

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: Amendment 1 authorizing a one-year extension to the Recreational Trails Program (RTP) Project Grant Agreement No. T21023 for the Florida National Scenic Trail (FNST) Bridge Project with the Florida Department of Environmental Protection and Seminole County

DEPARTMENT: Public Works **DIVISION:** Engineering / Special Projects

AUTHORIZED BY: W. Gary Johnson **CONTACT:** David Martin, P.E. **EXT.** 5610
W. Gary Johnson, P.E., Director Jerry McCollum, P.E., County Engineer

Agenda Date <u>03/09/04</u>	Regular <input type="checkbox"/>	Consent <input checked="" type="checkbox"/>	Work Session <input type="checkbox"/>	Briefing <input type="checkbox"/>
	Public Hearing - 1:30 <input type="checkbox"/>		Public Hearing - 7:00 <input type="checkbox"/>	

MOTION/RECOMMENDATION:

Approve and authorize the Chairman to execute Amendment 1 authorizing a one-year extension to the Recreational Trails Program (RTP) Project Grant Agreement No. T21-023 with the Florida Department of Environmental Protection in the amount of \$80,000 of matching grant funds for the FNST Bridge Project to replace the existing bridge over the Econlockhatchee River within the Flagler Trail Corridor.

BACKGROUND:

Seminole County entered into the RTP Project Grant Agreement on February 17, 2002 and this amendment will extend the expiration date to February 17, 2005, due to difficulties in obtaining a submerged land easement from the FDEP. The FNST Bridge Project was awarded an \$80,000 grant to match \$80,000 in County funds. The cost of the bridge replacement is now estimated to be \$185,000. The \$80,000 grant is the maximum amount awarded under the RTP grants, which are administered by the Florida Department of Environmental Protection as a matching fund grant. The County will be required to cover the costs that exceed the \$160,000 contract amount. Adequate County monies are available for these additional costs within the current fiscal year budget for Flagler Trail improvements under the Trails Bond Fund.

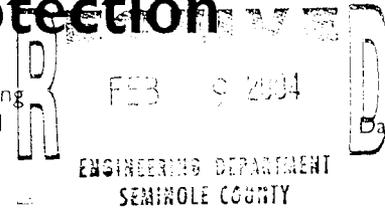
Attachments: Letter from FDEP
Amendment 1
Project Grant Agreement T21023

Reviewed by: <u>SR</u>
Co Atty: <u>SR</u>
DFS: _____
Other: _____
DCM: <u>JM</u>
CM: <u>JK</u>
File No. <u>CPWE 01</u>



Department of Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000



David B. Struhs
Secretary

Jeb Bush
Governor

February 4, 2004

Mr. David W. Martin, P.E.
Principal Engineer, Special Projects
Engineering Division
Seminole County
520 West Lake Mary Boulevard, Suite 200
Sanford, Florida 327743

Re: FNST Bridge
Recreational Trails Program Project No. T21023

Dear Mr. Martin:

Attached are two original amendments to extend the construction completion date for this project. Please execute and return both original copies to our office as soon as possible.

In signing the amendments, do not complete the blank spaces for the execution date. Our staff will date the amendment when formally executed by the Department of Environmental Protection and one original copy will be returned to you.

Your immediate attention to this matter is most appreciated. Should you have questions regarding the amendment process, please feel free to call me at (850) 245-2052

Sincerely,

Alexandra H. Weiss, CPM
Greenways & Trails Coordinator
Office of Greenways and Trails

AHW/
Attachment

"More Protection, Less Process"

Printed on recycled paper.

T21023
(DEP Contract Number)

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION

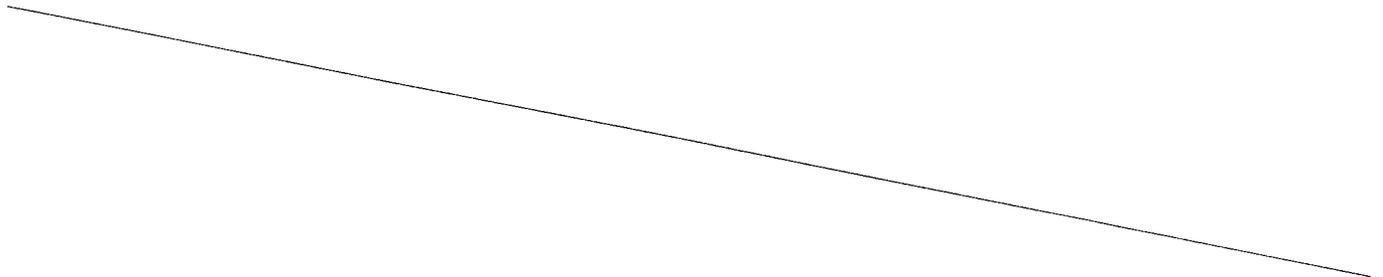
Amendment 1 to Agreement

This Amendment entered into on _____, 20____, serves to amend portions of the Agreement dated February 17, 2002, by and between the Department of Environmental Protection, (hereinafter referred to as "Department"), and Seminole County, Florida, hereinafter referred to as Grantee, pursuant to the Intermodal Surface Transportation Efficiency Act of 1991, (as amended), and the National Highway System Designation Act of 1995, for the project known as Florida Natural Scenic Trail Bridge, Project #T21023 ("Project").

In and for the mutual covenants between them, the Department and the Grantee agree that the following amendment shall apply to the above referenced Agreement:

Paragraph 7 is hereby replaced, revised and superseded by the following: The Grantee shall complete all Project construction by the construction completion date, February 17, 2005.

In each and every respect the terms of the original Agreement, except as amended hereby, shall remain unchanged and the same are hereby ratified, approved and confirmed by the parties hereto as of the amendment date.



The parties hereto have duly executed this Agreement on the day and year first above written.

STATE OF FLORIDA DEPARTMENT
OF ENVIRONMENTAL PROTECTION

SEMINOLE COUNTY, FLORIDA

By: _____

By: _____

Name: _____

Director or Designee
Office of Greenways and Trails

Name: _____

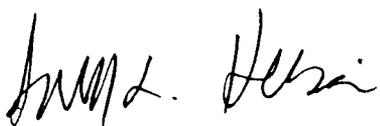
Title: _____

Address:
520 West Lake Mary Boulevard
Sanford, Florida 32773

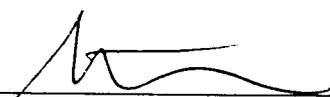


DEP Contract Manager

Approved as to Form and Sufficiency:



Department Attorney



Grantee Attorney (if required)

T21023
(RTP Project Number)

T2123
(DEP Contract Number)
CFDA # 20.219

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
RECREATIONAL TRAILS PROGRAM
FISCAL YEAR 2001 - 2002
PROJECT AGREEMENT

This Project Agreement is entered into on this 17th day of February, 2002, by and between the Florida Department of Environmental Protection, (hereinafter referred to as "Department"), and the Seminole County, (hereinafter referred to as "Grantee"), in furtherance of a recreational trail project, to be described herein.

WHEREAS, the Department is given the authority in Section 260.016, Florida Statutes to receive funds for the purpose of passing through the agency as grants to other entities;

WHEREAS, the Department receives funds from the Federal Highway Administration to fund such grants; and

WHEREAS, the Grantee has proposed and the Department has approved a recreational trail project.

NOW THEREFORE, in consideration of the mutual covenants contained herein, the Department and Grantee hereby agree as follows:

1. This Project Agreement shall be performed pursuant to Chapter 62S-2, F.A.C., attached hereto as Attachment A and made a part hereof by reference; the National Recreational Trails Fund Act of 1991, 23 U.S.C.A. 206, as amended (hereinafter referred to as "Program"); and in accordance with general provisions for such agreements

prescribed by the United States Department of Transportation, Federal Highway Administration (hereinafter referred to as "FHWA") in the FHWA Interim Guidance (hereinafter referred to as "Guidance"); and Florida Department of Transportation's Project Development & Environment Manual, (hereinafter referred to as the "FDOT PD&E Manual"). The Grantee shall comply with all applicable state and federal laws and regulations, including the National Environmental Policy Act, the implementing regulations contained in the Code of Federal Regulations, specifically 23 CFR Part 771, and the Federal-Aid Policy Guide referred to in the Guidance. The Grantee agrees to become familiar with and comply with all provisions of Chapter 62S-2, F.A.C., and the Guidance which are utilized to comply with many of the aforementioned rules and regulations. Chapter 62S-2, and the Guidance are incorporated into this Project Agreement by reference, as if fully set forth herein. In the event a dispute arises between the parties concerning the intent of any language herein contained, the same shall be resolved by the adoption of that meaning which furthers the intent and purpose of the above referenced Acts of Congress and the general provisions governing this Project Agreement. No construction shall be contrary to the requirements of the Acts of Congress or of the regulations of the FHWA.

2. By acceptance of the Program grant, the Grantee agrees to comply with the requirements of Title VI of the Civil Rights Act of 1964; the Architectural Barriers Act of 1968; Section 504 of the Rehabilitation Act of 1973; the Age Discrimination Act of 1975; the Drug-Free Workplace Act of 1988; the Americans With Disabilities Act of 1990; 31 U.S.C. 1352, regarding limitations on use of appropriated funds to lobby or otherwise influence federal contracting and financial transactions; Executive Order 12549, regarding

federal debarment and suspension of contractors; Section 8136 of the Department of Defense Appropriations Act, which requires inclusion of the federal funding amount and the percentage of the total project that amount represents in all public notices and documents describing the Project; and, Section 623 of the Treasury, Postal Service and General Government Appropriations Act of 1990, regarding public notice of federal funding in solicitations for goods and services for projects with an aggregate value of \$500,000.00 or more. It is the intention of the parties hereto that none of the provisions of Section 163.01, Florida Statutes, shall apply to this Project Agreement.

3. The Department has found that the non-motorized recreational trail is the primary purpose of the Project known as the FNST Bridge, RTP Project Number T21023, (hereinafter referred to as "Project"), and enters into this Project Agreement with the Grantee for development of recreational trail facilities and improvements on real property controlled by the Grantee through ownership or other interest. The legal description and approved method of site control of said real property are set forth in full in the Project Application. The Project Application is incorporated into this Project Agreement by reference as if fully set forth herein.

4. Prior to commencement of the Project, the Grantee shall submit for Department approval the documentation described in the FDOT PD&E Manual, as provided in the PD&E Data Survey. The Project may not commence until completion of the Project Development & Environment Process, an environmental determination is made by FHWA, and the determination is accepted by the Department and approved by FHWA.

5. The Grantee shall construct, or cause the construction of, specified recreational trail facilities and improvements, (hereinafter referred to as "Project Elements"), upon the real

property identified in Paragraph 3, above. The following shall be considered the Project Elements, which may be modified by the Department upon a showing of good cause and the spirit and intent of the project is maintained: construction of trail bridge and related support facilities.

6. The Project Elements identified in Paragraph 5, above shall be designed and constructed substantially in accordance with the conceptual site development plan contained in the Project Application. Project Elements shall be attractive for public use, and generally consistent and compatible with the environment. Plans and specifications for Project Elements shall be in accord with current and established engineering and architectural practices. Emphasis should be given to the health and safety of users, accessibility to the general public, and the protection of the recreation and natural values of the area. This project site plan may be altered by the Grantee, only after approval by the Department. Any and all utility lines installed within the Project shall be placed underground. The Grantee shall have the project site plan (site engineering and architectural) prepared by an architect or engineer licensed by the Florida.

7. The Grantee shall complete all Project construction by the construction completion date, February 17, 2004.

8. Within sixty (60) days of completion of the Project and prior to release of the final payment, the Grantee shall submit for Department staff approval the documentation described in Chapter 62S-2, F.A.C.

9. Execution of this Project Agreement does not relieve the Grantee of the responsibility to comply with all applicable federal, state, county, or municipal laws, ordinances or rules; nor is the Grantee relieved of the responsibility to obtain any permits,

management agreements, leases or other authorization required by the Department or any federal, state, county or municipal agency for acquisition or development of the Project site.

10. The Department shall transfer, on a reimbursement basis to the Grantee, the eligible grant amount not to exceed \$80,000, which will pay the federal Program's share of the cost of the Project. Program fund limits are based upon the following:

Total Grantee Amount	\$ <u>80,000</u> (paid by Program)
Grantee Match Amount	\$ <u>80,000</u> (paid by Grantee)
Total Project Cost	\$ <u>160,000</u>
Type of Match	Cash and/or In-Kind Services

Program funds shall be released by the Department, upon the request of the Grantee's duly authorized Liaison Agent and upon compliance with this Agreement, as set forth herein. Project reimbursement requests shall include all documentation required by the Department for a proper pre-audit and post-audit review. The Department's Contract Manager shall, within sixty (60) days after receipt of a complete payment request, review the submitted documentation and Project work accomplished to date and, if complete pursuant to requirements of this Project Agreement, approve the request for payment. The Department shall retain 10% of the Total Grantee Amount as the final payment until completion and approval of the Project.

11. The Department and the Grantee fully understand and agree that there shall be no reimbursement of funds by the Department for any obligation or expenditure made prior to the execution of this Project Agreement with the exception of \$24,000, for: planning, permitting and design.

12. The Grantee shall adhere to the Office of Greenways & Trails' Grant Accountability Procedures (hereinafter referred to as "Accountability Procedures") and Guidance, incorporated into this Project Agreement by reference as if fully set forth herein. The Accountability Procedures establish uniform guidelines and procedures to be utilized by the Department and the Grantee in accounting for grant funds disbursed under the Program and sets forth principles for determining eligible costs, supporting documentation and minimum reporting requirements. Expenses, representing the grant amount and the required match, shall be reported to the Department and summarized on certification forms referenced in Chapter 62S-2, F.A.C. The Grantee shall retain all records supporting the Total Project Cost for three (3) years after the fiscal year in which the final Project payment was released by the Department except that such records shall be retained by the Grantee until final resolution of matters resulting from any litigation, claim, or audit that started prior to the expiration of the three-year retention period. The Department and other authorized governmental agencies shall have the right to audit such records throughout the retention period described above.

13. In addition to the provisions contained in paragraph 12 above, the Grantee shall comply with the applicable provisions contained Attachment A. A revised copy of Attachment A, Exhibit-1, must be provided to the Grantee with each amendment which authorizes a funding increase or decrease. The revised Exhibit-1 shall summarize the funding sources supporting the Agreement for purposes of assisting the Grantee in complying with the requirements of Attachment A. If the Grantee fails to receive a revised

copy of Attachment A, Exhibit-1, the Grantee shall notify the Department's Contracts Administrator at 850/922-5942 to request a copy of the updated information.

14. This Project Agreement may be canceled by the Department without prior notice 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 and subject to the provision of Chapter 119, Florida Statutes.

15. Competitive open bidding and purchasing for construction of said Project facilities or improvements shall comply with all applicable laws. Following completion of Project construction, the Grantee's Liaison Agent shall provide the Department with a statement that all purchases or contracts for construction were competitively bid pursuant to applicable laws.

16. In accordance with section 216.347, Florida Statutes, the Grantee is hereby prohibited from using funds provided by this Agreement for the purpose of lobbying the Legislature, the judicial branch or a state agency.

17. All moneys expended by the Grantee for purposes contained herein shall be subject to pre-audit review and approval by the State of Florida Comptroller in accordance with Section 17.03, Florida Statutes. Supporting documentation for expenditures shall be provided by the Grantee in accordance with the Accountability Procedures.

18. The Department and FHWA shall have the right, through their agents, servants, and employees designated for that purpose, to inspect the site of the Project and the Project Elements thereon at any reasonable time.

19. Following receipt of an audit report identifying any refund due to the Department for noncompliance by the Grantee with the Project Agreement, the Grantee will be allowed sixty (60) days to submit additional pertinent documentation to offset any 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 total refund due to the Department.

20. The Department shall have the right to demand a refund, either in whole or part, of the funds provided to the Grantee for noncompliance with the terms of this Project Agreement.

21. If the United States acting within the scope of its lawful authority, through the FHWA, the Secretary of the FHWA, or any other branch of the government of the United States, should for any reason demand a refund from the Department, in whole or in part, of the funds provided to the Grantee under the terms of this Project Agreement, the Grantee, upon notification from the Department, agrees to refund and will forthwith repay directly to the Department the amount of money demanded.

22. Alexandra H. Weiss, Community Assistance Consultant, or her successor, is hereby designated as the Department's Contract Manager for the purpose of this Project Agreement. The Contract Manager shall be responsible for ensuring performance of the terms and conditions of the Project Agreement and shall approve all reimbursement requests prior to payment. The Grantee's Liaison Agent, David Martin, or successor, shall act on behalf of the Grantee relative to provisions of this Project Agreement and shall submit to the Department signed quarterly Project status reports, on a calendar basis,

summarizing work accomplished, problems encountered, percentage of completion and other pertinent information. Photographs shall be submitted with status reports to reflect construction work accomplished.

23. By acceptance of the provisions of this Project Agreement, the Grantee agrees to dedicate the Project site and all land within the Project boundaries, identified in Paragraph 3, above, to the public for as a recreational trail in accordance with section 62S-2.076. The Parties further agree that the execution of this Project Agreement by the Department shall constitute an acceptance of said dedication on behalf of the general public of the State of Florida.

24. The Grantee agrees to operate and maintain the Project Site in accordance with section 62S-2.076. The Project Site and Project Elements shall be open to the general public for recreational trail use, maintained in accordance with applicable health and safety standards, and kept in good repair to prevent undue deterioration and provide for safe public use. The Grantee covenants that it has full legal authority and financial ability to develop, operate and maintain the Project Elements as specified within the terms of this Project Agreement. The Grantee shall obtain Department approval prior to any and all current or future development of facilities on the Project Site, if said development is not described in Paragraph 5 herein.

25. The Grantee shall not, for any reason, convert all or any portion of the Project boundary area for any purpose other than a recreational trail without prior approval of the Department and FHWA pursuant to the Chapter 62S-2, F.A.C.

26. When completed, entrance to Program Sites and Facilities thereon shall be uniformly made available on a non-exclusive basis to the general public. No person, on the grounds of race, creed, color, national origin, age, sex, 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.

27. 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.

28. Any state, federal or local governmental entity, or nonprofit organization that is awarded funds from a grants and aids appropriation by a state agency shall, within one year of project completion:

(a) If the amounts received exceed \$100,000.00, have an audit performed in accordance with the rules of the Auditor General promulgated pursuant to Section 11.45, Florida Statutes;

(b) If the amounts received exceed \$25,000.00, but do not exceed \$100,000.00, have an audit performed in accordance with the rules of the Auditor General promulgated pursuant to Section 11.45, Florida Statutes, or have a statement prepared by an independent certified public accountant which attests that the receiving entity or organization has complied with the provisions of this Project Agreement; or

(c) If the amounts received do not exceed \$25,000.00, have the head of the entity or organization attest, under penalties of perjury, that the entity or organization has complied with the provisions of this Project Agreement.

(d) Copies of the required statement or audit, as applicable, shall be sent to each of the following within thirteen (13) months after the completion of the Grantee's fiscal year in which the Project was completed.

Alexandra H. Weiss (MS 795)
Office of Greenways & Trails
Department of Environmental Protection
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Audit Director (MS 40)
Department of Environmental Protection
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Audit Manager
Office of the Auditor General
Post Office Box 1735
Tallahassee, Florida 32302

29. If the Grantee is subject to the provisions of Office of Management and Budget (OMB) Circular #A-133, then the Grantee shall furnish a copy of the required independent financial and compliance audit to the Department within 30 days after furnishing the original audit to OMB.

30. The Grantee warrants and represents that it is self-funded for or has obtained liability insurance that is appropriate and allowable under Florida law, and that such insurance offers protection applicable to the Grantee's officers, employees, servants and agents while acting within the scope of their employment by the Grantee.

31. If for any reason the Grantee should fail to fulfill in a timely manner the obligations under this Project Agreement, or if the Grantee should violate any of the terms or conditions of this Project Agreement, the Department shall thereafter have the right to

terminate this Project Agreement without prior notice. In the event the Department terminates this Project Agreement, the Department is not required to compensate the Grantee for any expenses incurred after such termination.

32. The Department shall terminate the Project Agreement if the Commencement Documentation is not received and approved by the Department within twelve months of the Project Agreement's execution. This time period may be extended by the Department for good cause, such as natural disaster.

33. Asphalt paving for the Project shall conform to the FDOT's specifications for road and bridge construction. Bid specifications, contracts and/or purchase orders of the Grantee must specify thickness of asphalt and square yards to be paved.

34. The Grantee and the Department mutually agree to the following special terms and conditions incorporated by reference as part of this Project Agreement as if fully set forth herein: none.

35. This Project Agreement has been delivered in the State of Florida and shall be construed in accordance with the laws of the State of Florida. Wherever possible, each provision of this Project Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Project Agreement shall be prohibited or invalid under applicable 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 otherwise required by state law.

36. All notices related to this Project Agreement will be satisfied by sending notice by certified U.S. mail to the following addresses of the parties:

As to the Department:
c/o Alexandra H. Weiss, Community Assistance Consultant
Office of Greenways & Trails
Department of Environmental Protection
3900 Commonwealth Boulevard, M.S. 795
Tallahassee, Florida 32399-3000

As to the Grantee:
David Martin, Public Works
Seminole County
520 West Lake Mary Boulevard
Sanford, Florida 32773

37. 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, duly signed 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 the day and year first above written.

STATE OF FLORIDA DEPARTMENT
OF ENVIRONMENTAL PROTECTION

BOARD OF COUNTY COMMISSIONERS
OF SEMINOLE COUNTY

By: Suzanne P. Walker
Director, Office of Greenways &
Trails or designee

By: [Signature]
Chairman or designee*

Type Name: Daryl G. McLain

Title: Chairman

[Signature]
DEP Contract Manager

Address: 520 West Lake Mary Blvd.
Sanford, Florida 32773

Approved as to Form and Sufficiency:
Agreement has been pre-approved
as to form and sufficiency by
Jerome I. Johnson, Assistant
General Counsel, on December 10, 2001,
for use for one year.

[Signature]
Grantee Attorney (if required)

*If someone other than the Chairman signs the contract, a resolution, statement or other document authorizing that person to sign the contract on behalf of the county must accompany the contract.

ATTACHMENT A

SPECIAL AUDIT REQUIREMENTS

The administration of funds 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 section.

MONITORING

In addition to reviews of audits conducted in accordance with OMB Circular A-133, 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 Comptroller 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 \$300,000 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 funds 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 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 \$300,000 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 \$300,000 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 funds (i.e., the cost of such an audit must be paid from recipient funds 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://aspe.os.dhhs.gov/cfda>.

PART II: STATE FUNDED

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

1. In the event that the recipient expends a total amount of State awards (i.e., State financial assistance provided to the recipient to carry out a State project) equal to or in excess of \$300,000 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 Executive Office of the Governor and the Comptroller, and Chapter 10.600, Rules of the Auditor General. EXHIBIT 1 to this agreement indicates State funds awarded through the Department of Environmental Protection by this agreement. In determining the State awards expended in its fiscal year, the recipient shall consider all sources of State awards, including State funds received from the Department of Environmental Protection, except that State awards received by a nonstate entity for Federal program matching requirements shall be excluded from consideration.
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 reporting package as defined by Section 215.97(2)(d), Florida Statutes, and Chapter 10.600, Rules of the Auditor General.
3. If the recipient expends less than \$300,000 in State awards 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 \$300,000 in State awards 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 non-State funds (i.e., the cost of such an audit must be paid from recipient funds obtained from other than State entities).
4. For information regarding the Florida Single Audit Act, including the Florida Catalog of State Financial Assistance (CFSA), a recipient should access the website for the Governor's Office located at <http://sun6.dms.state.fl.us/fsaa> for assistance. In addition to the above website, the following websites may be accessed for information: Legislature's Website <http://www.leg.state.fl.us/>, Governor's Website <http://www.flgov.com>, Department of Banking and Finance's Website <http://www.dbf.state.fl.us/aadir/FSAIndex.html>, and the Auditor General's Website <http://sun6.dms.state.fl.us/audgen>.

PART III: OTHER AUDIT REQUIREMENTS

(NOTE: Pursuant to Section 215.97(7)(m), Florida Statutes, State agencies may conduct or arrange for audits of State awards that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the State agency must arrange for funding the full cost of such additional audits. This part would be used to specify any additional audit requirements imposed by the State agency that are solely a matter of that State agency'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).)

PART IV: REPORT SUBMISSION

1. Copies of audit reports for audits conducted in accordance with OMB Circular A-133, as revised, and required by PART I of this agreement 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 each of the following addresses:

Alexandra Weiss
 Florida Department of Environmental Protection
 Office of Greenways & Trails
 3900 Commonwealth Boulevard, MS 795
 Tallahassee, Florida 32399-3000

Audit Director
 Florida Department of Environmental Protection
 Office of Inspector General
 2600 Blair Stone Road, MS40
 Tallahassee, Florida 32399-2400

- 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 each of the following addresses:

Alexandra Weiss
Florida Department of Environmental Protection
Office of Greenways & Trails
3900 Commonwealth Boulevard, MS 795
Tallahassee, Florida 32399-3000

Audit Director
Florida Department of Environmental Protection
Office of Inspector General
2600 Blair Stone Road, MS40
Tallahassee, Florida 32399-2400

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

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

Alexandra Weiss
Florida Department of Environmental Protection
Office of Greenways & Trails
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Audit Director
Florida Department of Environmental Protection
Office of Inspector General
2600 Blair Stone Road, MS40
Tallahassee, Florida 32399-2400

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

State of Florida Auditor General
Room 574, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32302-1450

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

Alexandra Weiss
Florida Department of Environmental Protection
Office of Greenways & Trails
3900 Commonwealth Boulevard, MS 795
Tallahassee, Florida 32399-3000

Audit Director
Florida Department of Environmental Protection
Office of Inspector General
2600 Blair Stone Road, MS40
Tallahassee, Florida 32399-2400

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, and Chapter 10.600, Rules of the Auditor General, as applicable.
6. Recipients, when submitting audit reports to the Department of Environmental Protection for audits done in accordance with OMB Circular A-133, Florida Statutes, and Chapter 10.600, Rules of the Auditor General, should indicate the date that the audit report was delivered to the recipient in correspondence accompanying the audit report.

PART V: RECORD RETENTION

The recipient shall retain sufficient records demonstrating its compliance with the terms of this agreement for a period of **3** (*specify appropriate number of years, should be at least three years*) years from the date the audit report is issued, and shall allow the Department of Environmental Protection or its designee, 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, upon request for a period of **3** (*specify appropriate number of years, should be at least three years and be equivalent to the number of years identified above*) years from the date the audit report is issued, unless extended in writing by the Department of Environmental Protection.

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GRANT ACCOUNTABILITY PROCEDURES

EXHIBIT A

Applicability

The "Grant Accountability Procedures" establishes guidelines agreed upon by the parties for utilization in accounting for grant funds disbursed through grant programs administered by the Office of Greenways and Trails, Department of Environmental Protection (hereinafter "OGT") for the mutual benefit of the parties. These procedures set forth principles for determining eligible costs, supporting documentation, and minimum reporting requirements to assist both parties in receiving appropriate and timely payment by the Office of the Comptroller.

Disbursement of Funds

Funds shall be disbursed by OGT in accordance with good cash management principles. Grant funds shall be disbursed as set forth within the agreement and provided for by law. OGT shall retain up to 10% of its obligation in order to insure compliance with agreement terms and conditions. Retained funds shall be released upon satisfactory completion of said terms and conditions. Disbursement terms shall be negotiated by the parties prior to execution of the agreement and shall be clearly identified in the agreement between the Department and grantee.

Reimbursable Costs

To be eligible for payment under a project grant agreement, costs must be necessary and reasonable for accomplishment of the project and be directly allocable thereto pursuant to State or Federal laws, rules, or regulations. Cost must be incurred and work performed within the agreement period with the exception of preagreement costs allowed by law or rule and specifically identified within the agreement. Costs cannot be allocable to or included as a cost of any other State or Federally-financed program unless clearly specified in the agreement. Costs must be net of all applicable credits such as purchase discounts, allowances, sales of scrap, and income from incidental services.

The following paragraphs identify eligible and ineligible costs under actual cost contracts subject to any limitations of State or Federal law.

Contractual Services

Services provided for a grantee by private or independent contractors shall be evidenced by a formal agreement or contract executed by all appropriate parties specifying the exact terms and conditions. Competitive bid specifications and actual bids received shall be maintained by the grantee. The Contractual Services Purchases Form FPS-A026, attached hereto and incorporated herein as Attachment 1, shall accompany payment

requests for contractual services. The contractor's name, check or voucher number, contract invoice number, a general description of the services provided, and related project element shall be reported.

Eligible Contract costs are costs of work performed by private or independent contractors that are directly related to the accomplishment of the project.

Ineligible Contract costs are costs for work performed by private or independent contractors or consultants pursuant to cost plus or contingency fee contracts.

Salaries and Wages

Payroll registers or journals, payroll warrants, and other financial source documents shall be maintained to substantiate the rates of pay and actual payments to grantee employees. Hours of work reported for grantee employees shall be supported by individual time records, project activity reports, or other operational cost records signed by the immediate field supervisor (foreman) or higher official. This record shall reflect the general categories of work performed. The Labor and Travel Cost Form FPS-A027, attached hereto and incorporated herein as Attachment 2, shall accompany payment requests for reimbursement of salaries and wages of grantee employees. The following information shall be reported:

- a. Last name of employee, initial, and social security number;
- b. Job classification and description of work performed;
- c. Project hours this billing;
- d. Rate of pay;
- e. Labor cost this billing; and
- f. Travel per diem costs, if applicable.

Eligible salaries and wages of employees are those paid by grantee for the performance of work directly related to the accomplishment of the project. Hourly wage rates shall be calculated by dividing the employee's regular gross annual salary for pay purposes by 2,080 gross annual work hours. Overtime charges for such employees shall be eligible costs provided they are necessary. Overtime charges shall be computed in accordance with the grantee's normal procedures for payment of overtime to employees.

Ineligible salaries and wages are those of employees responsible for administration and general activities who do not perform work directly related to accomplishment of the project; salaries and wages of employees paid for vacation, sick leave, or holidays, except as otherwise allowed herein; and salaries and

wages of employees performing routine daily servicing of equipment, including general maintenance and repair work.

Employee Benefits

Calculations and supporting documentation used to determine the actual cost percentages incurred by the grantee for employee benefits shall be maintained by the grantee. Employee benefits shall be reported as a line item on payment requests.

Eligible employee benefits are the percentage of eligible salaries and wages of grantee employees allowed as a reasonable reimbursement for benefits. The allowable percentage shall be calculated based on one of the following methods:

- I. A maximum of 15% of eligible salaries and wages of employees who accrue annual, sick, and holiday leave from the grantee; plus a maximum of 25% of eligible salaries and wages of employees who receive other benefits (such as FICA retirement, health and life insurance, and workers compensation) from the grantee; or
- II. The actual cost percentage incurred by the grantee for employee benefits, if greater than the maximum of 40% as in (I) above, provided that the actual cost percentage can be documented by the grantee.

Ineligible employee benefits are those in excess of the rates as established by either of the above methods.

Materials and Supplies

Direct Purchases: Vendor invoices shall be maintained that include a description of the items and quantity purchased, unit cost and total cost, less applicable discounts. Invoices shall also contain the delivery date, signature of an employee assigned to work on the project, and description of the general use for such materials or supplies. Purchase orders, requisitions, and competitive bid documentation, as applicable, shall be maintained by the grantee for such purchases. Canceled warrants shall be maintained as evidence of payment for such purchases. The Direct Material Purchases Form FPS-A028, attached hereto and incorporated herein as Attachment 3, shall accompany payment requests for direct material purchases. The vendor's name, check or voucher number, vendor invoice number, cost, a general description of items purchased, and related project elements shall be reported.

Eligible costs of materials and supplies are those consumed or expended in accomplishing the project, including direct purchases from vendors and withdrawals from grantee's stock, and clothing of employees worn for safety purposes.

Ineligible costs are those for small tools (e.g. shovels, saws, hammers, drills); clothing or uniforms worn by employees, except clothing worn for safety purposes; and operating, expendable, or replacement parts purchased for grantee-owned equipment used on the project.

Equipment

Equipment usage logs, project activity reports, or other operational cost reports shall be maintained to reflect the daily use of each piece of equipment. These records shall reflect the general work performed, the name of the equipment operator, and the actual dates and hours of use. These records shall be signed by the immediate field supervisor (foreman) or higher official. Invoices and other documentation, such as canceled checks and purchase orders, shall be maintained to support charges for rental costs of equipment obtained from independent sources. The Equipment Cost Form FPS-A030, attached hereto and incorporated herein as Attachment 4, shall accompany payment request for equipment rental costs or for utilization of grantee-owned equipment. The report (form) shall include the type of equipment and general use, rates or rental costs, actual operating hours, and operating allowances.

Eligible costs are all reasonable costs for rental or use of equipment which is required to be used or kept available

at the site for accomplishment of the project, except as otherwise specified herein. Such costs shall be computed as follows:

- I. The actual cost incurred for the rental of equipment by the grantee from independent sources for the time such equipment is used or required to be available to accomplish the project.
- II. Rental rates for the use of grantee-owned equipment, provided the use of each piece of equipment is necessary for accomplishment of the project.

Ineligible costs are costs of repairs or servicing of grantee-owned equipment; rental charges incurred subsequent to the need for a piece of equipment for the project; and purchase of equipment for accomplishment of the project.

Grantee Stock

Materials or supplies taken from grantee's stock or inventory shall be supported by material requisitions or other project cost records signed by the storekeeper and an employee assigned to work on the project. These source documents shall describe items in detail and identify the general use of such materials in the project. Appropriate records (e.g., vendor

invoices, canceled checks) shall be maintained to support unit costs of the materials based upon the grantee's inventory evaluation. An inventory system with procedures and records in accordance with generally accepted accounting principles should be maintained by the grantee. No warehouse or overhead charges added by the grantee shall be allowed. The Stock Material Cost Form FPS-A029, attached hereto and incorporated herein as Attachment 5, shall accompany payment requests for materials utilized from the grantee's stock or inventories. The material requisition date and number, general description of materials used, and applicable costs shall be reported on the form.

Indirect Costs

Indirect costs shall be calculated at the approved rate and shall be reported as a line item on payment requests. No specific supporting documentation need be supplied for an approved cost rate unless otherwise specified in the agreement.

Eligible costs are the percentage of costs incurred by the grantee which shall not exceed fifteen percent (15%) of eligible salaries and wages of grantee employees (not to include employee benefits), is eligible as indirect costs. OGT is authorized to approve a greater rate when an agency documents the need for such rate using generally accepted accounting standards, or when a greater rate is required for the administration of

federal funds, except that no rate shall exceed that established by law.

Ineligible costs are Indirect Costs in excess of the rate established by statute or these procedures.

Record Retention and Audits

The agreement executed between the Department and grantee establishes the eligible costs, supporting documentation, and billing requirements for the project. In addition to the billing requirements contained in the agreement, grantees, upon request of the Auditor General, Inspector General, or Comptroller of the State of Florida, pursuant to their statutory authority, or the Department, shall supply documentation (such as payrolls, paid invoices, canceled checks, indirect cost calculations) to support their billings. Costs connected with the solicitation or receipt of a grant or contract shall be the responsibility of the grantee and are not eligible for payment, except for allowed planning expenses set forth in the Agreement or in the law governing the programs administered by OGT.

The grantee shall retain all original records in support of project costs included in the payment requests for three fiscal years after the fiscal year in which final grant payment was made to the grantee, except that such records shall be retained until resolution of matters resulting from any litigation, claim, or

audit that started prior to the expiration of the three-year retention period.

All records of the grantee in support of project costs included in payment requests shall be subject to review by OGT, the Auditor General, Inspector General, State Comptroller, federal auditors, or others who may be authorized by law to audit the records of OGT which involve the grantee. Records of the grantee shall be made available at a reasonable time and place at no cost to the auditor unless otherwise required by law.