labor	Irrigation Master Tech Labor Hours	\$65/hr
Irrigation Helper	Irrigation helper	\$45/hr
Mulch Labor	Labor for Mulch Laying	\$60/hr
Fertilizer	Fertilizer Treatment	TBD on area

**FORM 1  
RESPONSE CHECKLIST**

- ☒ Form 1: Response Checklist
- ☒ Form 2: Response Information Form
- ☒ Form 3: Certificate of Authority (Complete Form 3A or 3B as applicable)  
Certificate of Authority (for Corporations or Partnerships)  
Certificate of Authority (for Individuals)
- ☒ Form 4: Company Qualification Questionnaire
- ☒ Form 5: Proposer's Team & Key Personnel
- ☒ Form 6: Client References
- ☒ Form 7: Dispute Disclosure
- ☒ Form 8: Acknowledgment of Addenda
- ☒ Form 9: Single Execution Affidavits

**FORM 2**  
**PROPOSAL INFORMATION FORM**

I certify that any and all information contained in this RFQ is true. I certify that this RFQ is made without prior understanding, agreement, or connections with any corporation, firm or person submitting a RFQ for the same materials, supplies, equipment, or services and is in all respects fair and without collusion or fraud. I agree to abide by all terms and conditions of the RFQ and certify that I am authorized to sign for the Contractor's firm. Please print the following and sign your name:

**FIRM NAME** Nunez Lawn Care & Landscaping, INC.

**PRINCIPAL BUSINESS ADDRESS**

3650 SE 36<sup>th</sup> Ave, Okeechobee FL, 34974

**TELEPHONE**

(863) 824-0600

**FACSIMILE**

**EMAIL ADDRESS**

mario@nunezlawns.com

**FEDERAL I.D. NO.**

**OR SOCIAL SECURITY NUMBER**

20-4673370

**MUNICIPAL BUSINESS TAX RECEIPT**

**OR OCCUPATIONAL LICENSE NO.**

Occupational License No: 00911

Business Tax Receipt No: 5828

**NAME**

Mario Nunez

**TITLE**

Vice President / Owner

**AUTHORIZED SIGNATURE**





**FORM 3A**  
**CERTIFICATE OF AUTHORITY**  
**(if Corporation)**

I HEREBY CERTIFY that a meeting of the [circle one] Board of Directors/ Partners of  
Nunez Lawn Care & Landscaping, Inc.,  
a business existing under the Laws of the State of Florida, (the  
"Entity") held on May 11, 20 23, the following resolution was  
duly passed and adopted:

"RESOLVED, that, Nunez Lawn Care & Landscaping, Inc.,  
as of the Entity, be and is hereby authorized to execute this Response dated  
May 11, 20 23 on behalf of the Entity and submit this Response to the  
City of Okeechobee, and this Entity and the execution of this Certificate of Authority, attested  
to by the Secretary of the Corporation, and with the Entity's Seal affixed, will be the official  
act and deed of this Entity."

I FURTHER CERTIFY that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of  
the Entity this 11<sup>th</sup> day of May, 20 23.

Secretary: Amber Gullett  
Print Name: Amber Gullett

President: Cristal Nunez  
Print Name: Cristal Nunez

(Seal)

**FORM 4**  
**Company Qualification Questionnaire**

Some responses may require the inclusion of separate attachments. Separate attachments should be as concise as possible, while including the requested information. In no event should the total page count of all attachments to this Form exceed five (5) pages. Some Information may not be applicable, in such instances insert "N/A".

1. How many years has your company been in business under its current name and ownership?

17 years

- a. Professional Licenses/Certifications  
(include name and license #)\*

Issuance Date

Dealer in Agriculture Products Registration #AD383	9/23/2022
Pest Control #JB294529 - General Household Pest & Rodent Control - Lawn & Ornamental	3/14/2023
Okeechobee County Business License #00911	8/26/2022
City of Okeechobee Business Tax Receipt #5828	10/1/2023
State of Florida Plumbing Contractor License #CFC1431104	10/6/2004

\*include active certifications of small or disadvantage business & name of certifying entity

2. Type of Company:

☐ Individual ☐ Partnership ☒ Corporation ☐ LLC ☐ Other

If other, please describe the type of company: \_\_\_\_\_

- a. FEIN/EIN Number: 20-4673370
- b. Dept. of Business Professional Regulation Category (DBPR):  
 i. Date Licensed by DBPR: 9/9/2021  
 ii. License Number: CFC1431104
- c. Date registered to conduct business in the State of Florida:  
 i. Date filed: 04/11/2006  
 ii. Document Number: PO6000051746
- d. Primary Office Location: Okeechobee, FL
- e. What is your primary business? Landscaping & Irrigation  
 (This answer should be specific)

f. Name and Licenses of any prior companies:

Name of Company	License Name & No.	Issuance Date
-----------------	--------------------	---------------

N/A

3. Company Ownership

a. Identify all owners or partners of the company:  
(Attach additional pages if necessary)

Name	Title	% of ownership
------	-------	----------------

Cristal Nunez	President	50%
---------------	-----------	-----

Mario Nunez	Vice President	50%
-------------	----------------	-----

b. Is any owner identified above an owner in another company? Yes  
If yes, identify the name of the owner, other company names, and % ownership:

Cristal Nunez, The Beautiful View, 100%

Cristal Nunez, The Blue Ladder Construction, 50%

Mario Nunez, The Blue Ladder Construction, 50%

c. Identify all individuals authorized to sign for the company, indicating the level of their signing authority (use additional pages/attachments if necessary).

Name	Title	Signatory Authority (All, Cost Up to \$Amount, No-Cost, Other)
------	-------	---

Cristal Nunez,	President	ALL
----------------	-----------	-----

Mario Nunez,	Vice President	ALL
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4. Employee Information

- a. Total No. of Employees: 150
- b. Total No. of Managerial/Admin. Employees: 15

5. Recent Contracts

- a. Identify the five (5) most recent contracts in which your company has provided similar services to other public entities. Include the Owner's name and contact person.

Seminole Cove - estimated Contract value \$100,000.

Walmart (Bompano) - one site similar project \$1,000,000

Okeechobee High School - value \$50,000

Target<sup>(stores)</sup> - value \$150,000.

24 hour fitness - value \$120,000

6. Insurance Information:

- a. Insurance Carrier name & address:

Sales Insurance Group, Inc., 456 S. Indiana Avenue,  
Englewood, FL 34223

- b. Insurance Contact Name, telephone, & e-mail:

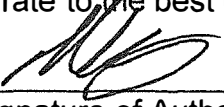
Carolyn Lindsay, 941-460-3684, carolyn@salesins.com

- c. Number of Insurance Claims paid out in last 5 years & value: 2 - \$94,467.<sup>97</sup>

7. In the space below, describe any other experience, not covered by any of the stated submittal requirements of the RFQ, related to the Services to be performed under the Agreement that Contractor believes is unique to its organization and would benefit the City.

Self performed company with multiple certifications  
& licenses in Lawn & Ornamental, General Household  
Pest & Rodent, arborist, plumbing & irrigation,  
and Broward tree trimming.

By signing below, Contractor certifies that the information contained herein is complete and accurate to the best of Contractor's knowledge.

By:   
Signature of Authorized Officer

5/11/2023  
Date

Mario Nunez  
Printed Name

**FORM 5**  
**Contractor's Team & Key Personnel**  
**Key Personnel and Staff Table**

1. Contractor shall complete the following chart with its proposed Key Personnel and Staff. If additional space is required, use a duplicate page and attach to this form.

NAME	JOB TITLE	COMPANY	YEARS OF EXPERIENCE	YEARS WITH CONTRACTOR	LICENSES & CERTIFICATIONS
Elizabeth Trapero	Office manager	Nunez Lawn	10 years	5 years	Notary
Hector Perez	Director of operations	Nunez Lawn	15 years	15 years	Pest Control GHP, BLNO, Certified tree trimming, & NITIO Certified
Amber Gullett	Operations Assistant	Nunez Lawn	2 years	2 years	
Reyna Campos	Assistant office manager	Nunez Lawn	10 years	5 years	
LeaAnn Brittain	Administrative Assistant	Nunez Lawn	20 years	1 year	Notary

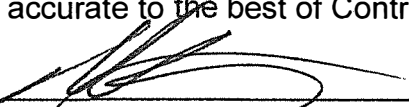
2. In the space below, explain the Contractor's ability and resources to substitute personnel with equal or higher qualifications than the Key Staff they will substitute for, where substitution is required due to attrition, turnover, or specific request from the City.

Company has multiple employees with certifications and licenses.  
 Company has low employee turnover rate with the stability of  
 being in business for over 17 years.

3. In the chart below, provide the requested information for each Key Personnel or Staff member's engagement commitments that will exist concurrently with the City's Services.

Name	Area of Responsibility	Commitment Hours	Client	Period of Engagement
Tim Dye	Irrigation	20 hours	see attached list	3 years
Ricky Perez	Lawn maintenance	20 hours	see attached list	5 years
Jumaro Moreno	Tree Trimming	20 hours	see attached list	5 years
Pedro Espada	Fertilization	20 hours	see attached list	4 years
Stephen Scott, Jr.	Lawn maintenance & pest control	20 hours	see attached list	2 years
Alicia Perez	Lawn maintenance & pest control	20 hours	see attached list	15 years
Hector Perez	Director of Operations	20 hours	see attached list	15 years
Amber Gullett	operations Assistant	20 hours	see attached list	2 years

By signing below, Contractor certifies that the information contained herein is complete and accurate to the best of Contractor's knowledge.

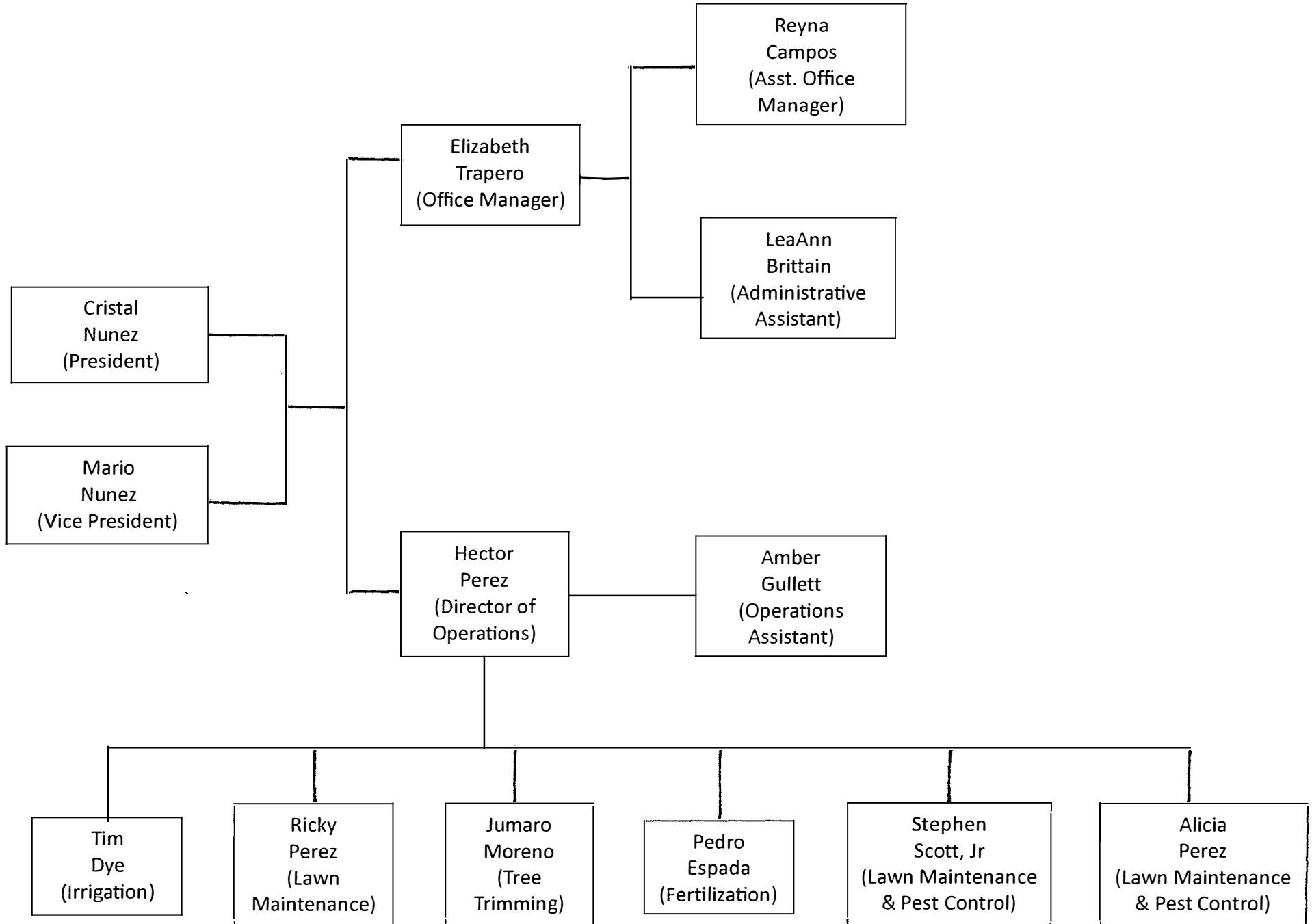
By:   
Signature of Authorized Officer

Mario Nunez  
Print Name

Date:



# Nunez Lawn Care & Landscaping, Inc – Team & Key Personnel Flow Chart



# **Nunez Lawn Care & Landscaping Inc.**

<b>CLIENT NAME</b>	<b>LOCATION</b>
Citibank #10340	Deerfield Beach
Citibank #10282	Coral Springs
Trulieve Tamarac	Tamarac
Citibank #10741	Tamarac
Carlene Camp	Plantation
Citibank #10893	Plantation
Citibank #14948	Pembroke Pines
Citibank #10093	North Miami Beach
CVS #10646L01	Aventura
Citibank #44314	Miami Beach
Citibank #10238	Key Biscayne
Citibank #10284	Miami
Citibank #26539	Miami/Doral
Citibank (Doral Commons)	Miami/Doral
Citibank #37895	Miami
Citibank #44241	Miami
Orion-Miami (f/k/a Burqer King #16432)	Winter Haven
TARGET T0968	Miami
TARGET T2843	MIAMI
24 HOUR FITNESS	Plantation
FedEx FXO-1533	Miami
FedEx FX-1574	Miami
24 HOUR FITNESS	Miami Gardens
Dauids Bridal 034	Sunrise
Trulieve bradenton	Bradenton
UPS FLBRA UPS Bradenton	Bradenton
HOOTERS OF BRANDENTON	Bradenton
PepBoys Pep-1808	Bradenton
PepBoys Pep-0398	Bradenton
TRUELIEVE#4062	WEST BRANDENTON
UPS FLSAR	Sarasota
Verizon M5673 -BARK	Sarasota
PepBoys Pep-6619	Sarasota
PepBoys Pep-1809	Sarasota
MedExpress #193	Port Charlotte
PepBoys PEP-6677	Venice

Starbucks #64972	Venice
Heartland Dental - Venice Gardens	Venice
Robert Metcalfe	Punta Gorda
Burger King #23202	North Fort Myers
Verizon M5595-BARK	Cape Coral
Burger King #50	Fort Myers
Burger King #15194	Fort Myers
Burger King #24517	Fort Myers
Verizon M5576	Fort Myers
Burger King 24516	Lake Placid
Burger King 2349	Sebring
Verizon M5678	Sebring
Burger King 13844	Sebring
Burger King 13922	Avon Park
Burger King 100	Wachula
Burger King 26717	Fort Meade
McDonalds	Arcadia
Burger King 3140	Arcadia
Meghan Lewis	Fort Myers
MedExpress#60014	Lehigh Acres
Burger King #7358	Lehigh
MedExpress#60018	Estero
Verizon M5634	Estero
Burger King #13147	Bonita Springs
Verizon M5631-RED	Naples
Burger King #7162	Naples
Burger King #7020	Naples
Burger King #7519	Naples
Burger King #5767	Naples
Burger King #13849	Immokalee
Verizon M5559	Brandon
BASS PRO SHOP	Tampa
Katrina Lindsey	Tampa
New Hope Baptist Church	Tampa
UPS FLTAB UPS Acline Street	Tampa
Verion M5575	Brooksville
VERIZON M5738	PORT RICHEY
MedExpress #1100060	Lutz
Verizon M5691	St. Petersburg
MedExpress #1100137	Tampa

Verizon M5585	Tampa
Verizon M5720	Tampa
MedExpress #1100057	Clearwater
Macy's 00831	Clearwater
TDG0122	LAKELAND
Burger King 22451	Lake Wales
TDG0152	WINTER HAVEN
Verizon M5609	Winter Haven
Burger King 9502	Haines City
Burger King 17371	Haines City
Burger King 27871	DAVENPORT
Burger King 16432	Winter Haven
UPS FLBAY UPS Eagle Trail Drive	Tampa
MedExpress #1100066	Tampa
Hyde Park Place II	Tampa
Mary Higgs	Land O Lakes
Teeters Agency#1728	OKEECHOBEE
ABC Liquor	Okeechobee
Osceola M.School	Okeechobee
Okeechobee High School	Okeechobee
Region's bank	Okeechobee
Okeechobee Christian Academy	Okeechobee
Christ Fellowship	Okeechobee
Pritchard's Insurance	Okeechobee
Walmart #0814	Okeechobee
Seacoast Bank	Okeechobee
Tires Plus	Okeechobee
PALM CREEK	Okeechobee
Seminole Cove	Okeechobee
Blue Cypress Golf	Okeechobee
Palm Village	Okeechobee
Sumner Engineering & Consulting Inc.	Okeechobee
zaxbys	Okeechobee
Family Dollar 30440	Okeechobee
Family Dollar 22025	Okeechobee
Family Dollar 28672	Okeechobee
Big Lake Baptist Association	Okeechobee
Bridlewood Ranches	Okeechobee
BURGER KING	OKEECHOBEE
Mcdonalds	Okeechobee

Gilbert Chevrolet	Okeechobee
More2Life Church	Okeechobee
Bank By Home Depot	Okeechobee
Allison Mastrorilli Holdings LLC	Okeechobee
Water's Edge Dermatology	Okeechobee
Amtrak skip January	Okeechobee
Nunez Lawn Care & Landscaping INC	Okeechobee
Nunez Lawn Care & Landscaping INC	Okeechobee
Florida Fish and Wildlife	Okeechobee
Lakeside Cabins Pine Creek	Okeechobee
Hammock Cabins Pine Creek	Okeechobee
Pine Creek Sporting Club Ranch 25	Okeechobee
Richard Williams	Okeechobee
Rumor Juarez Lazy 7	Okeechobee
Brandi Watford	Okeechobee
Mike Gehring	Okeechobee
William Zapata	Okeechobee
BERGER WINDOWS & DOORS	OKEECHOBEE
Charlie Hays	Okeechobee
Barbara Richardson	Okeechobee
Barbara Richardson	Okeechobee
Mario Nunez	Okeechobee
Mario Nunez	Okeechobee
Larry Dale	Okeechobee
Carl Smith	Okeechobee
Ronda Ayers	Okeechobee
Lisa Alvarez	OKEECHOBEE
Dennis and Vicky Schmitt	Treasure island
Roger Bruso	Okeechobee
Walmart #0859	Lake Wales
Walmart #725	HAINES CITY
Walmart #3347	WINTER HAVEN
Walmart #0968	Winter Haven
Walmart #718	Auburndale
Walmart #580	BARTOW
Walmart #5035	MULBERRY
Walmart #1245	Lakeland
Walmart #779	Lakeland
Walmart #547	PLANT CITY

Walmart #925	Seffner
Walmart #3463	BRANDON
Walmart #5826	BRANDON
Walmart #941	Valrico
Walmart #2387	Brandon
Walmart #6968	RIVERVIEW
Walmart #5300	Gibson
Walmart #1203	WIMAUMA
Walmart #3370	Palmetto
Walmart #3474	Bradenton
Walmart #5727	Brandenton
Walmart #7307	Bradenton
Walmart #0528	Braden River
Walmart #1004	Bradenton
Walmart #1171	Sarasota
Walmart #3066	Sarasota
Walmart #2392	Sarasota
Walmart #2459	Sarasota
Walmart #5264	OSPNEY
Walmart #5911	Boynton Beach
Walmart #1589	Delray
Walmart #3858	Boca Raton
Walmart #1916	Coconut Creek
Walmart #1517	Pompano Beach
Walmart #2962	Pompano Beach
Walmart #5325	Margate
Walmart #1387	Coral Springs
Walmart #2963	Coral Springs
Walmart #2930	Tamarac
Walmart #1851	N Lauderdale Lakes
Walmart #1349	Sunrise
Walmart #2151	Sunrise
Walmart #3625	Lauderdale Lakes
Walmart #5615	Hialeah Gardens
Walmart #2814	Hialeah
Walmart #4303	Miami
Walmart #5912	Miami
Walmart #3935	Miami
Walmart #5854	Miami
Walmart #4140	Miami

Walmart #2091	Doral
Walmart #4061	Miami
Walmart #5719	Miami
Walmart #1680	Kendall
Walmart #6397	Miami
Walmart #5671	Homestead
Walmart #3183	Homestead
Walmart #2727	Florida City
Walmart #1541	West Palm Beach
Walmart #5301	West Palm Beach
Walmart #0814	Okeechobee
Walmart #2484	Clewiston
Walmart #666	Sebring
Walmart #3887	Avon Park
Walmart #759	Wauchula
Walmart #811	Arcadia
Walmart #3349	Port Charlotte
Walmart #7221	North Port
Walmart #721	Port Charlotte
Walmart #3387	North Port
Walmart #769	Venice
Walmart #1874	Englewood
Walmart #778	Punta Gorda
Walmart #623	North Fort Myers
Walmart #6941	Cape Coral
Walmart #5453	Cape Coral
Walmart #819	Cape Coral
Walmart #5451	Cape Coral
Walmart #4063	Ft Myers Beach
Walmart #5321	Fort Myers
Walmart #987	Fort Myers
Walmart #5034	Fort Myers
Walmart #5347	Estero
Walmart #1119	Naples
Walmart #1957	Naples
Walmart #5391	Naples
Walmart #3417	Naples
Walmart #5055	Naples
Walmart #6190	Labelle
Walmart #2237	LEHIGH ACRES

Walmart #860	Deland
Walmart #2944	Deland
Walmart #3606	Debary
Walmart #563	Orange City
Walmart #6398	Deltona
Walmart #3310	Deltona
Walmart #3207	Sanford
Walmart #525	Lake Mary
Walmart #943	Casselberry
Walmart #5894	Oviedo
Walmart #5106	Oviedo
Walmart #5988	Orlando
Walmart #890	Orlando
Walmart #5179	orlando
Walmart #3617	Orlando
Walmart #3817	Orlando
Walmart #5741	Orlando
Walmart #3782	Orlando
Walmart #1084	Orlando
Walmart #3162	Orlando
Walmart #4160	Orlando
Walmart #4588	Orlando
Walmart #4211	Orlando
Walmart #4425	Orlando
Walmart #1220	Orlando
Walmart #4332	Orlando
Walmart #5875	Orlando
Walmart #6149	Orlando
Walmart #4365	Orlando
Walmart #5871	Orlando
Walmart #4159	Kissimmee
Walmart #2881	Kissimmee
Walmart #5250	Kissimmee
Walmart #5420	Kissimmee
Walmart #817	Kissimmee
Walmart #908	Orlando
Walmart #1086	Saint Cloud
Walmart #5265	Saint Cloud
Walmart #613	Ormond Beach
Walmart #3862	Daytona Beach



Walmart #1391	Daytona Beach
Walmart #4368	Ocala
Walmart #1847	Ocala
Walmart #4434	Ocala
Walmart #5326	Ocala
Walmart #697	Ocala
Walmart #960	Dunnellon

## **Nunez Lawn Care & Landscaping, Inc**

### **Project Implementation Strategy**

Nunez Lawn Care & Landscaping, Inc. project tasks are arranged and implicated by the Director of Operations. The Director of Operations then coordinates with the Operations Assistant all the project tasks to be assigned for that day. The daily tasks are then assigned to Crew Leaders to perform through their crew, helper and/or themselves. Each Crew Leader then reports back to the Operations Assistant daily with the status of daily tasks.

Additionally, the Director of Operations communicates necessary information to the owner of Nunez Lawn Care & Landscaping, Inc. Any task escalations are reported directly to the owner of Nunez Lawn Care & Landscaping, Inc. through the Administrative Office/Help Desk.

## **Nunez Lawn Care & Landscaping, Inc.** **“Special Consideration”**

Nunez Lawn Care & Landscaping, Inc. would like to express our enthusiasm for the opportunity to work with you on your lawn care project. Nunez Lawn Care & Landscaping, Inc. has been in the business for over 17 years, and we are confident that we can provide the resources you need to achieve your desired results.

First and foremost, our team of skilled professionals are dedicated to providing top-quality service to each and every one of our clients. We pride ourselves on our attention to detail and our ability to customize our services to meet the unique needs of each project. Whether you require mowing, edging, trimming, or fertilization, our team has the knowledge and expertise to get the job done right.

In addition to our highly trained staff, we also utilize state-of-the-art equipment and technology to ensure that our work is as efficient and effective as possible. Our equipment is regularly maintained and updated, ensuring that we can provide the best possible service to our clients.

Moreover, we understand that every project is different and may require unique resources. That's why we offer a wide range of services to suit your specific needs. Whether you need us to maintain a small residential lawn or a large commercial property, we have the experience and resources to tackle any job.

Finally, we understand that time is of the essence when it comes to lawn care. That's why we pride ourselves on our punctuality and our ability to work efficiently without sacrificing quality. We will work closely with you to ensure that your project is completed on time and to your satisfaction.

In conclusion, we believe that Nunez Lawn Care & Landscaping, Inc. has the resources, experience, and expertise to bring significant benefits to your project. We look forward to the opportunity to work with you and to exceed your expectations.

FORM 6  
CLIENT REFERENCES

IN ADDITION TO THE INFORMATION REQUIRED ON THIS FORM,  
CONTRACTOR TO PROVIDE A MINIMUM OF THREE REFERENCE LETTERS.

REFERENCE #1

Public Entity Name: Pritchards And Associates Inc.

Reference Contact Name:

Lowell H. Pritchard

Contact Title:

General Lines Insurance Agent

Contact Department:

Contact Telephone:

(813) 763-7711

Contact Email:

accounting@pritchardsinc.com

Public Entity Size/Number of Residents/Square Mileage: \_\_\_\_\_

Contract Start Date: 2009 Contract End Date: —

Is the Contract still Active? Yes ☒ No ☐

Scope of Work (be as detailed as possible) General landscape maintenance  
(mowing, edging, trimming, weed removal, trash  
cleanup, etc.), installation/replacement of bedding  
plants/shrubs/trees, irrigation repairs and  
maintenance, mulch installation, tree trimming and  
removal, and fertilizer application



Pritchards And Associates Inc.  
1802 S. Parrott Avenue  
Okeechobee, FL 34974  
Phone: 863-763-7711  
Fax: 863-763-5629  
pritchardsinc.com

July 23, 2020

Okeechobee Planning and Development Department Okeechobee, FL

Re: Nunez Lawn Care and Landscaping, Inc

To whom it may concern,

For the past several years we have had both our home and business lawn care and landscaping done through Mario and Cristal Nunez's corporation. They as well as their staff have proven to be honest, reliable, hardworking, and professional in all of their business dealings with us. Okeechobee can be proud to have a business of such high caliber. They are based in Okeechobee County and have crews performing work through South and Central Florida for national corporations as well as small businesses and residences like ours.

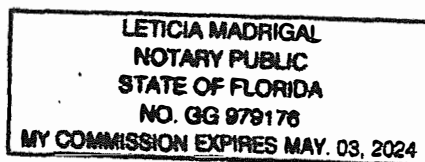
I would, most definitely, highly recommend them to you and anyone else that might ask me.

Sincerely,

Lowell H. Pritchard  
General Lines Insurance Agent

Lowell Pritchard is personally known by me 7/23/20.

Letty Madrigal, Okeechobee FL.



REFERENCE #2

Public Entity Name: Miller Electric Company

Reference Contact Name:

Olivia D. Pendarvis

Contact Title:

Assistant Project Manager

Contact Department:

Contact Telephone:

(813) 623-3984

Contact Email:

opendarvis@mecojax.com

Public Entity Size/Number of Residents/Square Mileage: \_\_\_\_\_

Contract Start Date: 2018 Contract End Date: —

Is the Contract still Active? Yes ☒ No ☐

Scope of Work (be as detailed as possible) General Landscape  
maintenance (mowing, edging, trimming, weed  
removal, trash cleanup, etc.), installation/replacement  
of bedding plants/shrubs/trees, irrigation  
repairs and maintenance, mulch installation,  
tree trimming and removal, and fertilizer  
application.

## REFERENCE QUESTIONNAIRE

Reference for (Proposer's Name): Nunez Lawn Care & Landscaping Inc.

Agency Giving Reference: MILLER ELECTRIC COMPANY

Contact Person Name: OLIVIA D. PENDARVIS

Address: 2610 S. FALKENBURG RD, RIVERVIEW, FL 33578

Telephone: 813-623-3984

E-Mail: OPENDARVIS@MECOJAX.COM

Provide a reference for the above named firm by indicating below the level of satisfaction (Satisfactory or Unsatisfactory) with services provided to your agency.

	QUESTION	Satisfactory	Unsatisfactory
1	What was your experience with the firm's ability to provide Landscape Maintenance Services?	X	
2	How would you rate the experience and professionalism of the firm's staff?	X	
3	How would you rate the accessibility and responsiveness of the firm's staff?	X	
4	How would you rate the firm's success at keeping you updated and informed on the progression of the service?	X	
5	How would you rate the firm's ability to complete the scope of work in a timely manner?	X	
6	Would your agency use this firm to provide services again? (Circle One)	<u>YES/</u> Satisfactory	NO/ Unsatisfactory

Additional Comments: Our company has partnered with Nunez Lawn Care and Landscaping for over 4+ years. They offer competitive pricing and excellent communication.

Olivia D. Pendarvis  
Signature

Assistant Project Manager  
Title

REFERENCE #3

Public Entity Name: Elite Office Services, LLC.

Reference Contact Name:

Dina Hampton

Contact Title:

Contact Department:

Contact Telephone:

(813) 467-5900

Contact Email:

dina@eliteofficeservicesllc.com

Public Entity Size/Number of Residents/Square Mileage: \_\_\_\_\_

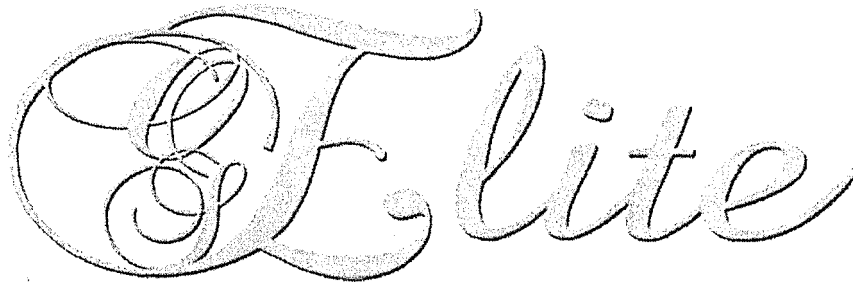
Contract Start Date: 2010 Contract End Date: —

Is the Contract still Active? Yes ☒ No ☐

Scope of Work (be as detailed as possible) General landscape

maintenance (mowing, edging, trimming, weed  
removal, trash cleanup, etc.), installation/replacement  
of bedding plants/shrubs/trees, irrigation  
repairs and maintenance, mulch installation,  
tree trimming and removal, and fertilizer  
application.





**Office Services, LLC.**

**1210 SW 2<sup>nd</sup> Avenue  
Okeechobee, Florida 34974  
Phone: (863) 467-5900  
Fax: (863) 467-5903  
[dina@eliteofficeservicesllc.com](mailto:dina@eliteofficeservicesllc.com)**

## **LETTER OF RECOMENDATION**

**Date:** 7/17/2020  
**From:** Dina Hampton  
**Attention:** Okeechobee Planning & Development  
**Subject:** Nunez Lawn Care & Landscaping, Inc.

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**I own a booking company called Elite Office Services of Okeechobee, LLC. I have had the pleasure of obtaining Nunez Lawn Services, Inc. as a client since 08/04/2010. The Nunez's have paid me weekly basis anywhere from \$60.00 to \$100.00 per week without fail. They have also gained me as a client as they do my lawn maintenance and I would recommend them to anyone.**

**If you have any questions or need any additional information, please feel free to call or email me.**

**Thank you,**

**Dina Hampton**

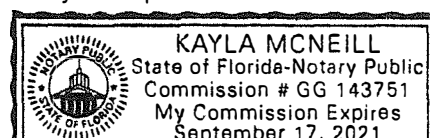
**NOTARY STATE OF FLORIDA,  
COUNTY OF OKEECHOBEE**

Sworn to and subscribed before me this 17<sup>th</sup> day of July 2020, by Dina Hampton

Personally know to me ☒ Or produced Identification ☐ Type of Identification Produced \_\_\_\_\_

Notary Signature

Notary Stamp



**FORM 7**  
**DISPUTE DISCLOSURE**

**Answer the following questions by placing an "X" after "Yes" or "No". If you answer "Yes", please explain in the space provided, or on a separate sheet attached to this form.**

1. Has your firm or any of its officers, received a reprimand of any nature or been suspended by the Department of Professional Regulations or any other regulatory agency or professional associations within the last five (5) years?

YES                      NO **X**

2. Has your firm, or any member of your firm, been declared in default, terminated or removed from a contract or job related to the services your firm provides in the regular course of business within the last five (5) years?

YES                      NO **X**

3. Has your firm had against it or filed any requests for equitable adjustment, contract claims, Bid protests, or litigation in the past five (5) years that is related to the services your firm provides in the regular course of business?

YES                      NO **X**

If yes, state the nature of the request for equitable adjustment, contract claim, litigation, or protest, and state a brief description of the case, the outcome or status of the suit and the monetary amounts of extended contract time involved.

I hereby certify that all statements made are true and agree and understand that any misstatement or misrepresentation or falsification of facts shall be cause for forfeiture of rights for further consideration of this Response or Bid for the City of Okeechobee.

Firm: Nunez Lawn Care & Landscaping, Inc.

Authorized Signature: 

Print or Type Name: Mario Nunez

Title: Vice President

Date: 5/11/2023

**FORM 8**  
**ACKNOWLEDGEMENT OF ADDENDA**

I HEREBY ACKNOWLEDGE that I have received all of the following addenda and am informed of the contents thereof:

Addendum Numbers Received:

(Check the box next to each addendum received)

\_\_\_\_\_ Addendum 1 \_\_\_\_\_ Addendum 6

\_\_\_\_\_ Addendum 2 \_\_\_\_\_ Addendum 7

\_\_\_\_\_ Addendum 3 \_\_\_\_\_ Addendum 8

\_\_\_\_\_ Addendum 4 \_\_\_\_\_ Addendum 9

\_\_\_\_\_ Addendum 5 \_\_\_\_\_ Addendum 10

Nunez Lawn Care & Landscaping, Inc.  
NAME OF ENTITY

  
AUTHORIZED SIGNATURE

Mario Nunez  
PRINT NAME

5/11/2023  
DATE

**FORM 9**

**SINGLE EXECUTION AFFIDAVITS**

**THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A  
NOTARY PUBLIC**

**OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.**

**THIS FORM COMBINES SEVERAL AFFIDAVIT STATEMENTS TO BE SWORN TO BY  
THE CONTRACTOR AND NOTARIZED BELOW. IN THE EVENT THE CONTRACTOR  
CANNOT SWEAR TO ANY OF THESE AFFIDAVIT STATEMENTS, THE  
CONTRACTOR IS DEEMED TO BE NON-RESPONSIBLE AND IS NOT ELIGIBLE TO  
SUBMIT A RESPONSE.**

**THESE SINGLE EXECUTION AFFIDAVITS ARE SUBMITTED TO THE CITY OF  
OKEECHOBEE AND ARE STATEMENTS MADE:**

By: Mario Nunez

For (Name of Contractor): Nunez Lawn Care & Landscaping, Inc.

Whose business address is: 3650 SE 36<sup>th</sup> Ave, Okeechobee, FL 34974

And (if applicable) its Federal Employer Identification Number (FEIN) is: 20-4673370

(if the entity does not have an FEIN, include the Social Security Number of the individual  
signing

this sworn statement. SS#: 1

**Americans with Disabilities Act Compliance Affidavit**

The above named firm, corporation or organization is in compliance with and agrees to  
continue to comply with, and assure that any subcontractor, or third party contractor under  
this project complies with all applicable requirements of the laws listed below including,  
but not limited to, those provisions pertaining to employment, provision of programs and  
services, transportation, communications, access to facilities, renovations, and new  
construction.

- The American with Disabilities Act of 1990 (ADA), Pub. L. 101-336, 104 Stat 327,  
42 USC 12101-12213 and 47 USC Sections 225 and 661 including Title I,  
Employment; Title II, Public Services; Title III, Public Accommodations and

Services Operated by Private entities; Title IV, Telecommunications; and Title V, Miscellaneous Provisions.

- The Florida Americans with Disabilities Accessibility Implementation Act of 1993, Section 553.501-553.513, Florida Statutes;
- The Rehabilitation Act of 1973, 229 USC Section 794;
- The Federal Transit Act, as amended 49 USC Section 1612;
- The Fair Housing Act as amended 42 USC Section 3601-3631.



Contractor Initials

### **Public Entity Crimes Affidavit**

I understand that a “public entity crime” as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentations.

I understand that “convicted” or “conviction” as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

I understand that an “affiliate” as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

1. A predecessor or successor of a person convicted of a public entity crime; or
2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm’s length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

I understand that a “person” as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term “person” includes those officers, directors, executives, and partners, shareholders, employees, members, and agents who are active in management of an entity.

Based on information and belief, the statement, which I have marked below, is true in relations to the entity submitting this sworn statement.

**(INDICATE WHICH STATEMENT APPLIES.)**

☒ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida , Division of Administrative Hearings and the final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

I understand that the submission of this form to the contracting officer for the public entity identified in paragraph 1 above is for that public entity only and that this form is valid through December 31 of the calendar year in which it is filed. I also understand that I am required to inform the public entity prior to entering into a contract in excess of the threshold amount provided in Section 287.017, Florida Statutes for category two of any change in the information contained in this form.



Contractor Initials

### **No Conflict of Interest or Contingent Fee Affidavit**

Contractor warrants that neither it nor any principal, employee, agent, representative nor family member has paid or will pay any fee or consideration that is contingent on the award or execution of a contract arising out of this solicitation. Contractor also warrants that neither it nor any principal, employee, agent, representative nor family member has procured or attempted to procure this contract in violation of any of the provisions of the City of Okeechobee conflict of interest or code of ethics ordinances or State Law. Further, Contractor acknowledges that any violation of these warrants will result in the termination of the contract and forfeiture of funds paid or to be paid to the Contractor should the Contractor be selected for the performance of this contract.



Contractor Initials

### **Business Entity Affidavit**

Contractor hereby recognizes and certifies that no elected official, board member, or employee of the City of Okeechobee (the "City") shall have a financial interest directly or indirectly in this transaction or any compensation to be paid under or through this transaction, and further, that no City employee, nor any elected or appointed officer (including City board members) of the City, nor any spouse, parent or child of such employee or elected or appointed officer of the City, may be a partner, officer, director or proprietor of Contractor or Vendor, and further, that no such City employee or elected or appointed officer, or the spouse, parent or child of any of them, alone or in combination, may have a material interest in the Vendor or Contractor. Material interest means direct or indirect ownership of more than 5% of the total assets or capital stock of the Contractor. Any exception to these above described restrictions must be expressly provided by applicable law or ordinance and be confirmed in writing by City. Further, Contractor recognizes that with respect to this transaction or bid, if any Contractor violates or is a party to a violation of the ethics ordinances or rules of the City, the provisions of and as applicable to City, or the provisions of Chapter 112, part III, F.S., the Code of Ethics for Public Officers and Employees, such Contractor may be disqualified from furnishing the goods or services for which the bid or response is submitted and may be further disqualified from submitting any future bids or responses for goods or services to City.



Contractor Initials



### **Anti-Collusion Affidavit**

1. Contractor has personal knowledge of the matters set forth in its Response/Bid and is fully informed respecting the preparation and contents of the attached Response/Bid and all pertinent circumstances respecting the Response/Bid;
2. The Response/Bid is genuine and is not a collusive or sham Response/Bid; and
3. Neither the Contractor nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including Affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly with any other Contractor, firm, or person to submit a collusive or sham Response/Bid, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Contractor, firm, or person to fix the price or prices in the attached Response/Bid or of any other Contractor, or to fix any overhead, profit, or cost element of the Response/Bid price or the Response/Bid price of any other Contractor, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the City of Okeechobee or any person interested in the proposed Contract.

  
\_\_\_\_\_  
Contractor Initials

### **Scrutinized Company Certification**

1. Contractor certifies that it and its subcontractors are not on the Scrutinized Companies that Boycott Israel List. Pursuant to Section 287.135, F.S., the City may immediately terminate the Agreement that may result from this RFQ at its sole option if the Contractor or its subcontractors are found to have submitted a false certification; or if the Contractor, or its subcontractors are placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement.
2. If the Agreement that may result from this RFQ is for more than one million dollars, the Contractor certifies that it and its subcontractors are also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in Section 287.135, F.S. pursuant to Section 287.135, F.S., the City may immediately terminate the Agreement that may result from this RFQ at its sole option if the Contractor, its affiliates, or its subcontractors are found to have submitted a false certification; or if the Contractor, its affiliates, or its subcontractors are placed on the Scrutinized Companies with Activities in Sudan List, or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of the Agreement.
3. The Contractor agrees to observe the above requirements for applicable subcontracts entered into for the performance of work under the Agreement that may result from this RFQ. As provided in Subsection 287.135(8), F.S., if federal law ceases to authorize the above-stated contracting prohibitions then they shall become inoperative.

  
\_\_\_\_\_  
Contractor Initials

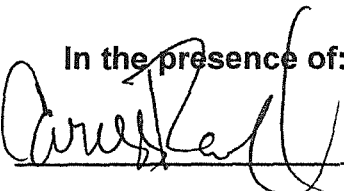
**Acknowledgment, Warranty, and Acceptance**


1. Contractor warrants that it is willing and able to comply with all applicable state of Florida laws, rules, and regulations.
2. Contractor warrants that it has read, understands, and is willing to comply with all requirements of **RFQ No. PW 03-32-05-23** and any addendum/addenda related thereto.
3. Contractor warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City Council or City Administrator, as applicable.
4. Contractor warrants that all information provided by it in connection with this Response is true and accurate.

  
Contractor Initials

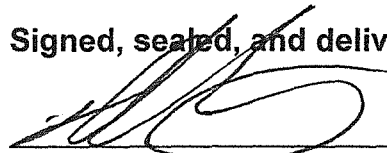
**Sworn Signature of Contractor Representative and Notarization**  
**for all above Affidavits follows below.**

In the presence of:

 Witness

 Witness

Signed, sealed, and delivered:




**ACKNOWLEDGMENT**

STATE OF FLORIDA  
COUNTY OF Florida

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 11th day of May, 2023, by Mario Nunez, who is personally known to me or produced as identification.



Lea Brittain  
Comm.: HH 238760  
Expires: June 30, 2026  
Notary Public - State of Florida

  
Notary Public Signature  
Commission No. HH 238760



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/9/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Soles Insurance Group Inc. 456 S. Indiana Ave  Englewood FL 34223		<b>CONTACT</b> NAME: Meghan Garfield PHONE (A/C, No, Ext): 941-460-3684 Ext. 100 E-MAIL: megan@solesins.com ADDRESS:  INSURER(S) AFFORDING COVERAGE INSURER A: Greenwich Insurance Company INSURER B: TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA INSURER C: Insurance Company of the West INSURER D: Federal Insurance Company INSURER E: INSURER F:		<b>FAX</b> (A/C, No): 941-460-6122  <b>NAIC #</b> 22322 27847 20281
<b>INSURED</b>  Nunez Lawncare & Landscaping, Inc. 3650 SE 36th Ave  Okeechobee FL 34974-7108				

**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		NGL-1005939-01	5/5/2023	5/5/2024	EACH OCCURRENCE \$ 1,000,000
	DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000						
	MED EXP (Any one person) \$ 1,000						
	PERSONAL & ADV INJURY \$ 1,000,000						
	GENERAL AGGREGATE \$ 2,000,000						
							PRODUCTS - COMP/OP AGG \$ 2,000,000
							\$
A	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			NBA-1005938-01	5/5/2023	5/5/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	BODILY INJURY (Per person) \$						
	BODILY INJURY (Per accident) \$						
	PROPERTY DAMAGE (Per accident) \$						
	\$						
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			013780657	5/6/2023	5/6/2024	EACH OCCURRENCE \$ 5,000,000
	<input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE						AGGREGATE \$ 5,000,000
							\$
C	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N <input checked="" type="checkbox"/> N	N / A	WFL505547803	5/15/2023	5/15/2024	<input checked="" type="checkbox"/> E.L. EACH ACCIDENT \$ 1,000,000
	<input checked="" type="checkbox"/> E.L. DISEASE - EA EMPLOYEE \$ 1,000,000						
	<input checked="" type="checkbox"/> E.L. DISEASE - POLICY LIMIT \$ 1,000,000						
D	PROPERTY-MERCFL0151391 INLAND MARINE			45472543	6/5/2023	6/5/2024	Rented/Leased \$150K

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

30 DAYS WRITTEN NOTICE IN THE EVENT OF CANCELLATION.

CERTIFICATE HOLDER IS LISTED AS AN ADDITIONAL INSURED WITH RESPECT TO GENERAL LIABILITY.

**CERTIFICATE HOLDER****CANCELLATION**

City of Okeechobee General Services Department  
55 SE 3rd Ave  
Room 101  
Okeechobee

34974

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

*Pan Soles*

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# *State of Florida*

## *Department of State*

I certify from the records of this office that NUNEZ LAWNCARE & LANDSCAPING, INC. is a corporation organized under the laws of the State of Florida, filed on April 11, 2006.

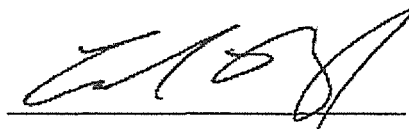
The document number of this corporation is P06000051746.

I further certify that said corporation has paid all fees due this office through December 31, 2023, that its most recent annual report/uniform business report was filed on February 21, 2023, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the  
Great Seal of the State of Florida  
at Tallahassee, the Capital, this  
the Sixth day of March, 2023*



  
Secretary of State

Tracking Number: 5143971258CU

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>



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## Detail by Entity Name

Florida Profit Corporation

NUNEZ LAWCARE & LANDSCAPING, INC.

### Filing Information

**Document Number** P06000051746

**FEI/EIN Number** 20-4673370

**Date Filed** 04/11/2006

**State** FL

**Status** ACTIVE

### Principal Address

3650 SE 36TH AVE  
OKEECHOBEE, FL 34974

Changed: 06/21/2019

### Mailing Address

3650 SE 36TH AVE  
OKEECHOBEE, FL 34974

Changed: 06/21/2019

### Registered Agent Name & Address

Nunez, Cristal  
4833 NE 122nd Drive  
OKEECHOBEE, FL 34972

Name Changed: 03/02/2018

Address Changed: 04/29/2021

### Officer/Director Detail

#### **Name & Address**

Title P

NUNEZ, CRISTAL  
4833 NE 122nd Drive  
OKEECHOBEE, FL 34972

Title VP

NUNEZ, MARIO  
4833 NE 122nd Drive  
OKEECHOBEE, FL 34972

### **Annual Reports**

<b>Report Year</b>	<b>Filed Date</b>
2021	04/29/2021
2022	03/15/2022
2023	02/21/2023

### **Document Images**

<a href="#"><u>02/21/2023 -- ANNUAL REPORT</u></a>	<a href="#">View image in PDF format</a>
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<a href="#"><u>04/26/2007 -- ANNUAL REPORT</u></a>	<a href="#">View image in PDF format</a>
<a href="#"><u>04/11/2006 -- Domestic Profit</u></a>	<a href="#">View image in PDF format</a>



State of Florida  
Department of Agriculture and Consumer Services  
Division of Consumer Services  
2005 Apalachee Pkwy  
Tallahassee, Florida 32399-6500

Registration No.: **AD383**

Issue Date: September 23, 2022

Expiration Date: September 29, 2023

## License as Dealer in Agriculture Products

POST CERTIFICATE  
CONSPICUOUSLY

Section 604.15-604.30, Florida Statutes

NUNEZ LAWCARE & LANDSCAPING, INC.  
3650 SE 36TH AVE  
OKEECHOBEE, FL 34974-7108

*Nicole Fried*

NICOLE "NIKKI" FRIED  
COMMISSIONER OF AGRICULTURE

State of



Florida

Department of Agriculture and Consumer Services

Bureau of Licensing and Enforcement

## PEST CONTROL LICENSE

Number: JB294529

NUNEZ LAWN CARE & LANDSCAPING INC

3650 SE 36TH AVE, OKEECHOBEE, FL 34974

*This is to Certify that the Pest Control Firm named above is licensed by the State of Florida, Department of Agriculture and Consumer Services for the Year Ending February 28, 2021 as prescribed by Law.*

*Nicole Fried*

NICOLE "NIKKI" FRIED  
Commissioner of Agriculture

*Issue Date: February 11, 2020*



STATE OF FLORIDA  
**Department of Agriculture and Consumer Services**  
BUREAU OF LICENSING AND ENFORCEMENT

Date  
March 14, 2023

File No.  
JE3237

Expires  
February 29, 2024

THE ID CARD HOLDER NAMED BELOW HAS REGISTERED UNDER  
THE PROVISIONS OF CHAPTER 482 FOR THE PERIOD EXPIRING:  
February 29, 2024 AT

NUNEZ LAWN CARE & LANDSCAPING INC  
OKEECHOBEE, FL 34974

Certified Operator

ROBERT JOHN KESSLER  
NUNEZ LAWN CARE & LANDSCAPING INC  
3650 SE 36TH AVE  
OKEECHOBEE, FL 34974



WILTON SIMPSON, COMMISSIONER

STATE OF FLORIDA  
**Department of Agriculture and Consumer Services**  
BUREAU OF LICENSING AND ENFORCEMENT

Date  
March 14, 2023

File No.  
JB294529

Expires  
February 29, 2024

THE PEST CONTROL COMPANY FIRM NAMED BELOW HAS  
REGISTERED UNDER THE PROVISIONS OF CHAPTER 482 FOR THE  
PERIOD EXPIRING: February 29, 2024 AT

3650 SE 36TH AVE  
OKEECHOBEE, FL 34974

General Household Pest and  
Rodent Control  
Lawn and Ornamental

NUNEZ LAWN CARE & LANDSCAPING INC  
3650 SE 36TH AVE  
OKEECHOBEE, FL 34974



WILTON SIMPSON, COMMISSIONER

STATE OF FLORIDA  
OKEECHOBEE COUNTY  
BUSINESS LICENSE

PENALTY ADDED: OCT 1st, 10%; NOV 1st, 15%; DEC 1st, 20%; JAN 1st 25%  
THIS LICENSE IS FURNISHED IN PURSUANCE OF CHAPTER 205, FLORIDA STATUTES  
AND COUNTY ORDINANCE NO. 79-2

NUNEZ LAWCARE &  
LANDSCAPING INC  
3650 SE 36TH AVE  
OKEECHOBEE

FL 34974

PRIOR  
COUNTY  
PENALTY

\$22.00

BUSINESS # 02471

AMOUNT DUE

\$22.00

LICENSE # 00911  
DATE PAID 8/26/2022

CELESTE WATFORD, TAX COLLECTOR  
OKEECHOBEE COUNTY  
409 NW 2ND AVE SUITE A  
OKEECHOBEE, FL 34972

2022  
2023

LAND SERVICES

NUNEZ. CRISTAL  
(863)801-9344

CITY OF OKEECHOBEE  
**BUSINESS TAX RECEIPT**  
55 SE 3rd Avenue, Okeechobee, FL 34974  
October 1, 2022 - September 30, 2023

No: 5828  
Date: 8/26/22

Address: 3650 SE 36TH AVENUE  
OKEECHOBEE, FL 34972  
Activity: REG- LAWN CARE

Issued to: NUNEZ LAWCARE & LANDSCAPING INC.  
NUNEZ. CRISTAL  
3650 SE 36TH AVENUE  
OKEECHOBEE, FL 34974



RECEIPT 21.00  
PENALTY  
APP/TRANS  
BLDG INSP  
FIRE INSP  
Total Paid 21.00

Finance Director



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**CONSTRUCTION INDUSTRY LICENSING BOARD**

THE PLUMBING CONTRACTOR HEREIN IS CERTIFIED UNDER THE  
PROVISIONS OF CHAPTER 489, FLORIDA STATUTES

**LAY, ROBERT W**

NUNEZ LAWN CARE & LANDSCAPING, INC.

3650 SE 36TH AVE

OKEECHOBEE FL 34974

**LICENSE NUMBER: CFC1431104**

**EXPIRATION DATE: AUGUST 31, 2024**

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Florida  
**dbpr**  
Department of Business  
& Professional Regulation

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## LICENSEE DETAILS

3:05:43 PM 5/11/2023

### Licensee Information

Name:	LAY, ROBERT W (Primary Name) NUNEZ LAWN CARE & LANDSCAPING, INC. (DBA Name)
Main Address:	*Private Address* *Private Address* *Private Address* *Private Address* *Private Address*
License Location:	3650 SE 36TH AVE OKEECHOBEE FL 34974
County:	OKEECHOBEE

### License Information

License Type:	Registered Plumbing Contractor
Rank:	Reg Plumbing
License Number:	RF11067201
Status:	Current,Active
Licensure Date:	10/06/2004
Expires:	08/31/2023

### Special Qualifications

### Qualification Effective

Construction Business	08/12/2021
-----------------------	------------

### Alternate Names

[View Related License Information](#)

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## LICENSEE DETAILS

3:06:05 PM 5/11/2023

### Licensee Information

Name:	LAY, ROBERT W (Primary Name) NUNEZ LAWCARE & LANDSCAPING, INC. (DBA Name)
Main Address:	*Private Address* *Private Address* *Private Address* *Private Address* *Private Address*
License Location:	3650 SE 36TH AVE OKEECHOBEE FL 34974
County:	OKEECHOBEE

### License Information

License Type:	Certified Plumbing Contractor
Rank:	Cert Plumbing
License Number:	CFC1431104
Status:	Current,Active
Licensure Date:	09/09/2021
Expires:	08/31/2024

### Special Qualifications

Construction Business	09/09/2021
-----------------------	------------

### Alternate Names

--	--

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## LICENSEE DETAILS

3:06:17 PM 5/11/2023

### Licensee Information

**Name:** NUNEZ LEON, MARIO (Primary Name)  
NUNEZ LAWNCARE & LANDSCAPING, INC. (DBA Name)  
**Main Address:** 4833 NE 122ND DRIVE  
OKEECHOBEE Florida 34972  
**County:** OKEECHOBEE

### License Information

**License Type:** Construction Financial Officer  
**Rank:** Fin Officer  
**License Number:** FRO11797  
**Status:** Current  
**Licensure Date:** 08/12/2021  
**Expires:**

### Special Qualifications

### Qualification Effective

### Alternate Names

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## ORDINANCE NO. 1278

AN ORDINANCE OF THE CITY OF OKEECHOBEE, FLORIDA; AMENDING PART II OF THE CODE OF ORDINANCES, SUBPART A GENERAL ORDINANCES, CHAPTER 58 UTILITIES, ARTICLE III SEWERS AND SEWAGE DISPOSAL, SPECIFICALLY AMENDING SECTION 58-72 USE OF PUBLIC SEWERS REQUIRED, CREATING NEW REQUIREMENTS FOR CONNECTION TO THE PUBLIC SEWER SYSTEM; PROVIDING FOR CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the City of Okeechobee, Florida (City) is creating new requirements for connection to the public sewer system for owners of real property within the City Limits; and

**WHEREAS**, the City Council of said City finds that this Ordinance promotes the public health, safety and welfare of its citizens and inhabitants of the City, pursuant to Article VIII, Section 1(g), Florida Constitution.

**NOW, THEREFORE**, be it ordained before the City Council of said City; presented at a duly advertised public meeting; and passed by majority vote of the City Council; and properly executed by the Mayor or designee, as Chief Presiding Officer for the City; that:

### **SECTION 1: RECITALS ADOPTED.**

The foregoing "WHEREAS" clauses are ratified and confirmed as being true and correct and are made a specific part of this Ordinance.

### **SECTION 2: AMENDMENT AND ADOPTION TO CHAPTER 58 UTILITIES.**

That Part II of the Code of Ordinances, Subpart A General Ordinances, Chapter 58 Utilities, Article III Sewers and Sewage Disposal, Section 58-72 Use of public sewers required, is hereby amended to read as follows:

- (a) It shall be unlawful for any person to place, deposit or permit to be deposited in any unsanitary manner on public or private property ~~within the 201 facilities planning area~~, any human or animal excrement, garbage, or other objectionable waste.
- (b) It shall be unlawful to discharge to any natural outlet within the City, or in any area under the jurisdiction of the City, any sewage except where suitable treatment has been provided in accordance with the provisions of this article.
- (c) Except as provided in this article, it shall be unlawful to construct or maintain any privy, privy vault, septic tank, cesspool, or other facility intended or used for the disposal of sewage. All private means of sewage disposal shall be removed at the expense of the owner.
- (d) ~~Flush toilets shall be required within the 201 facilities planning area in all houses, buildings or structures used for human occupancy, employment, recreation or other purposes and such flush toilets shall be connected within 90 days, after receiving official notice from the city, to the public sanitary sewer at the owner's expense; subject, however, to the following exceptions and limitations: If such house, building or structure is not situated on property abutting a street, alley or road right of way wherein there is located a public sanitary sewer or if such property is not within 100 feet of such public sanitary sewer, such connections shall not be required; and further if the connection of such house, building or structure requires unusual and costly plumbing such as a lift station, force main or similar plumbing facilities, then no connection shall be required. Connection to a public potable water system and/or a public sewer system at the property owner's expense shall be required when a system is available. A system is available when:~~
  - 1. It is capable of being connected to the plumbing of a residence, commercial, or industrial establishment;
  - 2. It is not under a moratorium;
  - 3. It has adequate permitted capacity to provide the service;
  - 4. A public potable water system or a sewer system line exists in a public easement or right-of-way that abuts the property line; and
  - 5. The public utility provider has granted 30-days written notice to the property owner of the availability of water service and 365-days written notice to the property owner of the anticipated date of the availability of sewer service.

**SECTION 3: CONFLICT.**

All Sections or parts of Sections of the City Code of Ordinances in conflict herewith are intended to be repealed to the extent of such conflict.

**SECTION 4: INCLUSION IN THE CODE OF ORDINANCES.**

It is the intention of the City Council of said City, and it is hereby ordained that the provisions of this Ordinance shall become and made a part of the City Code of Ordinances, that the Sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; and the word “Ordinance” may be changed to “Section” or other appropriate word.

**SECTION 5: 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 6: EFFECTIVE DATE.**

This Ordinance shall be effective immediately upon final adoption on second reading.

**INTRODUCED** for First Reading and set for Final Public Hearing on this 6<sup>th</sup> day of **June 2023**.

ATTEST:

Dowling R. Watford, Jr., Mayor

Lane Gamiotea, CMC, City Clerk

**PASSED AND ADOPTED** after Second Reading and Final Public Hearing this 18<sup>th</sup> day of **July 2023**.

As required by City Charter Section C-4.1.C, ordinances shall be adopted by roll call on final reading and recorded, the vote was as follows:

	Yes	No	Abstained	Absent
Council Member Chandler:				
Council Member/Vice Mayor Clark:				
Council Member Jarriel:				
Council Member McAuley:				
Mayor Watford:				

ATTEST:

Dowling R. Watford, Jr., Mayor

Lane Gamiotea, CMC, City Clerk

**REVIEWED FOR LEGAL SUFFICIENCY:**

John J. Fumero, City Attorney



RESOLUTION NO. 2023-02

A RESOLUTION OF THE CITY OF OKEECHOBEE, FLORIDA, REVISING AND AMENDING THE SCHEDULE OF RATES, FEES, AND CHARGES FOR CONSTRUCTION PLANS, BUILDING CONSTRUCTION SERVICES AND OTHER MISCELLANEOUS SERVICES BY THE GENERAL SERVICES DEPARTMENT; AMENDING TABLE 4 WITHIN THE CODE OF ORDINANCES APPENDIX G; PROVIDING FOR CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the City of Okeechobee, Florida, finds that it is in the best interest of the citizens to establish a schedule of rates, fees, and charges for construction plans, building construction, and other miscellaneous services by the General Services Department. Such Schedule of Fees shall be charged, and collected to obtain permits and/or services; and

**WHEREAS**, in the interest of expedience, and ease of amendment as necessary, it is in the best interest of the City to adopt the schedule of fees by resolution, and that such fee schedule has been codified as Table 4 in Appendix G of the City of Okeechobee, Code of Ordinances.

**NOW, THEREFORE**, be it resolved before the City Council for the City of Okeechobee, Florida; presented at a duly advertised public meeting; and passed by majority vote of the City Council; and properly executed by the Mayor or designee, as Chief Presiding Officer for the City:

**SECTION 1:** The foregoing “WHEREAS” clauses are ratified and confirmed as being true and correct and are made a specific part of this Resolution.

**SECTION 2:** That the City Council for the City of Okeechobee, Florida, amends herein Part II of the Code of Ordinances, Subpart B-Land Development Regulations, providing for amendments to Appendix G-Miscellaneous Fees and Procedures, Table 4-Rates, Fees and Charges for Construction Plans, Building Construction and Other Miscellaneous Services by the General Services Department.

That the value of construction for permits will be determined by the most recent publishing of the International Code Council Building Valuation Data (ICCBVD) estimates per square foot. Any item not specifically covered in the ICCBVD and the schedule of permit fees shall be based on a notarized bona fide contractor price document (copy of same shall be submitted to the General Services Building Department), or the fee shall be determined by the Building Official on an individual basis.

If, in the opinion of the Building Official, the valuation of a building, alteration, structure, electric, gas, mechanical, or plumbing systems appear to be underestimated on the permit application, permit shall be denied, unless the applicant can show detailed estimates to meet the approval of the Building Official. Permit valuations shall include total costs, such as electrical, gas, mechanical, plumbing, equipment, and other systems, including labor.

DESCRIPTION		RATE, FEE, OR CHARGE	
RESIDENTIAL, BUILDING ONE AND TWO FAMILY			
1.	New structure	\$5.00	per thousand total valuation
		\$75.00	minimum
2.	Additions/remodel	\$6.75	per thousand total valuation
		\$75.00	minimum
3.	Accessory structure:		
	a)	Prefabricated	\$6.75 per thousand total valuation
			\$75.00 minimum

	b)	Site built	\$6.75	per thousand total valuation
			\$100.00	minimum
4.	Roof/reroof/roof repair	<del>\$100.00</del> 150.00	\$0.60	per thousand total valuation
				minimum
5.	Plan review:		\$50.00	minimum
	1 to 3 reviews		\$1.20	per thousand total valuation
			\$75.00	minimum
	4 or more reviews	4 times	\$0.60	per thousand total valuation
			\$200.00	minimum
	After permitting	<del>\$40.00</del> 40.00		{minor change}
	After permitting	<del>\$50.00</del> 75.00		{major change}
6.	Other		\$50.00	
MOBILE, PARK MODEL, RECREATIONAL VEHICLE (RV), MANUFACTURED HOME, MODULAR HOME				
1.	Triple-wide units	<del>\$450.00</del> 500.00		includes MEP's, not including plan review or accessory structures
2.	Double-wide units	<del>\$400.00</del> 500.00		includes MEP's, not including plan review or accessory structures
3.	Single-wide units, RV, park model	<del>\$350.00</del> 400.00		includes MEP's, not including plan review or accessory structures
4.	RV, park model Modular home	<del>\$200.00</del> 925.00		HUD approved includes MEP's, not including plan review or accessory structures
5.	Construction trailers	<del>\$125.00</del> 175.00		
COMMERCIAL BUILDING				
1.	New structure		\$6.75	per thousand total valuation
		<del>\$150.00</del> 200.00		minimum
2.	Additions/remodel		\$7.75	per thousand total valuation
		<del>\$125.00</del> 150.00		minimum
3.	Accessory structures		\$7.75	per thousand total valuation
		<del>\$125.00</del> 75.00		minimum
4.	Roof/reroof/roof repair		\$7.75	per thousand total valuation
		<del>\$150.00</del> 200.00		minimum
5.	Plan review:			
	1 to 3 reviews		<del>\$1.70</del> 3.40	per thousand total valuation
			\$150.00	minimum
	4 or more reviews	4 times	\$1.75	per thousand total valuation
			\$600.00	minimum
	After permitting	<del>\$50.00</del> 75.00		{minor change}
	After permitting		\$100.00	{major change}
6.	Other		\$75.00	flat fee
AGRICULTURAL BUILDINGS				
1.	New structure		\$5.00	per thousand total valuation
			\$50.00	minimum
2.	Addition/remodel		\$5.00	per thousand total valuation
			\$50.00	minimum
3.	Plan review		\$0.20	per thousand total valuation
			\$50.00	minimum
MECHANICAL, ELECTRICAL, PLUMBING (MEP'S) SUBCONTRACTOR				
1.	HVAC		\$75.00 plus	per thousand total valuation
			<del>\$0.80</del> 1.90	
			\$75.00	minimum

2.	Electrical	\$75.00 plus <del>\$0.80</del> <u>1.90</u>	per thousand total valuation
		\$75.00	minimum
3.	Plumbing	\$75.00 plus <del>\$0.80</del> <u>1.90</u>	per thousand total valuation
		\$75.00	minimum
4.	LP gas <u>or natural gas</u>	\$75.00 plus <del>\$0.80</del> <u>1.90</u>	per thousand total valuation
		\$75.00	minimum
<b><u>MEP'S STAND ALONE</u></b>			
<u>1.</u>	<u>HVAC</u>	<u>\$100.00 plus</u> <u>\$1.90</u>	<u>per thousand total valuation</u>
		<u>\$100.00</u>	<u>minimum</u>
<u>2.</u>	<u>Electrical</u>	<u>\$100.00 plus</u> <u>\$1.90</u>	<u>per thousand total valuation</u>
		<u>\$75.00</u>	<u>minimum</u>
<u>3.</u>	<u>Plumbing</u>	<u>\$100.00 plus</u> <u>\$1.90</u>	<u>per thousand total valuation</u>
		<u>\$100.00</u>	<u>minimum</u>
<u>4.</u>	<u>LP gas or natural gas</u>	<u>\$100.00 plus</u> <u>\$1.90</u>	<u>per thousand total valuation</u>
		<u>\$100.00</u>	<u>minimum</u>
<u>5.</u>	<u>Solar</u>	<u>\$100.00 plus</u> <u>\$1.90</u>	<u>per thousand total valuation</u>
		<u>\$100.00</u>	<u>minimum</u>
<u>6.</u>	<u>Plan Review</u>	<u>\$25.00</u>	<u>flat fee</u>
<b><u>FLAT FEE CHARGES OTHER/MISCELLANEOUS</u></b>			
1.	Non-buildable slabs (driveway, walk, etc.):		
	<u>a)</u>	<del>\$55.00</del> <u>75.00</u>	<u>under 1,000 square feet (sq. ft.)</u>
	<u>b)</u>	<u>\$150.00</u>	<u>over 1,000 sq. ft</u>
2.	Demolition <u>Permit:</u>		<del>(commercial and residential structure removal)</del>
	<u>a)</u>	<u>Residential</u>	<u>\$100.00</u>
	<u>b)</u>	<u>Commercial</u>	<u>\$150.00</u> <u>under 2,500 sq. ft.</u>
	<u>c)</u>	<u>Commercial</u>	<u>\$150.00 plus</u> <u>\$5.00 per</u> <u>1,000 sq. ft.</u> <u>over 2,500 sq. ft., \$600.00</u> <u>maximum</u>
3.	Fences	<del>\$50.00</del> <u>75.00</u>	<del>wood privacy</del> and chain link, <u>no</u> <u>plan review fee</u>
4.	Hood suppression system	\$75.00	
5.	Commercial kitchen hood	\$100.00	
6.	Siding	<del>\$50.00</del> <u>75.00</u>	
7.	Pre-moving <u>permit (tie down)</u>	<del>\$75.00</del> <u>150.00</u>	<del>(into City from outside City Limits)</del>
8.	Alarm System	\$55.00	<del>(per label if applicable, low voltage security)</del>
9.	Fire Alarm:		
	<u>a)</u>	<del>\$50.00</del> <u>75.00</u>	\$2,000.00 and under
<del>10.</del>	<u>b)</u>	\$100.00	over \$2,000.00
<u>10.</u>	Fire Sprinkler:		
<del>11.</del>	<u>a)</u>	\$75.00	<del>(20 heads or less)</del>
<del>12.</del>	<u>b)</u>	\$200.00	<del>(21 heads or more)</del>
<u>11.</u> <del>13.</del>	Fuel Tank Removal	<del>\$50.00</del> <u>75.00</u>	<del>(per tank and piping)</del>

<del>12.</del> 14.	Fuel Tank Installation	\$150.00	<del>{per tank and piping}</del>
<del>13.</del> 15.	LP tank(s):		
<del>16.</del> 17.	a) Piping only	<del>\$50.00</del> 75.00	
<del>17.</del> 18.	b) Tank(s)/piping	<del>\$50.00</del> 75.00	<del>{up to 100 gallons 420 pounds}</del>
<del>18.</del> 19.	c) Tank(s)/piping	\$100.00	<del>{over 100 gallons 420 pounds}</del>
<del>14.</del> 15.	Tank(s), excluding septic or gas	75.00	
<del>15.</del> 18.	Spray booth for cars/equipment	\$80.00	<del>{not including electric}</del>
<del>16.</del> 19.	Solar and related energy (ground/wall/roof)	<del>\$50.00</del> 75.00	generation devices
<del>17.</del> 20.	Pool:		
<del>20.</del> 21.	a) Residential pools	<del>\$350.00</del> 400.00	<del>{in-ground}, not including electric or plumbing, includes plan review</del>
<del>21.</del> 22.	b) Residential pools	\$100.00	<del>{above-ground}, not including electric or plumbing, includes plan review</del>
<del>22.</del> 23.	c) Commercial pools	<del>\$500.00</del> 650.00	not including electric, or plumbing and, includes plan review
<del>18.</del> 24.	Commercial Spa, whirlpool:		
<del>24.</del> 25.	a) Residential spa, whirlpool	<del>\$50.00</del> 75.00	not including electric, or plumbing or, includes plan review
<del>23.</del> 26.	b) Commercial	\$200.00	not including electric, or plumbing or, includes plan review
<del>19.</del> 26.	Commercial Lawn irrigation:		
<del>26.</del> 25.	a) Residential lawn irrigation	\$40.00	
<del>25.</del> 27.	b) Commercial	\$80.00	
<del>20.</del> 27.	Residential Dock:		
<del>27.</del> 28.	a) Residential	<del>\$50.00</del> 75.00	<del>{fixed or floating}, not including electric, plumbing, and any covered structure</del>
<del>28.</del> 29.	b) Commercial dock	<del>\$150.00</del> 200.00	<del>{fixed or floating}, not including electric, plumbing, and any covered structure</del>
<del>21.</del> 29.	Residential Boat lift or davits:		
<del>29.</del> 30.	a) Residential	<del>\$50.00</del> 75.00	not including electric
<del>30.</del> 31.	b) Commercial boat lift or davits	<del>\$100.00</del> 150.00	not including electric
<del>22.</del> 31.	Seawall, retaining wall, riprap, privacy walls	\$0.65 <del>\$50.00</del> 75.00	per linear foot, or minimum
<del>23.</del> 32.	Temporary Power Poles:		
<del>32.</del> 33.	a) Residential	<del>\$50.00</del> 75.00	
<del>33.</del> 34.	b) Commercial	\$100.00	
<del>24.</del> 35.	Certificate of occupancy	\$0.00	included in permit
<del>25.</del> 36.	Temporary Certificate of Occupancy:		
<del>36.</del> 37.	a) Residential	50.00	
<del>37.</del> 38.	b) Commercial	100.00	

26.	Letter of Substantial Completion	\$50.00	
SIGN(S)			
1.	Signage	\$5.75	per thousand of total valuation
		\$50.00	minimum
2.	Plan review	\$1.25	per thousand of total valuation
		\$40.00	minimum
FACTORY INDUSTRIAL GROUP F FACILITY			
1.	Factory Industrial Group F Facility	\$2,500.00	applied for and issued annually
	In lieu of individual permits for buildings or structures that are categorized in the Florida Building Code Section 306 as Factory Industrial Group F, the Building Official is authorized to issue an annual permit.		
	Group F occupancy includes, among others, the use of a building or structure, or a portion thereof, for assembling, disassembling, fabricating, finishing, manufacturing, packaging, repair, or processing operations that are not classified as a Group H hazardous or Group S storage occupancy. The list and categories of Group F facilities is provided on the online free version of the most recent Florida Building Code or can be provided by the General Services Department.		
	The annual permit will allow, within specific parameters and reporting requirements, for routine alternations, emergency services, repairs, or refurbishing, to existing electric, gas, mechanical, plumbing, or non-structural interior, minor renovations of service systems or manufacturing equipment installations/relocations.		
PARTIAL, RE-INSPECTION(S) FEES			
Ordinary building inspection fee(s) are included in the building permit fee. The following re-inspection fees are implemented when the contractor/permittee deviates from the routine inspection or fails inspection(s):			
1.	Partial Inspections	\$75.00	must be paid prior to any further inspections being scheduled
2.1.	First Re-inspection	\$25.00 75.00	
3.2.	Second Re-inspection	\$50.00 100.00	additional per re-inspection
4.3.	Third Re-inspection	\$200.00	
PERMIT RENEWAL FEE, EXTENSION, DUPLICATE, CONTRACTOR CHANGE			
1.	Renew expired permits	\$50.00	
2.	First extension	\$75.00	3-months or less from expiration date
3.	Subsequent extensions	\$150.00	up to 18-months from expiration date
4.	Extensions for more than 18-months from expiration date	\$200.00	
5.	Demolition extension	\$100.00	30-day extension, one time only
6.	Duplicate Permit Card	\$50.00	
7.1.	Contractor change	\$50.00	same permit

<b><u>PENALTIES</u></b>
<b><u>Where work for which a permit is required is started or preceded prior to obtaining said permit, said work shall be subject to a fee established by the Building Official that shall be in addition to the required fees.</u></b>

**SECTION 3: Conflict**

All resolutions or parts of resolutions in conflict herewith are hereby repealed.

**SECTION 4: Inclusion in the Code of Ordinances**

It is the intention of the City Council of said City, and it is hereby resolved that the provisions of this Resolution shall become made part of the City Code of Ordinances.

**SECTION 5: Severability**

If any provision or portion of this resolution is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this resolution shall remain in full force and effect.

**SECTION 6: Effective Date**

This Resolution shall take effect thirty (30) days from the adoption date.

**INTRODUCED AND ADOPTED** in regular session this 6<sup>th</sup> day of June 2023.

\_\_\_\_\_  
Dowling R. Watford, Jr., Mayor

**ATTEST:**

\_\_\_\_\_  
Lane Gamiotea, CMC, City Clerk

**REVIEWED FOR LEGAL SUFFICIENCY:**

\_\_\_\_\_  
John J. Fumero, City Attorney

## **RESOLUTION NO. 2023-03**

**A RESOLUTION OF THE CITY OF OKEECHOBEE, FLORIDA; APPROVING THE EXECUTION OF A POST-PROJECT MAINTENANCE AGREEMENT FOR STATE ROAD (SR) 15/SOUTH PARROTT AVENUE/ U.S. HIGHWAY 441, FROM SOUTHWEST (SW) 3RD TO 5TH STREETS, BETWEEN THE CITY OF OKEECHOBEE AND THE FLORIDA DEPARTMENT OF TRANSPORTATION; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Florida Department of Transportation (the “Department”) has undertaken a project for the construction of a new stormwater sewer outfall system to help minimize flooding issues along SR 15 (A/K/A South Parrott Avenue/U.S. Highway 441) at SW 4<sup>th</sup> Street within the City of Okeechobee, Florida (“City”) right-of-way; and

**WHEREAS**, the Department is responsible for the construction, at its cost, of said stormwater sewer system along SW 4<sup>th</sup> Street which will connect to the new storm sewer outfall system; and

**WHEREAS**, the City has reviewed the Department’s plans for the project and agrees to issue to the Department or Department’s contractor a permit for the work within the City’s public right-of-way; and

**WHEREAS**, the City desires to enter into a Post-Project Maintenance Agreement with the Department; and

**WHEREAS**, the City will be responsible, at its sole cost and expense, for the maintenance of specific structures of the new stormwater sewer system within SW 4<sup>th</sup> Street right-of-way, including, but not limited to, any required pipe cleaning or replacements, as agreed by the City in accordance with the Agreement.

**NOW, THEREFORE**, be it resolved, before the City Council for the City of Okeechobee, Florida; presented at a duly advertised public meeting; and passed by majority vote of the City Council; and properly executed by the Mayor or designee, as Chief President Officer for the City:

**SECTION 1.** The foregoing “WHEREAS” clauses are ratified and confirmed as being true and correct and are made a specific part of this Resolution.

**SECTION 2.** The City Council hereby approves and authorizes Mayor Dowling R. Watford, Jr., to execute the Post-Project Maintenance Agreement between the City of Okeechobee and the Florida Department of Transportation, identified as SR 15 from SW 3<sup>rd</sup> to SW 5<sup>th</sup> Street, Financial Project No. 449176-1-52-01, and attached hereto.

**SECTION 3.** All resolutions or part of resolutions in conflict herewith are hereby repealed.

**SECTION 4.** If any provision or portion of this Resolution is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, all remaining provisions and portions of this Resolution shall remain in full force and effect.

**SECTION 4.** This Resolution shall become effective immediately upon its adoption.

**INTRODUCED AND ADOPTED** by the City Council of the City of Okeechobee, Florida  
on this 6<sup>th</sup> day of June 2023.

ATTEST:

\_\_\_\_\_  
Dowling R. Watford, Jr., Mayor

\_\_\_\_\_  
Lane Gamiotea, CMC, City Clerk

REVIEWED FOR LEGAL SUFFICIENCY:

\_\_\_\_\_  
John J. Fumero, City Attorney



**TRANSPORTATION POST PROJECT MAINTENANCE AGREEMENT  
BETWEEN  
FLORIDA DEPARTMENT OF TRANSPORTATION  
AND  
CITY OF OKEECHOBEE**

This is an Agreement, by and between the STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION (hereinafter, the "DEPARTMENT") and City Okeechobee (hereinafter, "LOCAL AGENCY") for the maintenance of post-project transportation enhancements described below.

**WITNESSETH**

1. WHEREAS, pursuant to Fla. Stat. §339.08, and the Moving Ahead for Progress in the 21<sup>st</sup> Century (MAP-21), the DEPARTMENT is authorized to undertake a project within the LOCAL AGENCY geographical limits; and
2. WHEREAS, said project is identified and known to the parties as SR 15 from SW 3rd St. to SW 5th St. Financial Project **#449176-1-52-01** at the location shown in **Exhibit A**, attached and incorporated by reference which will benefit the LOCAL AGENCY; and
3. WHEREAS, in accordance with Title 23, U.S. Code, Section 116 and Federal Highway Administration regulations issued pursuant thereto, there must be an agreement from the LOCAL AGENCY to maintain the project; and
4. WHEREAS the LOCAL AGENCY by Resolution No. 2023-03, dated June 6, 2023, a copy of which is attached hereto and made a part hereof as **Exhibit A**, has consented to and approved the Agreement and has authorized its chairperson or designee to execute said Agreement.

NOW, THEREFORE, in consideration of the premises, the parties agree as follows:

The DEPARTMENT has undertaken the project and obtained approval for state participation in drainage construction as shown in **Exhibit A**:

- The scope of the project consists of the construction of a new stormwater sewer system that is currently broken at the intersection of SR15 and SW and SE 4th St., within the LOCAL AGENCY'S right-of-way.
- The DEPARTMENT is responsible for the construction, at its cost, of the said stormwater sewer system, which will connect to the existing sewer outfall system as shown in **Exhibit A**. The existing LOCAL AGENCY drainage system along SW and SE 4th St. will remain undisturbed during construction.
- The LOCAL AGENCY has reviewed the DEPARTMENT'S plans for the project and agrees to issue to the DEPARTMENT (or DEPARTMENT'S contractor) a permit for the work within the LOCAL AGENCY's public right-of-way as shown in **Exhibit A**.
- The LOCAL AGENCY will be responsible, at its sole cost and expense, for the

maintenance of the new stormwater sewer system within SW and SE 4th St. right-of-way, including but not exclusive of any required pipe cleaning or replacements as determined by the LOCAL AGENCY in accordance with City, County, State, and Federal requirements. The limits of LOCAL AGENCY maintenance will be west of SR 15 which includes the following Structure # S-003, S-006, and S-007.

The DEPARTMENT is responsible for the maintenance of the new stormwater sewer outfall system within the DEPARTMENT's right-of-way from Structure # S-001, S-002, S-004, S-005, S-008, and S-009.

This document incorporates and includes all prior negotiations, correspondence, conversations, agreements, or understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements, or understanding concerning the subject matter of this Agreement that is not contained in this document. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representation or agreements whether oral or written. This Agreement shall be governed, interpreted, and construed according to the laws of the State of Florida.

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INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the City of Okeechobee has caused this Agreement to be executed in its behalf through its chairperson or designee, and THE FLORIDA DEPARTMENT OF TRANSPORTATION has caused this Agreement to be executed in its behalf through its District Secretary for District One, as indicated below. This Agreement shall become effective on:

\_\_\_\_\_

Department to enter date.

\_\_\_\_\_

CITY OF OKEECHOBEE, FLORIDA

ATTEST

BY: \_\_\_\_\_

Lane Gamiotea

PRINT NAME

City Clerk

TITLE

DATE

\_\_\_\_\_

OKEECHOBEE CITY LEGAL REVIEW:

BY: \_\_\_\_\_

DATE

BY: \_\_\_\_\_

CHAIRPERSON, OR DESIGNEE

Dowling R. Watford, Jr.

PRINT NAME

Mayor

DATE

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

ATTEST

BY: \_\_\_\_\_

PRINT NAME

TITLE

DATE

\_\_\_\_\_

BY: \_\_\_\_\_

DISTRICT ONE SECRETARY OR  
DESIGNEE

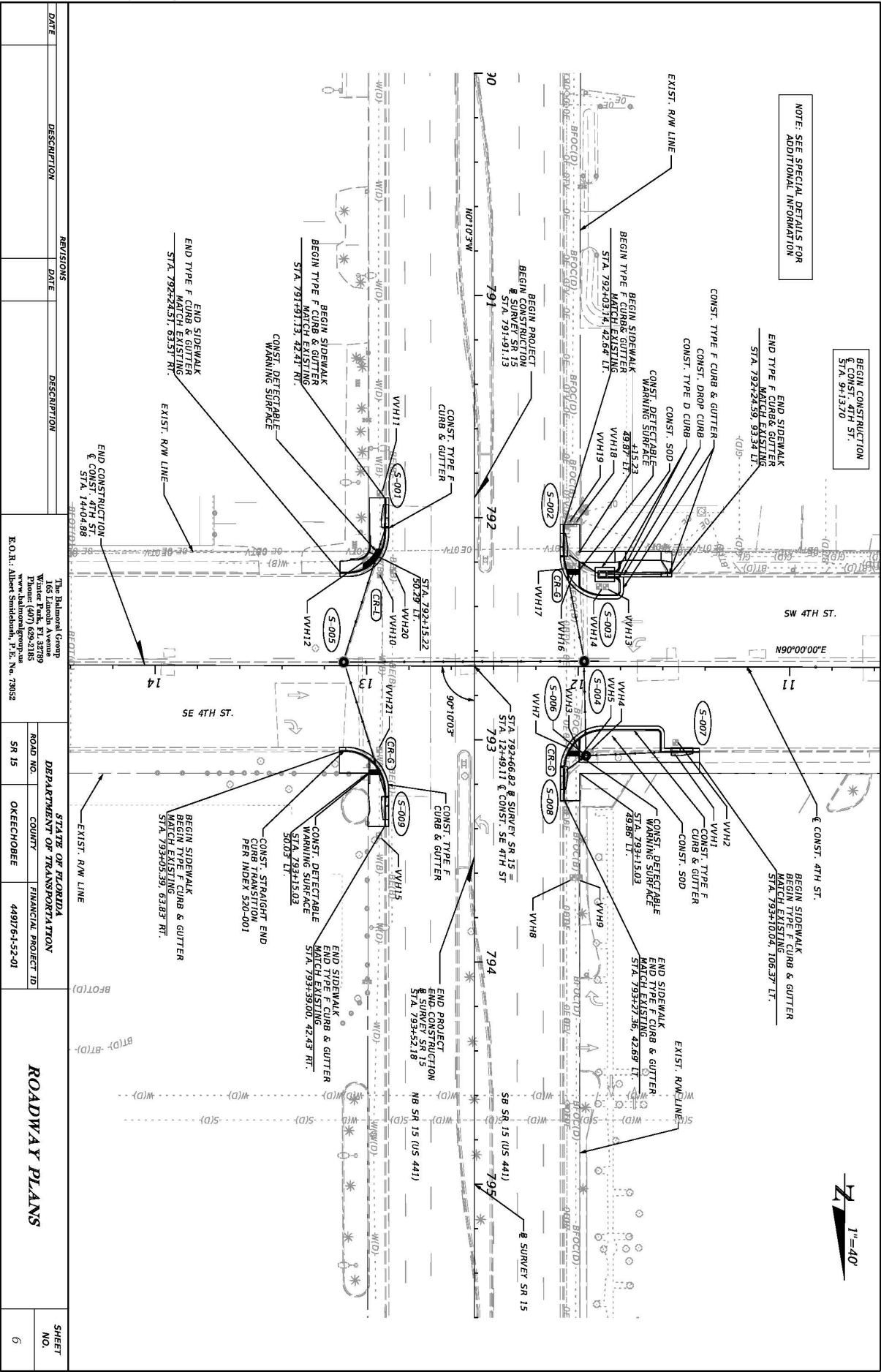
PRINT NAME

TITLE

DATE

FLA. DEPT. OF TRANS. LEGAL REVIEW:

BY: \_\_\_\_\_



REVISIONS		STATE OF FLORIDA		ROADWAY PLANS	SHEET NO.
DATE	DESCRIPTION	DATE	DESCRIPTION		
The Balmont Group 166 Lincoln Avenue Walter Trail, FL 32789 Phone: (407) 689-2185 Fax: (407) 689-2186 E.O.R.: Albert Soudubash, P.E., No. 7952				SR 15	6