

**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT  
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FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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## **INDEPENDENT AUDITORS' REPORT**

Board of Supervisors of the  
Hillsborough Soil and Water Conservation District  
Plant City, Florida

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

We have audited the accompanying financial statements of the Hillsborough Soil and Water Conservation District (the "District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the District as of September 30, 2020, and the respective changes in financial position and the budgetary comparison for the General Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with Government Auditing Standards, we have also issued our report dated December 29, 2021, on our consideration of the district's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Hamilton & Associates, LLC*

Brandon, Florida  
December 29, 2021

**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

The management of the Hillsborough Soil and Water Conservation District ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented in this discussion and analysis in conjunction with the District's Independent Auditors' Report, basic financial statements, and accompanying notes.

**Financial Highlights**

The assets of the District exceeded its liabilities as of September 30, 2020, by \$82,698 (net position). This amount may be used to meet the government's ongoing operating obligations.

The government's total net position increased \$28,025 for the fiscal year ended September 30, 2020.

The District's total expenses for all activities were \$362,066 for the year.

**Overview of the Financial Statements**

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

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund, the general fund, a governmental fund.

*Governmental Funds* - are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. This fund is reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The differences between the district-wide activities (reported in the statement of net assets and the statement of activities) and the general fund are reconciled on separate schedules.

**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

The notes to the financial statements provide additional information that is essential to a full understanding of a government's financial position.

**Financial Analysis**

Assets exceeded liabilities by \$82,698 at the close of the most recent fiscal year. The unrestricted net position may be used to meet the District's ongoing operations.

The following table highlights the net position as of September 30, 2020:

Assets	\$ 82,698
Total Assets	82,698
Net position - Unrestricted	82,698
Total Net Position	\$ 82,698

Assets of the District consist entirely of cash deposits held in financial institutions at September 30, 2020. The District has no liabilities or obligations at September 30, 2020. The District has no capital assets.

The following table highlights the changes in net position for the year ended September 30, 2020:

Revenue	
Intergovernmental Revenue	\$ 209,129
Conservation Activities	180,963
Total Revenue	390,092
Program Expenses	
General Government	200,999
Conservation	161,067
Total Expenses	362,066
Increase in Net Position	28,026
Net Position - Beginning	54,672
Net Position - Ending	\$ 82,698

Intergovernmental revenues consist of revenues from Hillsborough County for administrative costs of running the District's operations. Revenues from Conservation activities consist primarily of grants from the Florida Department of Agriculture and Consumer Services (FDACS). Likewise, expenses are for administrative and general government activities, and for conservation activities.

The District has a single fund, the General Fund. The net position is unrestricted and available for use in the District's operations at the discretion of the board of supervisors.

**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**Requests for Information**

This financial report is designed to provide our readers with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources received. If you have questions about this report or need additional financial information, contact the Board of Supervisors at Hillsborough Soil and Water Conservation District, 201 S. Collins Street, Suite 202, Plant City, Florida, 33563.

**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT  
STATEMENT OF NET POSITION  
AS OF SEPTEMBER 30, 2020**

**Assets**

Cash and cash equivalents	\$ 82,698
Grant receivable	<u>-</u>
<b>Total Assets</b>	<b><u><u>\$ 82,698</u></u></b>

**Liabilities**

Liabilities	<u>\$ -</u>
Total Liabilities	-

**Net Position**

Unrestricted	<u>82,698</u>
<b>Total Liabilities &amp; Net Position</b>	<b><u><u>\$ 82,698</u></u></b>



**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

<b>Functions/Programs</b>	<b>Program Revenues</b>			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants	Governmental Activities
Primary Government:				
Government Activities:				
General Government	\$ 200,999	\$ 209,129	\$ -	\$ 8,130
Conservation Activities	161,067	-	180,963	19,896
	362,066	209,129	180,963	28,026
 Change in Net Position				 28,026
 <b>Net Position - Beginning</b>				 <u>54,672</u>
 <b>Net Position - Ending</b>				 <u><u>\$ 82,698</u></u>

**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT  
BALANCE SHEET - GOVERNMENTAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Major Fund	Total Governmental Fund
<b>Assets</b>	General Fund	
Cash and cash equivalents	\$ 82,698	\$ 82,698
Accounts receivable	-	-
<b>Total Assets</b>	<b>\$ 82,698</b>	<b>\$ 82,698</b>
<b>Liabilities</b>		
Liabilities	\$ -	\$ -
Total liabilities	-	-
<b>Fund Balance</b>		
Unassigned	82,698	82,698
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 82,698</b>	<b>\$ 82,698</b>

**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –  
BUDGET AND ACTUAL – GOVERNMENTAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Budgeted Amounts</u>		Variance with Final Budget - Positive (Negative)
	<u>Original &amp; Final</u>	<u>Actual Amounts</u>	
<b>Revenues</b>			
Intergovernmental	\$ 276,929	\$ 209,129	\$ (67,800)
Grants	<u>232,176</u>	<u>180,963</u>	<u>(51,213)</u>
Total revenues	509,105	390,092	(119,013)
<b>Expenditures</b>			
Current:			
General Government	276,929	200,999	(75,930)
Conservation	<u>232,176</u>	<u>161,067</u>	<u>(71,109)</u>
Total Expenditures	509,105	362,066	(147,039)
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	28,026	<u>\$ 28,026</u>
<b>Fund Balance - Beginning</b>		<u>54,672</u>	
<b>Fund Balance - Ending</b>		<u>\$ 82,698</u>	

**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity

Hillsborough Soil and Water Conservation District (the "District") is an independent special district created on August 5, 1946. The District was organized in accordance with Florida Statutes, Chapter 582. The purpose of the District is to "promote and encourage the wise use, management and general conservation of soil, water and related natural resources".

The District is governed by an elected board of five individuals from Hillsborough County. The operations of the District are performed by employees of Hillsborough County and the U.S. Department of Agriculture as outlined in the Memorandum of Understanding.

There are no component units that should be included within the District's financial statements.

The District's financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District. These funds were audited as a component unit of Hillsborough County in prior fiscal years.

Government-Wide and Fund Financial Statements

The District is a special-purpose government engaged in one primary activity, soil and water conservation. The District accounts for all financial resources in one fund, the General Fund, which includes all government activities of the District, which are supported primarily by intergovernmental revenues. Accordingly, the Government-wide and Governmental Fund Financial Statements of the District are combined using a columnar format that reconciles individual line items of General Fund financial data to Government-wide data in separate columns on the face of the financial statements. The Government-wide financial statements consist of the Statement of Net Position and the Statements of Activities.

Fund financial statements are presented for the District's General Fund. This fund is considered to be a major fund.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resource measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the District considers revenues to be available if they are collected within sixty days of the end of the current fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

Assets, Liabilities, and Net Position

- 1) *Cash and Cash Equivalents* – The District's cash deposits are held by a commercial bank qualified as a public depository under Florida law. All deposits are insured by the Federal Deposit Insurance Corporation.
- 2) *Receivable from Other Governments* – This amount represents reimbursable grant expenditures that are due from other governments. All receivables are reported at their gross value and where appropriate, are reduced by the estimated portion that is expected to be uncollectible.
- 3) *Fund Balances* – In accordance with generally accepted accounting standards, the District classifies governmental fund balances as follows:
  - *Unrestricted Fund Balance* – represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications of the General Fund.

Budgets and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) The Board of Supervisors submits to the Chief Deputy, Clerk of County Commissioners, a proposed operating budget for the fiscal year. The operating budget includes the proposed expenditures for the upcoming year.
- 2) The budget is approved by the Board of County Commissioners.
- 3) The budget for the District is adopted on a basis consistent with generally accepted accounting principles (GAAP).
- 4) Any amendments to the budget must be approved by the Board of County Commissioners.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Date of Management's Review

Management has evaluated subsequent events through December 29, 2021, the date on which the financial statements were available to be issued, and found no significant events requiring disclosure.

**HILLSBOROUGH SOIL AND WATER CONSERVATION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

**NOTE 2 – CASH**

The District's cash balances were entirely covered by federal depository insurance. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

As of September 30, 2020, the cash balances consisted of the following:

Petty Cash	\$	395
Checking Accounts - CenterState Bank		<u>82,303</u>
Total	\$	<u><u>82,698</u></u>

**NOTE 3 – OPERATIONAL SUPPORT**

The District's operations are supported in part by the United States Department of Agriculture through the Natural Resource Conservation Service (NRCS). As such, the partnership with NRCS provides the District with its office space and other occupancy costs including but not limited to utilities, janitorial services, and telephone service at no cost to the District. The NRCS also provides the District the use of office equipment at no cost. The benefit of such subsidies is not reflected within the financial statements as no objective basis is available to value these benefits.

**NOTE 4 – ECONOMIC DEPENDENCE**

The District's operations are substantially dependent on the receipt of revenue from the Florida Department of Agriculture and Consumer Services (FDACS) and Hillsborough County. Loss of these funds and/or large decreases in this type of funding would have a material effect on the District and a negative impact on overall operations.

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

Board of Supervisors of the  
Hillsborough Soil and Water Conservation District  
Plant City, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and General Fund of Hillsborough Soil and Water Conservation District ("District"), as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 29, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Hamilton & Associates, LLC*

Brandon, Florida  
December 29, 2021



**INDEPENDENT AUDITORS' MANAGEMENT LETTER  
PURSUANT TO THE RULES OF THE AUDITOR GENERAL  
FOR THE STATE OF FLORIDA**

Board of Supervisors of the  
Hillsborough Soil and Water Conservation District  
Plant City, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Hillsborough Soil and Water Conservation District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated December 29, 2021.

**Auditor's Responsibility**

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

**Other Reporting Requirements**

We have also issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountants' Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated December 29, 2021, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit.

**Official Title and Legal Authority**

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

### **Financial Condition and Management**

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require that we apply appropriate procedures and report the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, the results of our tests did not indicate that the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based, in part, on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Special District Component Units**

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we determined that all special district component units provided the necessary information for proper reporting in accordance with Section 219.39(3)(b), Florida Statutes.

### **Additional Matters**

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

### **Purpose of this Letter**

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

*Hamilton & Associates, LLC*

Brandon, Florida  
December 29, 2021