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**SEMINOLE COUNTY GOVERNMENT  
AGENDA MEMORANDUM**

**SUBJECT:** Florida Recreation Development Assistance Program (FRDAP) - Grant Agreement for Jetta Point Park

**DEPARTMENT:** Fiscal Services

**DIVISION:** Administration - Fiscal Services

**AUTHORIZED BY:** Lisa Spriggs

**CONTACT:** Jennifer Bero

**EXT:** 7125

**MOTION/RECOMMENDATION:**

Approve and authorize the Chairman to execute a grant agreement with the Florida Department of Environmental Protection in acceptance of \$135,611.00 in funds through their Florida Recreation Development Assistance Program (FRDAP) grant program for improvements to Jetta Point Park.

District 1 Bob Dallari

Jennifer Bero, Joe Abel

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**BACKGROUND:**

The Florida Department of Environmental Protection (FDEP) offers the FRDAP grant program to financially assist local governments with improving land for public outdoor recreational use. On May 8, 2007, the Board of County Commissioners approved submission of an application requesting \$200,000 towards the development of Jetta Point Park.

Staff received notification that Seminole County was awarded \$135,611 of the requested amount. Amenities the grant would fund are as follows:

- Lighted Multi-purpose Athletic Fields
- Destination Playground
- Boardwalk
- Shell Nature Path
- Restrooms
- Pavilions
- Unpaved Parking Area

For the funds to be received, the Board must approve and authorize the Chairman to execute a grant agreement with the FDEP. Matching funds equal to \$135,611 would be accommodated by existing funds budgeted for development of the park. A coordinating budget amendment request to allocate the grant revenue is presented for Board approval in the Budget Division consent section of this agenda.

**STAFF RECOMMENDATION:**

Staff recommends that the Board approve and authorize the Chairman to execute a grant agreement with the Florida Department of Environmental Protection in acceptance of \$135,611.00 in funds through their FRDAP grant program for improvements to Jetta Point Park.

**ATTACHMENTS:**

1. Agreement

**Additionally Reviewed By:**

Budget Review ( Lisa Spriggs )

County Attorney Review ( Arnold Schneider )

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION  
FLORIDA RECREATION DEVELOPMENT ASSISTANCE PROGRAM (FRDAP)  
PROJECT AGREEMENT (SFY 2008-09) – Development

This PROJECT AGREEMENT is made and entered into this \_\_\_\_\_ day of  
DO NOT DATE \_\_, 2008, by and between the STATE OF FLORIDA DEPARTMENT OF  
ENVIRONMENTAL PROTECTION, hereinafter called the DEPARTMENT, and  
SEMINOLE COUNTY, hereinafter called the GRANTEE, a local government, in  
furtherance of an approved public outdoor recreation project. In consideration of the  
mutual covenants contained herein and pursuant to section 375.075, Florida Statutes,  
and chapter 62D-5, Part V, Florida Administrative Code, the parties hereto agree as  
follows:

1. This PROJECT AGREEMENT shall be performed in accordance with section 375.075, Florida Statutes; and chapter 62D-5, Part V, Florida Administrative Code, effective August 15, 2004, hereinafter called the RULE. The GRANTEE shall comply with all provisions of the RULE, which is incorporated into this PROJECT AGREEMENT as if fully set forth herein. It is the intent of the DEPARTMENT and the GRANTEE that none of the provisions of section 163.01, Florida Statutes, shall apply to this PROJECT AGREEMENT.
2. The DEPARTMENT has found that public outdoor recreation is the primary purpose of the project known as Jetta Point Park, Ph. II (Florida Recreation Development Assistance Program (FRDAP), FRDAP Project Number A09001), hereinafter called the PROJECT, and enters into this PROJECT AGREEMENT with the GRANTEE for the development of that real property, the legal description of which shall be submitted to the DEPARTMENT as described in the Florida Recreation Development Assistance Program Development Commencement Documentation Checklist, DEP Form FPS-A034.
3. All forms referenced in this PROJECT AGREEMENT may be found at [www.dep.state.fl.us/parks/oirs](http://www.dep.state.fl.us/parks/oirs). Further, the GRANTEE will also receive all

applicable forms for administration of project with GRANTEE'S copy of the fully executed PROJECT AGREEMENT.

4. The GRANTEE shall construct, or cause to be constructed, certain public outdoor recreation facilities and improvements consisting of the following PROJECT ELEMENTS: Lighted multi-purpose athletic fields, playground, nature trail, restroom/pavilion, parking, and other related support facilities, as identified in the GRANTEE'S approved Grant Application. These PROJECT ELEMENTS may be modified by the DEPARTMENT if the GRANTEE shows good cause and the DEPARTMENT approves the modification. PROJECT planning expenses cannot exceed 15% of the PROJECT cost to be eligible for reimbursement.
5. The DEPARTMENT shall pay, on a reimbursement basis, to the GRANTEE, funds not to exceed \$135,611.00, which will pay the DEPARTMENT'S share of the cost of the PROJECT. DEPARTMENT funding is based upon the following:

DEPARTMENT Amount:	<u>\$135,611.00</u>	<u>50%</u>
GRANTEE Match:	<u>\$135,611.00</u>	<u>50%</u>
Type of Match:	<u>Cash/In-Kind Services and/or Land Value</u>	

If the total cost of the PROJECT exceeds the grant amount and the required match, the GRANTEE must pay the excess cost.

6. The PROJECT reimbursement request shall include all documentation required by the DEPARTMENT for a proper pre-audit and post-audit review. Within sixty (60) days after receipt of the final request, the DEPARTMENT'S Grant Manager shall review the completion documentation and payment request from the GRANTEE for the PROJECT. If the documentation is sufficient and meets the requirements of the Florida Recreation Development Assistance Program Completion Documentation Form, DEP Checklist, FPS-A036, referenced in s. 62D-5.058(7)(d) of the RULE, the DEPARTMENT will approve the request for payment.
7. In addition to the invoicing requirements contained in the paragraph above, the DEPARTMENT will periodically request proof of a transaction (such as invoice or payroll register) to evaluate the appropriateness of costs to the PROJECT AGREEMENT pursuant to State guidelines (including cost allocation guidelines). When requested, this information must be provided within thirty (30) calendar days of the date of such request. The GRANTEE may also be required to submit a cost allocation plan to the DEPARTMENT in support of its multipliers (overhead, indirect, general administrative costs, and fringe benefits). State guidelines for allowable costs can be found in the Department of Financial Services' Reference Guide for State Expenditures at <http://www.fldfs.com/aadir/reference%5Fguide>, which GRANTEE shall follow.

8. The GRANTEE agrees to comply with the Division of Recreation and Parks' Financial Reporting Procedures, formerly known as the Grant and Contract Accountability Procedure, hereinafter called the PROCEDURE, incorporated into this PROJECT AGREEMENT by reference as if fully set forth herein. A copy of this PROCEDURE has been provided with this PROJECT AGREEMENT and may also be found at <http://www.dep.state.fl.us/parks/oirs>. All purchases of goods and services for accomplishment of the PROJECT shall be secured in accordance with the GRANTEE'S procurement procedures. Expenses representing the PROJECT costs, including the required matching contribution, shall be reported to the DEPARTMENT and summarized on certification forms provided in the PROCEDURE. The DEPARTMENT and GRANTEE agree to use the PROCEDURE guidelines for accounting for FRDAP funds disbursed for the PROJECT. The parties further agree that the principles for determining the eligible costs, supporting documentation and minimum reporting requirements of the PROCEDURE shall be used.
9. Allowable indirect costs as defined in the PROCEDURE shall not exceed 15% of the GRANTEE'S eligible wages and salaries, unless approved in advance as described herein. Indirect costs that exceed 15% must be approved in advance in writing by the DEPARTMENT to be considered eligible PROJECT expenses.
10. It is understood by the GRANTEE that the amount of this PROJECT AGREEMENT may be reduced should the Governor's Office declare a revenue shortfall and assess a mandatory reserve. Should a shortfall be declared, the amount of this PROJECT AGREEMENT may be reduced by the amount deemed appropriate by the DEPARTMENT.
11. The State of Florida's performance and obligation to pay under this PROJECT AGREEMENT is contingent upon an annual appropriation by the Legislature. The GRANTEE understands that this PROJECT AGREEMENT is not a commitment of future appropriations.
12. All monies expended by the GRANTEE for the purpose contained herein shall be subject to pre-audit review and approval by the State of Florida Chief Financial Officer in accordance with section 17.03(2), Florida Statutes.
13. PROJECT funds may be reimbursed for eligible Preagreement Expenses (as defined in s. 62D-5.054(34) of the RULE) incurred by GRANTEE prior to execution of this PROJECT AGREEMENT in accordance with s. 62D-5.055(9) of the RULE. The DEPARTMENT and the GRANTEE fully understand and agree that there shall be no reimbursement of PROJECT funds by the DEPARTMENT for any expenditure made prior to the execution of this PROJECT AGREEMENT with the exception of those expenditures which meet the requirements of the foregoing sections of the RULE.

14. Prior to commencement of PROJECT development, the GRANTEE shall submit the documentation required by the Florida Recreation Development Assistance Program, Commencement Documentation Checklist, DEP Form FPS-A034, referenced in s. 62D-5.058(7)(c) of the RULE, to the DEPARTMENT. Upon determining that the documentation complies with the RULE, the DEPARTMENT will give written notice to GRANTEE to commence the development.
15. The GRANTEE shall obtain all required local, state and federal permits and approvals prior to completion of the PROJECT construction and shall certify that it has done so to the DEPARTMENT by completing the Project Completion Certification, FPS-A037, referenced in s. 62D-5.058(7)(d) of the RULE.
16. This PROJECT AGREEMENT shall become effective upon execution by both parties and the GRANTEE shall complete construction of all PROJECT ELEMENTS on or before April 30, 2011 (hereinafter referred to as the PROJECT completion date). Within 30 days from this date, all payment requests and completion documentation will be due to the DEPARTMENT.
17. Project completion means the PROJECT is open and available for use by the public. PROJECT must be designated complete prior to release of final reimbursement. See Rule 62D-5.054(41). Ten (10) percent of the total grant amount will be held until Completion Documents have been received and approved by the Department
18. The GRANTEE shall maintain books, records and documents directly pertinent to performance under this PROJECT AGREEMENT in accordance with generally accepted accounting principles consistently applied, including the PROCEDURE. The DEPARTMENT, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this PROJECT AGREEMENT and for five years following PROJECT AGREEMENT completion or resolution of any dispute arising under this PROJECT AGREEMENT. In the event any work is subcontracted, the GRANTEE shall similarly require each subcontractor to maintain and allow access to such records for audit purposes.
19. A. In addition to the requirements of the preceding paragraph, the GRANTEE shall comply with the applicable provisions contained in **Attachment 1 Special Audit Requirements**, attached hereto and made a part hereof. **Exhibit 1 to Attachment 1** summarizes the funding sources supporting the PROJECT AGREEMENT for purposes of assisting the GRANTEE in complying with the requirements of **Attachment 1**. A revised copy of **Exhibit 1** must be provided to the GRANTEE for each amendment which authorizes a funding increase or decrease. If the GRANTEE fails to receive a revised copy of **Exhibit 1**, the GRANTEE shall notify the DEPARTMENT'S Grant Manager to request a copy of the updated information.

- B. The GRANTEE is hereby advised that the Federal and/or Florida Single Audit Act Requirements may further apply to lower tier transactions that may be a result of this PROJECT AGREEMENT. The GRANTEE shall consider the type of financial assistance (federal and/or state) identified in **Attachment 1, Exhibit 1** when making its determination. For federal financial assistance, the GRANTEE shall utilize the guidance provided under OMB Circular A-133, Subpart B, Section \_\_\_\_,210 for determining whether the relationship represents that of a subrecipient or vendor. For state financial assistance, the GRANTEE shall utilize the form entitled "Checklist for Nonstate Organizations Recipient/Subrecipient vs. Vendor Determination" (form number DFS-A2-NS) that can be found under the "Links/Forms" section appearing at the following website:

<https://apps.fldfs.com/fsaa>

The GRANTEE should confer with its chief financial officer, audit director or contact the DEPARTMENT for assistance with questions pertaining to the applicability of these requirements.

20. Following receipt of an audit report identifying any reimbursement due the DEPARTMENT for the GRANTEE'S noncompliance with this PROJECT AGREEMENT, the GRANTEE will be allowed a maximum of thirty (30) days to submit additional pertinent documentation to offset the amount identified as being due to the DEPARTMENT. The DEPARTMENT, following a review of the documentation submitted by the GRANTEE, will inform the GRANTEE of the final reimbursement due the DEPARTMENT.
21. The Grantee, as an independent contractor and not an agent, representative, or employee of the Department agrees to carry adequate liability and other appropriate forms of insurance. The Department shall have no liability except as specifically provided in this Agreement.
22. To the extent required by law, the GRANTEE will be self-insured against, or will secure and maintain during the life of this PROJECT AGREEMENT, Workers' Compensation Insurance for all of its employees connected with the work of this Project and, in case any work is subcontracted, the GRANTEE shall require the subcontractor to provide Workers' Compensation Insurance for all of the subcontractor's employees unless such employees are covered by the protection afforded by the GRANTEE. Such self-insurance program or insurance coverage shall comply fully with the Florida Workers' Compensation law. In case any class of employees engaged in hazardous work under this PROJECT AGREEMENT is not protected under Workers' Compensation statutes, the GRANTEE shall provide, and cause each subcontractor to provide, adequate insurance satisfactory to the DEPARTMENT, for the protection of its employees not otherwise protected.

23. The GRANTEE covenants that it presently has no interest and shall not acquire any interest which would conflict in any manner or degree with the performance of services required.
24. The purchase of non-expendable equipment is not authorized under the terms of this PROJECT AGREEMENT.
25. For the purpose of this PROJECT AGREEMENT, the DEPARTMENT'S Grant Manager shall be responsible for ensuring performance of its terms and conditions and shall approve all reimbursement requests prior to payment. The GRANTEE'S Grant Manager, identified in paragraph 26, or successor, shall act on behalf of the GRANTEE relative to the provisions of this PROJECT AGREEMENT. The GRANTEE, shall submit to the DEPARTMENT signed Project Status Reports, every January 5<sup>th</sup>, May 5<sup>th</sup>, and September 5<sup>th</sup> of each year summarizing the work accomplished, problems encountered, percentage of completion, and other information which may be requested by the DEPARTMENT. Photographs to reflect the construction work accomplished shall be submitted when the DEPARTMENT requests them.
26. Any and all notices required by this PROJECT AGREEMENT shall be deemed sufficient if delivered or sent by certified mail to the parties at the following addresses:

<u>GRANTEE'S Grant Manager</u>	<u>DEPARTMENT'S Grant Manager</u>
<p>Jennifer Bero, Grants Administrator            Department of Fiscal Services            1101 East First Street            Altamonte Springs, FL 32771</p>	<p>A. Diane Langston            Florida Department of Environmental            Protection            3900 Commonwealth Blvd., MS585            Tallahassee, Florida 32399-3000</p>

27. The GRANTEE must erect a permanent information sign on the PROJECT site which credits PROJECT funding or a portion thereof, to the Florida Department of Environmental Protection and the Florida Recreation Development Assistance Program. The sign must be made of appropriate materials, which will be durable for a minimum of twenty-five (25) years after the PROJECT is complete. The sign must be installed on the PROJECT site and approved by the DEPARTMENT before the final reimbursement request is processed.
28. The DEPARTMENT has the right to inspect the PROJECT and any and all records related thereto at any reasonable time.
29. This PROJECT AGREEMENT may be unilaterally canceled by the DEPARTMENT for refusal by the GRANTEE to allow public access to all documents, papers, letters, or other material made or received by the GRANTEE

in conjunction with this PROJECT AGREEMENT unless the records are exempt from Section 24(a) of Article I of the State Constitution and Section 119.07, Florida Statutes.

30. A. The DEPARTMENT may terminate this PROJECT AGREEMENT at any time in the event of the failure of the GRANTEE to fulfill any of its obligations under this PROJECT AGREEMENT. Prior to termination, the DEPARTMENT shall provide thirty (30) calendar days written notice of its intent to terminate and shall provide the GRANTEE an opportunity to consult with the DEPARTMENT regarding the reason(s) for termination.
- B. The DEPARTMENT may terminate this PROJECT AGREEMENT after three years if the Governor does not approve certification forward of the PROJECT funds.
31. Prior to the closing of the PROJECT, the DEPARTMENT shall have the right to a refund, either in whole or in part, of the FRDAP funds provided to the GRANTEE for noncompliance with the material terms of this PROJECT AGREEMENT. The GRANTEE, upon such written notification from the DEPARTMENT, shall refund, and shall forthwith pay to the DEPARTMENT, the amount of money demanded by the DEPARTMENT. Interest on any refund shall begin the date that the GRANTEE was informed that a refund was required and continues to accrue until the date the refund and interest are paid to the DEPARTMENT.
32. The GRANTEE shall comply with all federal, state and local regulations, rules and ordinances in developing this PROJECT. The GRANTEE acknowledges that this requirement includes compliance with all federal, state and local health and safety rules and regulations including all applicable building codes. The GRANTEE further agrees to include the requirements of this paragraph in all subcontracts made to perform this PROJECT AGREEMENT.
33. The GRANTEE may subcontract work under this PROJECT AGREEMENT without the prior written consent of the DEPARTMENT'S Grant Manager. The GRANTEE agrees to be responsible for the fulfillment of all work elements included in any subcontract. It is understood and agreed by the GRANTEE that the DEPARTMENT shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract and that the GRANTEE shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract.
34. Land owned by the GRANTEE, which is developed or acquired with FRDAP funds, shall be dedicated in perpetuity as an outdoor recreation site by the GRANTEE for the use and benefit of the public as stated in section 62D-5.059(1) of the RULE. Land under control other than by ownership of the GRANTEE, such as by lease, shall be dedicated as an outdoor recreation area for the use and benefit of the public for a minimum period of twenty-five (25) years from the

completion date set forth in the PROJECT completion certificate. All dedications must be recorded in the county property records by the owner, or by the GRANTEE if the owner has given GRANTEE authority to do so. Such PROJECT shall be open at reasonable times and shall be managed in a safe and attractive manner appropriate for public use.

35. Failure to comply with the provisions of the RULE or the terms and conditions of this PROJECT AGREEMENT will result in termination of the PROJECT AGREEMENT by the DEPARTMENT. The DEPARTMENT shall give the GRANTEE in violation of the RULE or this PROJECT AGREEMENT a notice in writing under Paragraph 26 of the particular violations stating a reasonable time to comply. Failure to comply within the time period stated in the written notice shall result in termination of the PROJECT AGREEMENT and shall result in the imposition of the terms in Paragraph 31.
36. In the event of conflict in the provisions of the RULE, the PROJECT AGREEMENT and the Project Application, the provisions of the RULE shall control over this PROJECT AGREEMENT and this PROJECT AGREEMENT shall control over the Project Application documents.
37. If the DEPARTMENT determines that site control is not sufficient under the RULE, or has been compromised, the DEPARTMENT shall give the GRANTEE a notice in writing and a reasonable time to comply. If the deficiency is not corrected within the time specified in the notice, the DEPARTMENT shall terminate this PROJECT AGREEMENT and shall impose the terms of Paragraph 31.
38. Pursuant to section 216.347, Florida Statutes, the GRANTEE is prohibited from spending FRDAP grant funds for the purpose of lobbying the legislature, the judicial branch, or a state agency.
39.
  - A. No person on the grounds of race, creed, color, national origin, age, sex, marital status or disability, shall be excluded from participation in; be denied the proceeds or benefits of; or be otherwise subjected to discrimination in performance of this PROJECT AGREEMENT.
  - B. An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid on a contract to provide goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not award or perform work as a contractor, supplier, subcontractor, or consultant under contract with any public entity, and may not transact business with any public entity. The Florida Department of Management Services is responsible for maintaining the discriminatory vendor list which may be found at

[http://dms.myflorida.com/business\\_operations/state\\_purchasing/vendor\\_information/convicted\\_suspended\\_discriminatory\\_complaints\\_vendor\\_lists/discriminatory\\_vendor\\_list](http://dms.myflorida.com/business_operations/state_purchasing/vendor_information/convicted_suspended_discriminatory_complaints_vendor_lists/discriminatory_vendor_list). Questions regarding the discriminatory vendor list may be directed to the Florida Department of Management Services, Office of Supplier Diversity at (850) 487-0915.

40. Each party hereto agrees that it shall be solely responsible for the wrongful acts of its employees and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity or the provisions of section 768.28, Florida Statutes.
41. The PROJECT AGREEMENT has been delivered in the State of Florida and shall be construed in accordance with the laws of Florida. Wherever possible, each provision of this PROJECT AGREEMENT shall be interpreted in such manner as to be effective and valid under applicable Florida law, but if any provision of this PROJECT AGREEMENT shall be prohibited or invalid under applicable Florida law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this PROJECT AGREEMENT. Any action hereon or in connection herewith shall be brought in Leon County, Florida unless prohibited by applicable law.
42. No delay or failure to exercise any right, power or remedy accruing to either party upon breach or default by either party under this PROJECT AGREEMENT shall impair any such right, power or remedy of either party; nor shall such delay or failure be construed as a waiver of any such breach or default, or any similar breach or default thereafter.
43. This PROJECT AGREEMENT is not intended nor shall it be construed as granting any rights, privileges or interest to any third party without mutual written agreement of the parties hereto.
44. This PROJECT AGREEMENT is an exclusive contract and may not be assigned in whole or in part without the prior written approval of the DEPARTMENT.
45. This PROJECT AGREEMENT represents the entire agreement of the parties. Any alterations, variations, changes, modifications or waivers of provisions of this PROJECT AGREEMENT shall only be valid when they have been reduced to writing, in the form of an Amendment duly executed by each of the parties hereto, and attached to the original of this PROJECT AGREEMENT.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be duly executed on the day and year last written above.

STATE OF FLORIDA DEPARTMENT  
OF ENVIRONMENTAL PROTECTION

SEMINOLE COUNTY

DO NOT SIGN  
By: \_\_\_\_\_  
Division Director (or Designee)  
Division of Recreation and Parks

By: \_\_\_\_\_  
Printed Name: **Brenda Carey**  
Title: **Chairman**

DO NOT DATE  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

Address:  
Office of Information and Recreation  
Services  
Division of Recreation and Parks  
3900 Commonwealth Boulevard  
Mail Station 585  
Tallahassee, Florida 32399-3000

Address:  
1101 East First Street  
Altamonte Springs, FL 32771

  
DEP Grant Manager

\_\_\_\_\_  
Grantee Attorney

Approved as to Form and Legality:  
This form has been pre-approved as to  
form and legality by Suzanne Brantley,  
Assistant General Counsel, on  
June 12, 2008 for use for one year.

List of attachments/exhibits included as part of this Agreement:

Specify Type	Letter/ Number	Description (include number of pages)
<u>Attachment</u>	<u>1</u>	<u>Special Audit Requirements (5 Pages)</u>

## ATTACHMENT 1

### SPECIAL AUDIT REQUIREMENTS

The administration of resources awarded by the Department of Environmental Protection (*which may be referred to as the "Department", "DEP", "FDEP" or "Grantor", or other name in the contract/agreement*) to the recipient (*which may be referred to as the "Contractor", Grantee" or other name in the contract/agreement*) may be subject to audits and/or monitoring by the Department of Environmental Protection, as described in this attachment.

#### MONITORING

In addition to reviews of audits conducted in accordance with OMB Circular A-133 and Section 215.97, 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 OMB Circular A-133, as revised, and/or other procedures. By entering into this Agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of Environmental Protection. In the event the Department of Environmental Protection determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Department to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer or Auditor General.

#### AUDITS

##### **PART I: FEDERALLY FUNDED**

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in OMB Circular A-133, as revised.

1. In the event that the recipient expends \$500,000 or more in Federal awards in its fiscal year, the recipient must have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133, as revised. EXHIBIT 1 to this Agreement indicates Federal funds awarded through the Department of Environmental Protection by this Agreement. In determining the Federal awards expended in its fiscal year, the recipient shall consider all sources of Federal awards, including Federal resources received from the Department of Environmental Protection. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by OMB Circular A-133, as revised. An audit of the recipient conducted by the Auditor General in accordance with the provisions of OMB Circular A-133, as revised, will meet the requirements of this part.
2. In connection with the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in Subpart C of OMB Circular A-133, as revised.
3. If the recipient expends less than \$500,000 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, is not required. In the event that the recipient expends less than \$500,000 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, the cost of the audit must be paid from non-Federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other than Federal entities).
4. The recipient may access information regarding the Catalog of Federal Domestic Assistance (CFDA) via the internet at <http://12.46.245.173/cfda/cfda.html>.

## PART II: STATE FUNDED

This part is applicable if the recipient is a nonstate entity as defined by Section 215.97(2)(m), Florida Statutes.

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year of such recipient, the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this Agreement indicates state financial assistance awarded through the Department of Environmental Protection by this Agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Environmental Protection, 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.
2. In connection with the audit requirements addressed in Part II, paragraph 1; the recipient shall ensure that the audit complies with the requirements of Section 215.97(7), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the recipient expends less than \$500,000 in state financial assistance in its fiscal year, an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than \$500,000 in state financial assistance in its fiscal year, and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than State entities).
4. For information regarding the Florida Catalog of State Financial Assistance (CSFA), a recipient should access the Florida Single Audit Act website located at <https://apps.fldfs.com/fsaa> for assistance. In addition to the above websites, the following websites may be accessed for information: Legislature's Website at <http://www.leg.state.fl.us/Welcome/index.cfm>, State of Florida's website at <http://www.myflorida.com/>, Department of Financial Services' Website at <http://www.fldfs.com/> and the Auditor General's Website at <http://www.state.fl.us/audgen>.

## PART III: OTHER AUDIT REQUIREMENTS

*(NOTE: This part would be used to specify any additional audit requirements imposed by the State awarding entity that are solely a matter of that State awarding entity's policy (i.e., the audit is not required by Federal or State laws and is not in conflict with other Federal or State audit requirements). Pursuant to Section 215.97(8), Florida Statutes, State agencies may conduct or arrange for audits of State financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the State awarding agency must arrange for funding the full cost of such additional audits.)*

## PART IV: REPORT SUBMISSION

1. Copies of reporting packages for audits conducted in accordance with OMB Circular A-133, as revised, and required by PART I of this Attachment shall be submitted, when required by Section .320 (d), OMB Circular A-133, as revised, by or on behalf of the recipient directly to each of the following:

- A. The Department of Environmental Protection at the following address:

**Audit Director**

Florida Department of Environmental Protection  
Office of the Inspector General, MS 40  
3900 Commonwealth Boulevard  
Tallahassee, Florida 32399-3000

- B. The Federal Audit Clearinghouse designated in OMB Circular A-133, as revised (the number of copies required by Sections .320 (d)(1) and (2), OMB Circular A-133, as revised, should be submitted to the Federal Audit Clearinghouse), at the following address:

Federal Audit Clearinghouse  
Bureau of the Census  
1201 East 10th Street  
Jeffersonville, IN 47132

- C. Other Federal agencies and pass-through entities in accordance with Sections .320 (e) and (f), OMB Circular A-133, as revised.

2. Pursuant to Section .320(f), OMB Circular A-133, as revised, the recipient shall submit a copy of the reporting package described in Section .320(c), OMB Circular A-133, as revised, and any management letters issued by the auditor, to the Department of Environmental Protection at the following address:

**Audit Director**

Florida Department of Environmental Protection  
Office of the Inspector General, MS 40  
3900 Commonwealth Boulevard  
Tallahassee, Florida 32399-3000

3. Copies of financial reporting packages required by PART II of this Attachment shall be submitted by or on behalf of the recipient directly to each of the following:

- A. The Department of Environmental Protection at the following address:

**Audit Director**

Florida Department of Environmental Protection  
Office of the Inspector General, MS 40  
3900 Commonwealth Boulevard  
Tallahassee, Florida 32399-3000

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

State of Florida Auditor General  
Room 401, Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

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4. Copies of reports or management letters required by PART III of this Attachment shall be submitted by or on behalf of the recipient directly to the Department of Environmental Protection at the following address:

**Audit Director**

Florida Department of Environmental Protection  
Office of the Inspector General, MS 40  
3900 Commonwealth Boulevard  
Tallahassee, Florida 32399-3000

5. Any reports, management letters, or other information required to be submitted to the Department of Environmental Protection pursuant to this Agreement shall be submitted timely in accordance with OMB Circular A-133, Florida Statutes, or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.
6. Recipients, when submitting financial reporting packages to the Department of Environmental Protection for audits done in accordance with OMB Circular A-133, or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

**PART V: RECORD RETENTION**

The recipient shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of **5** years from the date the audit report is issued, and shall allow the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General upon request for a period of **3** years from the date the audit report is issued, unless extended in writing by the Department of Environmental Protection.

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**EXHIBIT – 1**

FUNDS AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

<b>Federal Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following:</b>					
Federal Program Number	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category

<b>State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Matching Resources for Federal Programs:</b>					
Federal Program Number	Federal Agency	CFDA	CFDA Title	Funding Amount	State Appropriation Category

<b>State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Resources Subject to Section 215.97, F.S.:</b>						
State Program Number	Funding Source	State Fiscal Year	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category
A9001	Florida Forever Funds	FY2008-2009	37.017	Florida Recreation Development Assistance Program	\$135,611.00	140002

<b>Total Award</b>					\$135,611.00
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For each program identified above, the recipient shall comply with the program requirements described in the Catalog of Federal Domestic Assistance (CFDA) [<http://12.46.245.173/cfda/cfda.html>] and/or the Florida Catalog of State Financial Assistance (CSFA) [<https://apps.fldfs.com/fsaa/searchCatalog.aspx>]. The services/purposes for which the funds are to be used are included in the Contract scope of services/work. Any match required by the recipient is clearly indicated in the Contract.