

**GULF COUNTY  
FY2122 AUDIT  
Addendum to Management Letter**

Addendum to Management Letter pertaining to the Howard Creek Fire Control District, the Overstreet Fire Control District, the St. Joseph Fire Control District, and the Tupelo Fire Control District and the Highland View Water & Sewer 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 of the above Dependent Specials 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 of the above Dependent Specials Districts for the last month of the fiscal year.*
- (3) All compensation paid or accrued to employees.  
*Total paid or accrued compensation to 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 cost 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.  
*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 is that it is in an inactive state awaiting Legislative action to repeal and dissolve the Special District.

E. Leo Bebeau  
Director of Finance and Management  
Gulf County Clerk of Court & County Comptroller  
July 18, 2023

Attachments:

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

**GULF COUNTY, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**ST. JOSEPH FIRE CONTROL DISTRICT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts			Variance with Final Budget - Favorable (Unfavorable)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 686,771	\$ 686,771	\$ 674,857	\$ (11,914)
Intergovernmental	-	-	75,058	75,058
Miscellaneous revenues	-	-	-	-
<b>Total revenues</b>	<b>686,771</b>	<b>686,771</b>	<b>749,915</b>	<b>63,144</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public safety	271,455	283,970	185,025	98,945
Capital outlay	171,189	159,684	20,227	139,457
<b>Total expenditures</b>	<b>442,644</b>	<b>443,654</b>	<b>205,252</b>	<b>238,402</b>
Excess (deficiency) of revenues over (under) expenditures	244,127	243,117	544,663	301,546
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(44,121)	(44,121)	(27,310)	16,811
<b>Total other financing sources (uses)</b>	<b>(44,121)</b>	<b>(44,121)</b>	<b>(27,310)</b>	<b>16,811</b>
Net changes in fund balances	200,006	198,996	517,353	318,357
Fund balances - beginning	1,175,081	1,175,081	1,175,081	-
Fund balances - ending	<u>\$ 1,375,087</u>	<u>\$ 1,374,077</u>	<u>\$ 1,692,434</u>	<u>\$ 318,357</u>

**GULF COUNTY, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**TUPELO FIRE CONTROL DISTRICT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Taxes	\$ 65,307	\$ 65,307	\$ 63,927	\$ (1,380)
Intergovernmental	-	-	6,592	6,592
Miscellaneous revenues	-	-	442	442
<b>Total revenues</b>	<b>65,307</b>	<b>65,307</b>	<b>70,961</b>	<b>5,654</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public safety	36,565	64,471	62,826	1,645
Capital outlay	128,395	116,154	87,859	28,295
<b>Total expenditures</b>	<b>164,960</b>	<b>180,625</b>	<b>150,685</b>	<b>29,940</b>
Excess (deficiency) of revenues over (under) expenditures	(99,653)	(115,318)	(79,724)	35,594
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(6,745)	(6,745)	(4,175)	2,570
<b>Total other financing sources (uses)</b>	<b>(6,745)</b>	<b>(6,745)</b>	<b>(4,175)</b>	<b>2,570</b>
Net changes in fund balances	(106,398)	(122,063)	(83,899)	38,164
Fund balances - beginning	216,561	216,561	216,561	-
Fund balances - ending	<u>\$ 110,163</u>	<u>\$ 94,498</u>	<u>\$ 132,662</u>	<u>\$ 38,164</u>

**GULF COUNTY, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**OVERSTREET FIRE CONTROL DISTRICT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Taxes	\$ 28,897	\$ 28,897	\$ 28,450	\$ (447)
Intergovernmental	-	-	3,260	3,260
Miscellaneous revenues	-	-	-	-
<b>Total revenues</b>	<b>28,897</b>	<b>28,897</b>	<b>31,710</b>	<b>2,813</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public safety	23,240	24,540	19,986	4,554
Capital outlay	17,818	17,818	1,182	16,636
<b>Total expenditures</b>	<b>41,058</b>	<b>42,358</b>	<b>21,168</b>	<b>21,190</b>
Excess (deficiency) of revenues over (under) expenditures	(12,161)	(13,461)	10,542	24,003
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(3,372)	(3,372)	(2,087)	1,285
<b>Total other financing sources (uses)</b>	<b>(3,372)</b>	<b>(3,372)</b>	<b>(2,087)</b>	<b>1,285</b>
Net changes in fund balances	(15,533)	(16,833)	8,455	25,288
Fund balances - beginning	56,754	56,754	56,754	-
Fund balances - ending	<u>\$ 41,221</u>	<u>\$ 39,921</u>	<u>\$ 65,209</u>	<u>\$ 25,288</u>

**GULF COUNTY, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET TO ACTUAL**  
**HOWARD CREEK FIRE CONTROL DISTRICT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Budgeted Amounts</u>			Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Taxes	\$ 18,472	\$ 18,472	\$ 18,060	\$ (412)
Intergovernmental	-	-	1,448	1,448
Miscellaneous revenues	-	-	-	-
Total revenues	<u>18,472</u>	<u>18,472</u>	<u>19,508</u>	<u>1,036</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
Public safety	16,140	16,140	5,981	10,159
Capital outlay	-	-	-	-
Total expenditures	<u>16,140</u>	<u>16,140</u>	<u>5,981</u>	<u>10,159</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,332</u>	<u>2,332</u>	<u>13,527</u>	<u>11,195</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	<u>(1,967)</u>	<u>(1,967)</u>	<u>(1,218)</u>	<u>749</u>
Total other financing sources (uses)	<u>(1,967)</u>	<u>(1,967)</u>	<u>(1,218)</u>	<u>749</u>
Net changes in fund balances	365	365	12,309	11,944
Fund balances - beginning	<u>56,556</u>	<u>56,556</u>	<u>56,556</u>	<u>-</u>
Fund balances - ending	<u>\$ 56,921</u>	<u>\$ 56,921</u>	<u>\$ 68,865</u>	<u>\$ 11,944</u>

**Ron DeSantis**  
GOVERNOR



**Dane Eagle**  
SECRETARY

May 21, 2021

The Honorable Chris Sprowls, Speaker  
Florida House of Representatives  
420 The Capitol  
402 South Monroe Street  
Tallahassee, Florida 32399-1300

The Honorable Ralph E. Massullo, MD, Chair  
House State Affairs Committee  
209 House Office Building  
402 South Monroe Street  
Tallahassee, Florida 32399-1300

The Honorable Wilton Simpson, President  
Florida Senate  
409 The Capitol  
404 South Monroe Street  
Tallahassee, Florida 32399-1100

The Honorable Jackie Toledo, Chair  
House Local Administration and Veterans Affairs  
Subcommittee  
209 House Office Building  
402 South Monroe Street  
Tallahassee, Florida 32399-1300

The Honorable Jennifer Bradley, Chair  
Senate Committee on Community Affairs  
315 Knott Building  
404 South Monroe Street  
Tallahassee, Florida 32399-1100

Re: Notice of Declaration of Inactive Status

Dear Speaker Sprowls, President Simpson, and Committee Chairs:

The Florida Department of Economic Opportunity (DEO) administers Chapter 189, Florida Statutes (the Uniform Special District Accountability Act), which charges DEO's Special District Accountability Program with duties related to special districts. Among these duties is to follow the procedures of section 189.062, Florida Statutes, to declare inactive any special district when it meets at least one of six criteria. Upon declaring a special district inactive that was created by a special act of the Legislature, DEO must provide a notice of declaration of inactive status referencing each known special act to the Speaker of the House of Representatives, the President of the Senate, and the standing committees of the Senate and the House of Representatives charged with special district oversight as determined by the presiding officers of each respective chamber and the Legislative Auditing Committee.

Florida Department of Economic Opportunity | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399  
850.245.7105 | [www.FloridaJobs.org](http://www.FloridaJobs.org)  
[www.twitter.com/FLDEO](https://www.twitter.com/FLDEO) | [www.facebook.com/FLDEO](https://www.facebook.com/FLDEO)

An equal opportunity employer/program. Auxiliary aids and service are available upon request to individuals with disabilities. All voice telephone numbers on this document may be reached by persons using TTY/TTD equipment via the Florida Relay Service at 711.

Please be advised that DEO has declared the following three special districts inactive:

**Calhoun County Transportation Authority (Calhoun County)**

- **Known Special Act:** Chapter 76-341, Laws of Florida.
- **Inactive Criteria:** Registered agent letter dated February 17, 2021, notifying DEO that the special district has taken no action for more than two years and has not had a governing body for more than two years (section 189.062(1)(a)1.-2., Florida Statutes).
- **Date Declared Inactive:** April 15, 2021.

**Dead Lakes Water Management District (Calhoun and Gulf County)**

- **Known Special Act:** Chapter 57-1115, Laws of Florida.
- **Inactive Criteria:** Resolution of the Gulf County Board of County Commissioners dated October 27, 2020, resolving that the special district has had no governing body members and has taken no action for many years (section 189.062(1)(a)1.-2., Florida Statutes); Letter from Calhoun County dated February 17, 2021, notifying DEO that the County is in agreement with Gulf County regarding the need to declare the special district inactive.
- **Date Declared Inactive:** April 22, 2021.

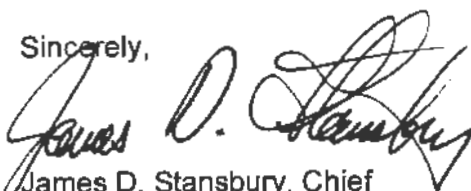
**Highland View Water and Sewer District (Gulf County)**

- **Known Special Acts:** Chapters 61-2212 and 85-417, Laws of Florida.
- **Inactive Criteria:** Resolution of the Gulf County Board of County Commissioners dated October 27, 2020, resolving that the special district has had no governing body members and has taken no action for many years (section 189.062(1)(a)1.-2., Florida Statutes).
- **Date Declared Inactive:** April 22, 2021.

Section 189.062(3)(a), Florida Statutes, provides that a notice of declaration of inactive status is sufficient notice as required by section 10, Article III of the State Constitution to authorize the Legislature to repeal any special laws so reported and that each special act creating or amending the charter of a special district declared inactive may be repealed by general law.

If you have any questions, please have your office contact Ms. Valerie Wright, Assistant General Counsel, at 850-245-7150.

Sincerely,



James D. Stansbury, Chief  
Bureau of Community Planning and Growth

JDS/jg

cc: Carla Hand, Registered Agent for the Calhoun County Transportation Authority  
Donald Butler, Registered Agent for the Dead Lakes Water Management District and the  
Highland View Water and Sewer District, c/o Kari Summers, Deputy Administrator, Gulf County