

NOTICE OF APPLICATION FOR TAX DEED

NOTICE IS HEREBY GIVEN that Florida Tax Lien Assets IV, LLC the holder of the following Tax Certificate, has filed said certificate for a tax deed to be issued thereon. The certificate number and year of issuance, the description of the property, and the names in which it was assessed are as follows:

Tax Sale Certificate No. 1514 Application No. 2013 - 36
Date of Issuance: May 25, 2011 R.E. No. 06319-060R

Description of Property:

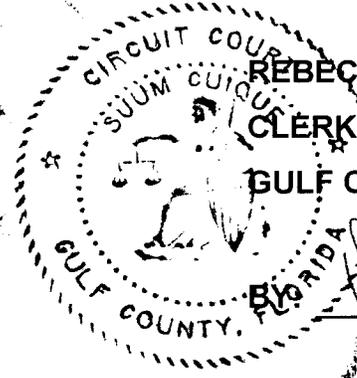
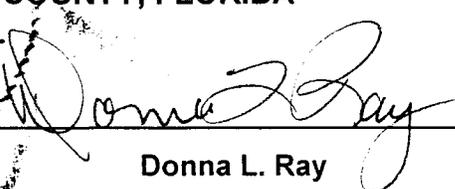
Lot 2, Block C, Marnie's Island Preserve, as per plat thereof recorded in Plate Book 4, Pages 22 and 23, and as amended in the Public Records of Gulf County, Florida.

Name in which assessed: Winston Williams

All of said property being in Gulf County, State of Florida. **Unless** such certificate shall be redeemed according to law, the property described in such certificate will be sold to the highest bidder in the front Lobby of the Gulf County Courthouse, 1000 Cecil G. Costin, Sr. Blvd., Port St. Joe, Florida at 11:00 AM, E.T., Wednesday, the 13th day of November, 2013. Dated this 8th day of October, 2013.

FILED FOR RECORD
REBECCA L. NORRIS
CLERK OF CIRCUIT COURT
GULF COUNTY, FLORIDA

2013 OCT 16 AM 11:47


REBECCA L. NORRIS
CLERK OF THE CIRCUIT COURT
GULF COUNTY, FLORIDA

Donna L. Ray
Deputy Clerk, Finance

Tax Sale Certificate No. 1514
Date of Issuance: May 25, 2011

Application No. 2013 - 36
R.E. No. 06319-060R

TO: Winston Williams
c/o 630 Belmont Ave.
Temple Terrace, FL 33617

and

10 South Pine Circle
Bellair, FL 34616

WARNING

There are unpaid taxes on property which you own or in which you may have legal interest. The property will be sold at public auction on Wednesday, the 13th day of November, 2013 at 11:00 AM, E.T., unless the back taxes are paid. To make payment, or to receive further information, contact the Gulf County Clerk of the Circuit Court immediately at the Gulf County Courthouse, 1000 Cecil G. Costin, Sr. Blvd., Port St. Joe, Florida, (850) 229-6112.

Description of Property Referred to Above is:

Lot 2, Block C, Marnie's Island Preserve, as per plat thereof recorded in Plate Book 4, Pages 22 and 23, and as amended in the Public Records of Gulf County, Florida.

REBECCA L. NORRIS
CLERK OF THE CIRCUIT COURT
GULF COUNTY, FLORIDA

BY: 
Donna L. Ray
Deputy Clerk, Finance



FLORIDA MODEL JAIL STANDARDS

www.FLJailStandards.org

September 18, 2013

Sheriff John Rutherford
Duval County
Chair- FMJS Committee

Sheriff Mark Hunter
Columbia County
FMJS Committee Member

Sheriff Gary Borders
Lake County
FMJS Committee Member

Commissioner Sally Heyman
Miami-Dade
FMJS Committee Member

Commissioner Joshua Wagner
Volusia County
FMJS Committee Member

Honorable Joanna Bryan, Gulf County Commissioner, District 3
Board of County Commissioners
1000 Cecil G. Costin, Sr. Blvd.
Port St. Joe, FL. 32456

RE: FLORIDA MODEL JAIL STANDARDS INSPECTION REPORTS

Dear Commissioner Bryan:

I am writing to you in my capacity as Chairperson of the Florida Model Jail Standards (FMJS) Committee. The FMJS Committee was established by the legislature in lieu of the Florida Department of Corrections doing jail inspections. As of January 1, 2004, the FMJS were revised to require all Florida jails to submit a copy of their annual FMJS Jail Inspection, Medical Inspection and the Corrective Action Report, if any, to the Florida Model Jail Standards Committee. In accordance with Section 951.23, Florida Statutes, the inspection serves for the purpose of advising the local governing bodies concerning compliance with the standards adopted by the detention center chief correctional officer. The adopted standards that are to be used for the inspection are the Florida Model Jail Standards.

According to our records, as of September 11, 2013, we have not received your medical inspection and/or jail inspection for 2011 or 2012. We assume the violations listed in 2011 still exist since no corrective action report was received by the FMJS Chairperson. Please ensure copies of those inspections are sent to:

Sgt. David Harvey
Jacksonville Sheriff's Office
500 East Adams Street
Jacksonville, FL 32202

If I can be of any further assistance, please do not hesitate to contact me at (904) 630-2120.

Sincerely:

Sheriff John H. Rutherford
Duval County
Chair, Florida Model Jail Standards Committee
JHR/dlh

FILED FOR RECORD
REBECCA L. NORRIS
CLERK OF CIRCUIT COURT
GULF COUNTY, FLORIDA
2013 OCT 16 PM 1:35

Received @ 1:35 pm

10/22/13 LL

Section 951.23, F.S., (Removal of prisoners to another county or municipality) provides that if no corrective action has been taken to meet the standards, a facility may be subject to action in accordance with the following provisions:

(a) When a circuit court finds that county or municipal prisoners are detained in a county or municipal detention facility that does not meet these minimum standards and requirements, the court may then order the prisoners, or any part of them, removed to and confined in a county or municipal detention facility that does meet such standards and requirements, whether it is in the same county or municipality or in some other county of municipality. (Section 951.23 (a), F.S.)

(b) The expense of maintaining prisoners removed to another county or municipality under the provisions of paragraph (a) shall be borne by the county or municipality from which they are removed. (Section 951.23 (b), F.S.)

(c) Promptly upon the making of any order authorized by paragraph (a), copies thereof shall be sent to the Officer-in-Charge of the county or municipal detention facility from which the county or municipal prisoners affected by such order are required to be removed, to the board of county commissioners of the county or the city commissioners of the municipality in which such county or municipal detention facility is situated, and to the Officer-in-Charge of the county or municipal detention facility to which they are required to be removed. If the order requires the removal of county or municipal prisoners to a county or municipal detention facility in another county or municipality, a copy thereof shall also be promptly sent to the board of county commissioners of the county, or to the city commissioners of the municipality, in which it is situated. (Section 951.23 (c), F.S.)



FLORIDA MODEL JAIL STANDARDS

www.FLJailStandards.org

FILED FOR RECORD
REBECCA L. NORRIS
CLERK OF CIRCUIT COURT
GULF COUNTY, FLORIDA
2013 OCT 16 PM 1:35

January 31, 2013

Sheriff John Rutherford
Duval County
Chair - FMJS Committee

Board of County Commissioners
Gulf County Detention Facility
Attn: Tynalin Smiley, Chairman
1000 Ceil G. Coston, Sr. Blvd.
Port St. Joe, FL 32456

Sheriff Mark Hunter
Columbia County
FMJS Committee Member

RE: FLORIDA MODEL JAIL STANDARDS INSPECTION REPORTS

Sheriff Gary Borders
Lake County
FMJS Committee Member

Dear Mr. Smiley:

Commissioner Sally Heyman
Miami-Dade
FMJS Committee Member

I am writing to you in my capacity as Chairperson of the Florida Model Jail Standards (FMJS) Committee. As of January 1, 2004, the FMJS were revised to require all Florida jails to submit a copy of their annual FMJS Jail Inspection, Medical Inspection and the Corrective Action Report, if any, to the Florida Model Jail Standards Committee. In accordance with Section 951.23, Florida Statutes, this inspection is for the purpose of advising the local governing bodies concerning compliance with the standards adopted by the detention center chief correctional officer. The standards that are to be used for the inspection are the Florida Model Jail Standards.

Commissioner Joshua Wagner
Volusia County
FMJS Committee Member

Our records indicate as of this date, we have not received your jail inspection for 2012. Could you please ensure a copy of those inspections are sent to:

Sgt. David Harvey
Jacksonville Sheriff's Office
500 East Adams Street
Jacksonville, FL 32202

As you know, the FMJS Committee was established by the legislature in lieu of the D.O.C. doing jail inspections. Three sheriffs currently sit on the five member committee.

Sincerely:


John H. Rutherford, Sheriff Duval Co
JHR/dh Chair FMJS

Received @ 1:45 **5**
10/22/13 LL

**NOTICE TO RECEIVE SEALED BIDS
NO. 1314-02**

The Gulf County Board of County Commissioners will receive sealed bids from any qualified person, company or corporation interested in performing the following service:

MISCELLANEOUS ROAD REPAIR PROJECT (P.R.I. PROJECT #003.248)

This project consists of approximately 715 SY of milling, 80 tons of asphalt overlay, and 960 LF of striping at three locations in Gulf County, Florida.

Plans and specifications can be obtained at Preble-Rish, Inc., 324 Marina Drive, Port St. Joe, Florida 32456, (850) 227-7200. The bid must conform to Section 287.133(3) Florida Statutes, on public entity crimes. Cost for Plans and Specifications will be \$25.00 per set and is non-refundable. Check should be made to PREBLE-RISH, INC. If you have any questions, please call Clay Smallwood at (850) 227-7200.

All bidders shall be FDOT qualified in the following work classes: Flexible Paving and Hot Plant-Mixed Bituminous Courses.

Completion date for this project will be 60 days from the date of bid award. Liquidated damages for failure to complete the project on the specified date will be set at \$100.00 per day.

Please indicate on the envelope your **COMPANY NAME, BID NUMBER**, and that this is a sealed bid for the **“Miscellaneous Road Repair Project”**. Submit 1 original and 3 copies of the bid.

Bids will be received until **4:30 p.m. Eastern Time**, on **November 1, 2013** at the **Gulf County Clerk’s Office, 1000 Cecil G. Costin Sr. Blvd, Port St. Joe, Florida, 32456**, and will be opened and read aloud at this same location on **November 4, 2013** at **10:00 a.m., Eastern Time**.

All bids shall remain firm for a period of 60 days after the opening. All bidders shall comply with all applicable State and local laws concerning licensing registration and regulation of contractors doing business to the State of Florida.

The Board of County Commissioners reserves the right to waive informalities in any bid, to accept and/or reject any or all bids, and to accept the bid that in their judgment will be in the best interest of Gulf County.

**BOARD OF COUNTY COMMISSIONERS
GULF COUNTY, FLORIDA
/s/ Tynalin Smiley - Chairman**

RECEIVED FOR RECORD
CLERK OF CIRCUIT COURT
GULF COUNTY, FLORIDA

2013 OCT -8 AM 3:16

Advertise: 10/17/13 & 10/24/13
Ad # 2013-116
Invoice: Gulf County BOCC
Ad Size: Legals

ADVERTISEMENT FOR BIDS-00010

PUBLIC NOTICE

The Gulf County Enterprise Zone Development Agency will meet Thursday, October 24, 2013, at 12:00 noon, E.T., 1000 Cecil G. Costin Sr., Blvd., of the Robert M. Moore Administration Building, Gulf County Courthouse Complex in Room 307.

The public is welcome to attend.

Ad #2013-113

Date: October 10, 2013

Publish: Legals

Invoice: GCBOCC

FILED FOR RECORD
REBECCA L. MORRIS
CLERK OF CIRCUIT COURT
GULF COUNTY, FLORIDA
2013 OCT -3 AM 7:47



FLORIDA DEPARTMENT OF JUVENILE JUSTICE

Rick Scott, Governor

Wansley Walters, Secretary

FILED FOR RECORD
REBECCA L. MORRIS
CLERK OF CIRCUIT COURT
DUVAL COUNTY, FLORIDA
2013 OCT 16 AM 11:48

October 3, 2013

Dear Statutorily Required Representative:

We greatly appreciate your support of the passage of House Bill 617. Through your cooperation, during the 2013 Session, the Florida Legislature passed a bill that will create a cohesive and effective forum for local stakeholders to share ideas and improve the delivery of community-based services to Florida's youth.

Florida law now authorizes the establishment of a Juvenile Justice Circuit Advisory Board in each of the 20 judicial circuits. The Circuit Advisory Boards will provide advice and direction to the department in the development and implementation of juvenile justice programs and will work collaboratively with the department in seeking program improvements and policy changes to address the emerging and changing needs of Florida's youth who are at risk of delinquency.

In addition, the statute provides the administrative procedures and framework for the development of effective Circuit Advisory Boards. The framework is in place to assure that Circuit Advisory Boards effectively represent the community. Except in single-county circuits, each Circuit Advisory Board shall have a county organization representing each of the counties in the circuit. The Circuit Advisory Boards cannot fully represent the community they serve unless the statutory obligations of the Circuit Advisory Boards have been met. Furthermore, the statute mandates the membership of a Circuit Advisory Board to be comprised of: *state attorney, public defender, chief judge, Department of Children and Families, county sheriffs, county police chiefs, county commissioners, district school superintendents, county workforce organizations, business community, juvenile justice involved youth, faith community, health services, parent or family of juvenile justice involved youth and community leaders or youth serving coalitions.*

To that end, the Department of Juvenile Justice, in conjunction with the Juvenile Justice Circuit Advisory Boards require that each statutory representative serve on the Circuit Advisory Board to assist in the statutory requirements and ensure quality services for youth.

A membership application is enclosed to assist in the membership process. Please complete the membership or designee application and send any supporting documents to the Circuit Advisory Board Chairman appropriate to your area. An index of all Circuit Advisory Board Chairmen has been included as well.

If you have any further questions, please contact Daniella DelVento, Statewide Circuit Advisory Board Coordinator. She may be contacted at (850) 717-2428 or Daniella.DelVento@djj.state.fl.us.

2737 Centerview Drive • Tallahassee, Florida 32399-3100 • (850) 488-1850
<http://www.djj.state.fl.us>

10/24/13 LL

Thank you again for your dedication and commitment to serving the youth of Florida as representative to your Juvenile Justice Circuit Advisory Boards.

Sincerely,

A handwritten signature in black ink that reads "Wansley Walters". The signature is written in a cursive style with a large initial "W".

Wansley Walters, Secretary
Florida Department of Juvenile Justice

Cc: Christy Daly, Deputy Secretary
Alex Kelly, Chief of Staff
Wanda Finnie, Esq., Assistant Secretary, Office of Prevention



FLORIDA DEPARTMENT OF JUVENILE JUSTICE

Rick Scott, Governor

Wansley Walters, Secretary

**

Circuit Advisory Board Chairmen

Circuit One

Kenneth M. Myers
30 E Texar Dr.
Pensacola, FL 32503
kmyers@escambia.k12.fl.us

Circuit Two

Donnie Read
11939 State Road 20
Bristol, FL 32321
Donnie@twinoaksfl.org

Circuit Three

Curtis Jenkins
690 E Duval Street
Lake City, 32025
columbiateencourt@comcast.net

Circuit Four

Jim Clark
4203 Southpoint Blvd.
Jacksonville, FL 32216
jclark@danielkids.org

Circuit Five

Stephanie Glass
518 W Alfred Street
P.O. Box 7800
Tavares, FL 32778
sglass@lakecountyfl.gov

Circuit Six

*Daniella DelVento
Statewide Circuit Advisory Board Coordinator
Knight Bldg.
2737 Centerview Drive
Tallahassee, FL 32399
Daniella.delvento@djj.state.fl.us

Circuit Eleven

Marie Osborne
3300 NW 27th Ave.
Miami, FL 33147
MOsborne@pdmiami.com

Circuit Twelve

Wayne Applebee
2200 Ringling Blvd. Suite 2001
Sarasota, FL 34238
wapplebee@scgov.net

Circuit Thirteen

Judge Ralph C. Stoddard
401 N Jefferson Room 437
Tampa, FL 33602
Stoddardc@fljud13.org

Circuit Fourteen

Michael Johnson
2629 W 10th Street
Panama City
mjohnson@pcgov.org

Circuit Fifteen

Barabara Gerlock
7716 Spring Creek Drive
West Palm Beach, FL 33411
bcgcircuit15@gmail.com

Circuit Sixteen

Steven Torrence
P.O. Box 1409
Key West, FL 33041
storenc@keywestcity.com

2737 Centerview Drive • Tallahassee, Florida 32399-3100 • (850) 488-1850

<http://www.djj.state.fl.us>

The mission of the Department of Juvenile Justice is to increase public safety by reducing juvenile delinquency through effective prevention, intervention, and treatment services that strengthen families and turn around the lives of troubled youth.

Circuit Seven

Dana Platas
 4203 Southpoint Blvd.
 Jacksonville, FL 32216
 dplatas@danielkids.org

Circuit Eight

Jim Pearce
 3615 SW 13 Street
 Gainesville, FL 32608
 Ste 4
 jim_pearce@cdfsfl.org

Circuit Nine

Captain Warren Shepard
 8 North Stewart Ave.
 Kissimmee, FL 34741
 wshepard@kissimmee.org

Circuit Ten

Julia Hermelbracht
 1055 Highway 17 North
 Bartow, FL 33830
 julia_hermelbracht@dcf.state.fl.us

Circuit Seventeen

Marsha Ellison
 1100 Sistrunk Blvd.
 Ft. Lauderdale, FL 33311

Circuit Eighteen

Richard Rodgers
 817 Dixon Blvd. Ste. 8
 Cocoa, FL 32922
 rrogers@eckerd.org

Circuit Nineteen

Chief John Bolduc
 121 SW Port St. Lucie Blvd.
 Port St. Lucie, FL 34984
 john.bolduc@cityfpsl.com

Circuit Twenty

Dr. Sandra Pavelka
 10501 FGCU Blvd. S.
 Ft. Myers, FL 33920
 spavelka@fgcu.edu

BOCC

From: Green, Donna <Donna.Green@dot.state.fl.us>
Sent: Monday, October 07, 2013 4:32 PM
To: Undisclosed recipients:
Subject: New Intelligent Transportation System Planned for Northwest Florida
Attachments: NR Districtwide ITS final.pdf

FILED FOR RECORD
 REBECCA L. NORRIS
 CLERK OF CIRCUIT COURT
 GULF COUNTY, FLORIDA
 2013 OCT 16 AM 11:48



For Immediate Release:
 October 7, 2013

Ian Satter, (850) 330-1205; Ian.Satter@dot.state.fl.us

New Intelligent Transportation System Planned for Northwest Florida

Chipley- The Florida Department of Transportation (FDOT) will begin work the week of October 14 on a \$24 million Intelligent Transportation System (ITS) network in Northwest Florida. The network will include 183 traffic cameras, 17 overhead message signs, 135 microwave vehicle detectors, 40 travel time sensors, three road and weather information sensors and eight highway advisory radios.

Construction crews will begin with the installation of the fiber optic infrastructure for the high speed communication network along a 158-mile section of I-10 from State Road 87 in Santa Rosa County to U.S. 90 in Gadsden County. The network will also extend 56 miles along U.S. 231 from the Alabama State line to Bay County. Installation will begin at the I-10/U.S. 231 interchange and proceed east and west along I-10 and north and south on U.S. 231. In addition, a new regional transportation management center will be established at the FDOT District Three headquarters in Chipley.

The ITS network will provide a platform of technologies that will greatly improve incident response times. Personnel will be better able to detect incident locations and severity, and ensure all needed emergency responders and equipment are dispatched to an incident scene. The overhead message signs and highway advisory radios will alert travelers as they approach an incident and allow them time to seek an alternate route.

Most of the fiber optic infrastructure installation will take place off the roadway and impacts to traffic will be minimal. However, motorists should be alert for the presence of construction crews, vehicles and equipment. The project is scheduled for completion in spring 2015.

All planned construction activities are weather dependent and may be re-scheduled in the event of inclement weather. For more information, follow the Florida Department of Transportation District Three on Twitter [@myfdot_nwfl](https://twitter.com/myfdot_nwfl).

www.dot.state.fl.us

Consistent, Predictable, Repeatable

Donna W. Green Public Information Specialist

District Three Public Information Office

1074 Highway 90

Chipley, Florida 32428

*(850) 330-1661 ****Note my new telephone number***

888-638-0250, ext. 661 (Phone & Extension)



Office Hours:

Mon. to Thurs. - 7 a.m. until 4:30 p.m. CST

Fri. - 7 a.m. until 11 a.m. CST

Please note: Florida has a very broad public records law. Most written communications to or from state officials regarding state business are public records available to the public and media upon request. Your e-mail communications may be subject to public disclosure. Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. (Chapter 119, Florida Statutes).



Florida Department of Transportation

RICK SCOTT
GOVERNOR

1074 Highway 90
Chipley, Florida 32428-0607

ANANTH PRASAD, P.E.
SECRETARY

October 11, 2013

The Honorable Tan Smiley, Chairman
Gulf County Board of County Commissioners
1000 Cecil G. Coslin, Sr. Blvd.
Port St. Joe, Florida 32456

Re: Public Hearing Invitation – District Three Presentation of Tentative Work Program

Dear Chairman Smiley:

I would like to cordially invite you to attend a Public Hearing presented by the Florida Department of Transportation on the 2014/2015 - 2018/2019 Tentative Work Program for District Three counties on December 3, 2013.

The hearing sessions will be held in the Florida Department of Transportation District Three Design Conference Room and broadcast live to the following locations:

- o FDOT Midway Operations Center
- o FDOT Milton Operations Center
- o FDOT Panama Operations Center
- o FDOT Ponce deLeon Operations Center

For your reference, I have attached an advanced copy of the legal advertisement which will provide specific information regarding the Hearing.

Should you have any questions regarding the Public Hearing, please contact Regina Battles, P.E., Program Manager, toll free at 1-888-638-0250 extension 1270 or via e-mail at regina.battles@dot.state.fl.us.

Sincerely,

James T. Barfield, P.E.
District Secretary

attachment

cc: Regina Battles, FDOT

FILED FOR RECORD
 REBECCA L. MORRIS
 CLERK OF CIRCUIT COURT
 GULF COUNTY, FLORIDA
 2013 OCT 16 AM 11:49

FLORIDA DEPARTMENT OF TRANSPORTATION

NOTICE OF PUBLIC HEARING

Tentative Program of Work for Fiscal Years July 1, 2014 through June 30, 2019

The **Florida Department of Transportation District 3** hereby announces a public hearing to which all persons are invited. The hearing sessions will be held December 3, 2013 in the Florida Department of Transportation District Three Design Conference Room, 1074 Highway 90, Chipley, FL 32428, and broadcasted live to the following locations:

FDOT Midway Operations Center Conference Room, 17 Commerce Blvd,
Midway, FL 32343

FDOT Milton Operations Center Conference Room, 6025 Old Bagdad Highway,
Milton, FL 32583

FDOT Panama Operations Center Conference Room, 3633 Highway 390, Panama
City, FL 32405

FDOT Ponce deLeon Operations Center Conference Room, 1723 Sunrise Circle,
Ponce de Leon, FL 32455

The hearing will cover the following counties at the scheduled session times, and we anticipate beginning the public comment time approximately 45 minutes after the beginning of each session.

- 8:00 a.m. (CST) Escambia, Santa Rosa, Okaloosa, and Walton Counties
- 10:30 a.m. (CST) Bay, Calhoun, Gulf, Holmes, Jackson, and Washington Counties
- 1:30 p.m. (CST) Franklin, Gadsden, Jefferson, Liberty, Leon and Wakulla Counties

Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability or family status.

Persons wishing to express concerns about Title VI may do so by contacting: Florida Department of Transportation District 3 Title VI Coordinator, John Smith 1074 Highway 90, Chipley, Florida 32428, (888) 638-0250 john.smith@dot.state.fl.us or FDOT, Statewide Title VI Administrator, Jacqueline Paramore, 605 Suwannee Street , Tallahassee, Florida 32399-0450 (850) 414-4753 Jacqueline.Paramore@dot.state.fl.us . Persons who require special accommodations under the Americans with Disabilities Act or persons who require translation services (free of charge) should contact Regina Battles at (888) 638-0250 at least seven days prior to the hearing.

PURPOSE: This Public Hearing is being conducted pursuant to Section 339.135(4)(c), Florida Statutes. The purpose of the public hearing is to consider the Department's Tentative Work Program for District Three, for the period 2014/2015 through 2018/2019, and to consider the necessity of making any changes to the program.

Written comments from TPOs/TPAs and other interested parties will be received by the Department at the public hearing and within 10 days thereafter. Comments should be addressed to:

Mr. James T. Barfield, P.E., District Secretary

FDOT, District Three

Post Office Box 607

Chipley, FL 32428.



**ROBERSON &
ASSOCIATES, P.A.**
CERTIFIED PUBLIC ACCOUNTANTS

Vance CPA LLC¹⁹
Certified Public Accountant

214 Seventh Street
Port St. Joe, Florida 32456
Phone (850) 227-3838 Fax (850) 227-2506

219-B Avenue E
Apalachicola, FL 32320
Phone (888) 531-6408 Fax (866) 406-7422

Audit Engagement Letter

October 7, 2013

Don Butler, County Administrator
Board of County Commissioners
Gulf County, Florida

We are pleased to confirm our understanding of the services we are to provide Gulf County, Florida for the year ended September 30, 2013. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of Gulf County, Florida as of and for the year ended September 30, 2013. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Gulf County, Florida's 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. As part of our engagement, we will apply certain limited procedures to Gulf County, Florida's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquires 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedules and GASB required Supplementary Pension, OPEB if required.

Supplementary information other than RSI also accompanies Gulf County, Florida's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the

2013 OCT 16 AM 11:48
 FILED FOR RECORD
 REBECCA L. NORRIS
 CLERK OF CIRCUIT COURT
 GULF COUNTY, FLORIDA

INFORMATION¹⁹
DATE 10/22/13 *h*

United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The audit opinions will be issued by Vance CPA, LLC. The objective also includes reporting on-

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major programs(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single audit compliance opinions are other than unqualified, we will fully discuss the reasons with you in advance. If for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying

government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is a reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Gulf County, Florida and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary

schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit finding should be available for our review. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to present the supplementary information with the audited financial statements or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures- General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with

selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures- Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133

Audit Procedures- Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Gulf County, Florida's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Circular A-133 *Compliance Supplement* and related addenda for the types of compliance requirements that could have a direct and material effect on each of Gulf County, Florida's major programs. The purpose of these procedures will be to express an opinion on Gulf County, Florida's compliance

with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service provider.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Roberson & Associates, P.A. and Vance CPA, LLC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Auditor General of the State of Florida or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Roberson & Associates, P.A. and Vance CPA, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide to distribute the copies or information contained therein to others, including other governmental agencies.

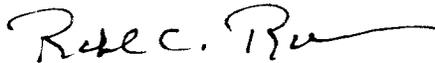
The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the Auditor General of the State of

Florida. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We will coordinate with the appropriate Gulf County personnel a work schedule for beginning the audit and for issuing the audit report thereon. Ralph C. Roberson of Roberson & Associates, P.A., is the coordinating engagement partner and Ben Vance is responsible for supervising the engagement, signing the reports and issuing the opinion. Our all inclusive fee for these services is \$70,400. Our invoices for these fees will be rendered as work progresses and are payable to Roberson & Associates, P.A. on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Gulf County, Florida and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Ralph C. Roberson, CPA for the firms

This letter correctly sets forth the understanding of Gulf County, Florida.

By: Donald Fuller

Title: County Administrator