

GULF COUNTY
FY2021 AUDIT REVIEW
Addendum to Management Letter

Addendum to Management Letter pertaining to the Highland View Water & Sewer District, the Howard Creek Fire Control District, the Overstreet Fire Control District, the St. Joseph Fire Control District, and the Tupelo Fire Control District, as required by Sections 218.39(3)(c), and 218.32(1)(e)2-3, Florida Statutes:

PART A – Dependent Fire Control Districts:

- (1) The total number of district employees compensated in the last pay period of the fiscal year, *(there are no employees for the above Dependent Special Districts; therefore, there is no compensation to report for the last pay period of the fiscal year).*
- (2) The total number of independent contractors compensated in the last month of the fiscal year, *(there were no independent contractors compensated in the last month of the fiscal year).*
- (3) All compensation paid or accrued to employees, *(total paid or accrued compensation for employees is \$0.00).*
- (4) All compensation paid or accrued to independent contractors, *(total paid or accrued compensation to independent contractors is \$0.00).*
- (5) Each construction project with costs of at least \$65,000 approved by the district and scheduled to begin after October 1 of the reporting year and total expenditures of such project, and *(there are no construction projects to report in this fiscal year).*
- (6) A budget variance report based on the budget adopted under Section 189.016(4) F.S., and the amended budget under Section 189.016(6), F.S. *(budget variance report attached hereto as Exhibit A).*

PART B – Highland View Water & Sewer District:

- (1) The Board of County Commissioners voted to dissolve its inactive Highland View Water & Sewer District by Resolutions 2015-49, and 2020-43.
- (2) The Board of County Commissioners transferred assets and ownership of the Highland View Water & Sewer System to the City of Port St. Joe by Agreement and Deed of Conveyance, as recorded in ORB 461 Page 219 on 06/23/2008.
- (3) The Highland View Water & Sewer District is not an active Special District under the Official List of Special Districts as managed by the Florida Department of Economic Opportunity who filed the Notice of Declaration of Inactive Status (Exhibit B) to the appropriate Legislative presiding officers and standing committees who have Special District oversight.

(4) Any reference in the Management Letter regarding the Highland View Water & Sewer District should be that it is in an inactive state awaiting Legislative action to repeal and dissolve the Special District.

Rebecca L. Norris
Gulf County Clerk of County & County Comptroller
August 31, 2022

Attachments:
Exhibit A – Budget Variance Reports
Exhibit B – DEO Declaration of Inactive Status

**ST. JOSEPH FIRE CONTROL DISTRICT
BUDGET AND ACTUAL
YEAR ENDED 09/30/2021**

	Budget Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Taxes	604,244.00	604,244.00	582,989.41	21,254.59
Intergovernmental	-	-	67,826.18	(67,826.18)
Misc Revenues	-	-	-	-
Total Revenues:	604,244.00	604,244.00	650,815.59	(46,571.59)
Expenditures:				
Public Safety	283,325.00	294,715.00	214,125.92	80,589.08
Capital Outlay	507,114.00	495,724.00	18,960.20	476,763.80
Total Expenditures	790,439.00	790,439.00	233,086.12	557,352.88
Excess(deficiency) of Revenues over(under) Expenditures	(186,195.00)	(186,195.00)	417,729.47	(603,924.47)
Other Financing Sources (uses)				
Transfers In	-	-	-	-
Transfers Out	(44,121.00)	(44,121.00)	(33,094.23)	(11,026.77)
Total Other Financing Sources	(44,121.00)	(44,121.00)	(33,094.23)	(11,026.77)
Net change in fund balance	(230,316.00)	(230,316.00)	384,635.24	(614,951.24)
Fund Balance - beginning	790,446.73	790,446.73	790,446.73	-
Fund Balance - ending	560,130.73	560,130.73	1,175,081.97	(614,951.24)

**TUPELO FIRE CONTROL DISTRICT
BUDGET AND ACTUAL
YEAR ENDED 09/30/2021**

	Budget Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Taxes	58,247.00	58,247.00	56,495.93	1,751.07
Intergovernmental	-	-	5,997.60	(5,997.60)
Misc Revenues	-	-	100.00	(100.00)
Total Revenues:	58,247.00	58,247.00	62,593.53	(4,346.53)
Expenditures:				
Public Safety	45,075.00	51,316.00	42,106.50	9,209.50
Capital Outlay	26,158.00	29,250.00	8,104.00	21,146.00
Total Expenditures	71,233.00	80,566.00	50,210.50	30,355.50
Excess(deficiency) of Revenues over(under) Expenditures	(12,986.00)	(22,319.00)	12,383.03	(34,702.03)
Other Financing Sources (uses)				
Transfers In	-	-	-	-
Transfers Out	(6,745.00)	(6,745.00)	(5,058.99)	(1,686.01)
Total Other Financing Sources	(6,745.00)	(6,745.00)	(5,058.99)	(1,686.01)
Net change in fund balance	(19,731.00)	(29,064.00)	7,324.04	(36,388.04)
Fund Balance - beginning	209,236.63	209,236.63	209,236.63	-
Fund Balance - ending	189,505.63	180,172.63	216,560.67	(36,388.04)

**OVERSTREET FIRE CONTROL DISTRICT
BUDGET AND ACTUAL
YEAR ENDED 09/30/2021**

	Budget Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Taxes	26,958.00	26,958.00	26,223.23	734.77
Intergovernmental	-	-	2,425.91	(2,425.91)
Misc Revenues	-	-	-	-
Total Revenues:	26,958.00	26,958.00	28,649.14	(1,691.14)
Expenditures:				
Public Safety	23,600.00	23,600.00	17,466.61	6,133.39
Capital Outlay	23,858.00	23,858.00	-	23,858.00
Total Expenditures	47,458.00	47,458.00	17,466.61	29,991.39
Excess(deficiency) of Revenues over(under) Expenditures	(20,500.00)	(20,500.00)	11,182.53	(31,682.53)
Other Financing Sources (uses)				
Transfers In	-	-	-	-
Transfers Out	(3,372.00)	(3,372.00)	(2,529.49)	(842.51)
Total Other Financing Sources	(3,372.00)	(3,372.00)	(2,529.49)	(842.51)
Net change in fund balance	(23,872.00)	(23,872.00)	8,653.04	(32,525.04)
Fund Balance - beginning	48,100.92	48,100.92	48,100.92	-
Fund Balance - ending	24,228.92	24,228.92	56,753.96	(32,525.04)

**HOWARD CREEK FIRE CONTROL DISTRICT
BUDGET AND ACTUAL
YEAR ENDED 09/30/2021**

	Budget Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Taxes	17,743.00	17,743.00	17,179.80	563.20
Intergovernmental	-	-	1,119.50	(1,119.50)
Misc Revenues	-	-	-	-
Total Revenues:	17,743.00	17,743.00	18,299.30	(556.30)
Expenditures:				
Public Safety	21,560.00	21,560.00	4,040.74	17,519.26
Capital Outlay	21,173.00	21,173.00	4,568.46	16,604.54
Total Expenditures	42,733.00	42,733.00	8,609.20	34,123.80
Excess(deficiency) of Revenues over(under) Expenditures	(24,990.00)	(24,990.00)	9,690.10	(34,680.10)
Other Financing Sources (uses)				
Transfers In	-	-	-	-
Transfers Out	(1,967.00)	(1,967.00)	(1,475.54)	(491.46)
Total Other Financing Sources	(1,967.00)	(1,967.00)	(1,475.54)	(491.46)
Net change in fund balance	(26,957.00)	(26,957.00)	8,214.56	(35,171.56)
Fund Balance - beginning	48,342.14	48,342.14	48,342.14	-
Fund Balance - ending	21,385.14	21,385.14	56,556.70	(35,171.56)