

## CONTRACT, LEASE, AGREEMENT CONTROL FORM

Date: 12/16/2020

Contract/Lease Control #: C21-2982-BCC

Procurement#: NA

Contract/Lease Type: AGREEMENT

Award To/Lessee: ELDER SERVICES OF OKALOOSA COUNTY

Owner/Lessor: OKALOOSA COUNTY

Effective Date: 10/01/2020

Expiration Date: 09/30/2021

Description of: GRANT FUNDING ASSISTANCE

Department: BCC

Department Monitor: HOFSTAD

Monitor's Telephone #: 850-651-7515

Monitor's FAX # or E-mail: JHOFSTAD@MYOKALOOSA.COM

Closed:

Cc: BCC RECORDS

**AGREEMENT BETWEEN OKALOOSA COUNTY, FLORIDA AND ELDER SERVICES OF OKALOOSA COUNTY FOR GRANT FUNDING ASSISTANCE**

This Agreement is made and entered into on the effective date below by and between the **BOARD OF COUNTY COMMISSIONERS OF OKALOOSA COUNTY, FLORIDA** (the "County") and Elder Services of Okaloosa County (the "Grantee").

**WITNESSETH:**

**WHEREAS**, Grantee is a nonprofit organization in Okaloosa County, which offers Meals on Wheels programs and/or services; and

**WHEREAS**, the County wishes to provide financial assistance to nonprofit organizations, such as Grantee which help to improve the quality of place and life of the citizens of the County.

**NOW, THEREFORE**, in consideration of mutual covenants and promises herein contained and other good and valuable consideration, the parties hereto agree as follows:

**1. SPECIAL CONDITIONS.**

- a. Grantee shall request fund distributions within ten (10) days of the fiscal quarters end (December 31, March 30, June 30, and September 30) by email to: [fdouglas@myokaloosa.com](mailto:fdouglas@myokaloosa.com).
- b. Grantee warrants that funds will be used in accordance with the budget included with its proposal and only for the purposes allowed by the IRS and other government agencies relating to grants from private foundations. In particular, no funds may be used for lobbying purposes or to aid in the election of a public official.
- c. Grantee agrees to comply with the Okaloosa County Nonprofit Agency Funding Policy.
- d. Grantee agrees to provide an annual financial report and annual programmatic report, which describes progress towards program outcomes and detailing expenditures signed by the Executive Director and shall accompany the third quarter distribution request.
- e. Grantee, with funding up to and including \$10,000, shall provide an affidavit stating the funds were used to reimburse the Grantee for expenses incurred in accordance with county policy, the Application and all applicable county, state and federal rules, laws and regulations. The Affidavit shall accompany the first quarter distribution request.
- f. Grantee, with funding above \$10,000, shall provide an accounting of grant funds along with receipts and documentation which establishes that the funds were expended in conformity with county policy, the Application and all applicable county, state and federal rules, laws and regulations. The accounting and documentation is required quarterly.
- g. Grantee is required to maintain detailed back-up documentation of expenditures, available for review by the County upon request. Site visits may be performed annually to determine and verify data collection methodology.
- h. Grantee agrees to furnish to the County any information concerning a deviation from its proposal or a change in Grantee's tax-exempt status.

CONTRACT#: C21-2982-BCC  
ELDER SERVICES OF OKALOOSA COUNTY  
GRANT FUNDING ASSISTANCE  
EXPIRES: 09/30/2021

- i. If Grantee's tax-exempt status changes or funds are not used for the purposes described in its proposal, the County may seek return of all unused funds and reimbursement of any misappropriated funds.
2. **EFFECTIVE DATE AND TERM.** This Agreement shall be effective October 1, 2020 thru September 30, 2021 and shall remain in effect until final payment is made.
3. **COMPENSATION.** The County agrees to pay to Grantee Twenty Five Thousand Dollars (\$25,000.00). Funds shall be paid to Grantee on a quarterly basis upon receipt of a reimbursement request which shall include any activities, events, or services that occurred during the period and were funded by the County. Payment may be reduced as necessary in the event of an unforeseen occurrence that results in decreased tax revenue.
4. **HOLD HARMLESS.** Grantee shall protect, defend, indemnify and hold the County, its officers, and employees completely harmless from and against any and all liabilities, demands, suits, claims, losses, fines, or judgments arising by reason of the injury or death of any person or damage to any property, including all reasonable costs from investigation and defense thereof (including but not limited to attorney fees, court costs, and expert fees), of any nature whatsoever arising out of or incident to this Agreement or Grantee's officers, employees, agents, contractors, subcontractors, licensees or invitees regardless of where the injury, death or damage may occur; unless such injury, death or damage is caused by the sole negligence of the County. The County shall give Grantee reasonable notice of any such notice claims or actions. Grantee, in carrying out its obligations hereunder, shall use counsel reasonably acceptable to the County. The provisions of this section shall survive the expiration of earlier termination of this Agreement. The parties further agree that nothing contained herein is intended to nor shall be construed as a waiver of the County's rights and immunities under Section 768.28, Florida Statutes, as amended from time to time.
5. **TERMINATION.** This Agreement may be terminated by the County upon occurrence of any of the following:
  - a. The filing for Bankruptcy, loss of tax exemption status or dissolution by Grantee.
  - b. The County shall have authority to withhold compensation upon a reasonable determination that the Grantee has not complied with any one or any part of the terms of this Agreement. The County shall specifically identify in writing why it withheld compensation. Upon receipt of such written notice the Grantee shall have ten (10) days to cure its breach of the Agreement.
  - c. If the Grantee has failed to cure its breach within the time specified after receipt of such notice, the County may deliver to the Grantee a written notice of its intent to terminate this Agreement (the "Notice to Terminate"). The Grantee, upon receipt of the Notice to Terminate, shall be placed on notice that this Agreement shall terminate on the 10<sup>th</sup> day after receipt, with no further negotiations.

Either party may terminate this Agreement by giving sixty (60) days' written notice to the other.

6. **AUDITS AND RECORDKEEPING.** The Grantee is hereby obligated to maintain accurate records of expenditure of public funds under this Agreement. All records relating to these expenditures shall be considered public documents and shall remain available for audit and/or review at the request of the County at all times during the term of this Agreement. Grantee shall allow public access to all documents, records and other materials, subject to the provisions of Chapter 119, Florida Statutes, prepared or received by Grantee in conjunction with this Agreement. The County shall have the right from time to time at its sole expense to

audit the compliance by the Grantee with the terms, conditions, obligations, limitations, restrictions and requirements of this Agreement and such right shall extend for a period of three (3) years after termination of this Agreement.

**IF THE GRANTEE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE GRANTEE'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT OKALOOSA COUNTY RISK MANAGEMENT DEPARTMENT 302 N. WILSON ST., SUITE 301, CRESTVIEW, FL 32536 PHONE: (850) 689-5977 riskinfo@myokaloosa.com.**

Grantee must comply with the public records laws, Florida Statute chapter 119, specifically Grantee must:

- a. Keep and maintain public records required by the County to perform the service.
- b. Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119 Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Grantee does not transfer the records to the County.
- d. Upon completion of the contract, transfer, at no cost, to the County all public records in possession of the Grantee or keep and maintain public records required by the County to perform the service. If the Grantee transfers all public records to the public agency upon completion of the contract, the Grantee shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Grantee keeps and maintains public records upon completion of the contract, the Grantee shall meet all applicable requirements for retaining the public records. All records stored electronically must be provided to the public agency, upon the request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

7. **NON-APPROPRIATION OF FUNDS.** Notwithstanding anything contained in this contract to the contrary, in the event the funds appropriated by the County in any fiscal period are insufficient to pay the costs of this Agreement, the Agreement shall terminate on the last quarter period of the fiscal period for which appropriations were received, without penalty or expense to the County of any kind whatsoever. The County will immediately notify the Grantee of such occurrence.
8. **ASSIGNABILITY.** This Agreement may not be assigned or transferred by Grantee without the express prior approval of the County.
9. **NOTICES.** All notices or other communications required or permitted to be given by Grantee or by the County shall be in writing and shall be deemed delivered by either party when deposited in the U.S. Mail, first class postage paid, and addressed to:

**GRANTEE:** Kimberly A. Fraley  
Executive Director  
207 Hospital Drive  
Fort Walton Beach, FL 32548

**COUNTY:** Faye Douglas, Director  
Office of Management and Budget  
Okaloosa County  
1250 N. Eglin Parkway  
Shalimar, FL 32579

10. **ENTIRE AGREEMENT.** This Agreement contains the entire agreement and understanding between the Grantee and the County as to the subject matter hereof, and merges and supersedes all prior agreements, commitments, representations, writings, and discussions between them. Neither the Grantee nor the County will be bound to any prior obligations, conditions, warranties or representations with respect to the subject matter of this Agreement. This Agreement may not be changed, modified or supplemented in any way except by an instrument in writing executed by both the Grantee and the County.
11. **GOVERNING LAW & VENUE.** This Agreement shall be interpreted in accordance with the laws of the State of Florida without regard to its principles of conflicts of laws. Venue for any legal proceedings arising out of this Agreement shall be in Okaloosa County, Florida.

**IN WITNESS WHEREOF**, the parties hereto have set their hands and seals this 15<sup>th</sup> day of December, 2020.

**[ELDER SERVICES OF OKALOOSA COUNTY]**

Kimberly A. Fralery  
Signature

Date: 13/03/2020

**OKALOOSA COUNTY, FLORIDA**

[Signature]  
John Hofstad, County Administrator

Date: 12/15/20

Attachments:

1. Grantee Application Proposal
2. County Non-Profit Funding Policy



# Non-Profit Funding Request Application

**Funding Period: October 1, 2020 – September 30, 2021**

**Application Deadline: May 15, 2020**

Agency Name: Elder Services of Okaloosa County		
Street Address: 207 Hospital Drive		
City: Fort Walton Beach	State: FL	Zip: 32548
Website: www.elder-services.org		
Executive Director: Kimberly A. Fraley		
Phone: 850-833-9165	Email: kfraley1@cox.net	
Name and Title of Principle Contact: Kimberly A. Fraley, Executive Director		
Phone: 850-833-9165	Email: kfraley1@cox.net	
Date of Incorporation: 1971	Consecutive Years of Operation: 49	

Program Name: <b>Meals on Wheels</b>	
Total Program Cost: <b>246,225.00</b>	<b>Total Funding Request: 25,000.00</b>
<p><b>Public Purpose:</b> Describe in detail how the Program impacts the health, economic opportunity, or social well-being of the clients served, and the methodology for providing services.</p> <p>Clearly align Program impacts with Okaloosa County’s Vision of “providing an unmatched economic opportunity and quality of place and life for all citizens” and Mission to “engage our private and public sector partners to provide...economic opportunity and excellence in critical services to enhance the quality of life for all residents.”</p> <p>Elder Services of Okaloosa County was established in 1971 as Okaloosa County Council on Aging by a group of concerned citizens who recognized a need with our elder population. They came together to provide nutritional meals to those who otherwise went without. That need has not changed. Recently it was exacerbated a the COVID-19 pandemic. This need becomes more prevalent as aging and handicapped individuals must make choices between medical care, medications, the cost of living and food. Proper nutrition is the most basic of human needs. It impacts both mental and physical health. Studies has demonstrated that good nutrition can stave off the early onset of dementia and related diseases. Individuals are more independent and are free to remain in the preferred setting of their own homes. Volunteers who deliver meals provide safety checks and a sense of security for those who live alone. Our local meals on Wheels program does not maintain a waiting list. Every individual in need of assistance is served. We ask participants to contribute to the cost of the meal as they are able. No one is denied based on the inability to pay. The program further supplements the federally funded Title III-C2 program which has a waiting list in excess of 100 individuals.</p> <p>Please see attached.</p>	

## **Elder Services of Okaloosa County**

**This program is about dignity and the essence of the human spirit. It is far less expensive to support individuals in the least restrictive setting of their homes. Elder Services champions those who wish to be independent and contributing members of this community. We strive to meet an identified need which is ever increasing. Ove the years we have helped thousands of people to remain home, recuperate from hospital stays and illness, and lead independent lives.**

**In the recent pandemic we continued our resolve. Volunteers continued to report to provide a meal to those who were isolated and scared. We increased our delivery from five days/week to seven days/week to ensure our clients maintained proper nutrition. We continued to serve the most vulnerable while they tried to remain safe from an invisible threat.**

**With this grant we proposed to service 400 unduplicated frail and/or handicapped individuals approximately 150 hot, nutritious meals.**

**If there are similar service providers or Programs, distinguish how this Program is different.**

Walton County Council on Aging contracts with the NWFL Area Agency on Aging for the federally funded Older Americans Act Title III-C2 Home Delivered Meals for Okaloosa County. The program is significantly underfunded and maintains a waiting list in excess of 100 individuals in need of help. Elder Services does not maintain a "wait list." Services are not restricted to the elderly population due to local support. Anyone 18+ is eligible for assistance. The federal programs are restricted to persons 60+.

**Resources: Explain the agency's staffing, equipment, facilities, etc. that will be used to effectively deliver the Program services described above.**

The Agency employs two part-time cooks and a part-time janitor. Local funded Meals on Wheels is heavily support by community volunteers who assist with cooking, meal preparation and delivery to client's homes. The program is operated out of the old Fort Walton Beach hospital commercial kitchen. Our partnership with Destin Harvest has permitted us to serve more through the donation of raw food items. Additionally, the Agency participates in the annual USPS food drive. Health inspections are conducted quarterly and liability insurance is maintained. Volunteers remain the backbone of the program's success. These concerned citizens give of their time to assure meals are delivered and recipients are safe. They are dedicated and caring individuals.

**Additional Funding Sources: Please list any additional County funding received as part of this application.**

United Way of Okaloosa Walton County - \$20,000.00



**Budget:** Provide a clear budget that indicates a reasonable expense for the Program services and leverages other funds to the greatest extent possible.

Federal Grant	State Grant	Private Partnerships	Donations/ Other	Okaloosa County	Total Revenues
-0-	-0-	20,000.00	201,225.00	25,000.00	246,225.00

Personnel	Program Operations	Administrative/ Overhead	Facilities Repair/ Maintenance	Capital Equipment	Total Expenses
97,937.00	137,288.00	3,000.00	8,000.00	-0-	246,225.00

*Note: Okaloosa County will not fund the purchase of capital assets with a value in excess of \$5,000 or a useful life greater than three years.*

Clients Served Annually: 375

Cost per Client Served: 5.25/meal

**Performance Metrics:** Identify measures to define Program success and impact to clients served.

	Oct '17 – Sep '18 Actual	Oct '18 – Sep '19 Actual	Oct '19 – Sep '20 Estimate	Oct '20 – Sep '21 Estimate
[Metric 1] Number of meals served	20,890	21,154	30,000	46,900
[Metric 2] Number of Unduplicated Clients	236	249	300	400
[Metric 3] Number of Unduplicated Volunteers	132	456	175	225

If historical data is not available for an existing program, please explain.



The Program's services are not be restrictive with regard to race, sex, age, religion, disability, or any other classification that would be prohibited by law.

The Program's services are available to all residents in Okaloosa County who meet the eligibility requirements of the Agency.

An annual financial report detailing Program revenues and expenditures signed by the agency's Executive Director will be provided.

An annual programmatic report describing progress towards Program outcomes signed by the agency's Executive Director will be provided.

For funding up to \$10,000, an affidavit stating the funds were used for expenses incurred in accordance with the Application and all applicable county, state and federal rules, laws and regulations shall be provided no later than December 31 of the fiscal year for which funding was awarded.

For funding above \$10,000, receipts and documentation which establishes that the funds were expended in conformity with the Application and all applicable county, state and federal rules, laws and regulations shall be provided no later than December 31 of the fiscal year for which funding was awarded.

Agency may be subject to on-site visits or audit by the Board of County Commissioners or its designee.

I have read, fully understand and agree to be bound by Okaloosa County's Non-Profit Funding Policy (the "Policy"). I have completed this application fully and accurately and have not misrepresented any information contained herein. I certify that the requested funds will be used for the purposes set forth in this application and in conformity with the Policy and Florida law.

\_\_\_\_\_

Executive Director Signature \_\_\_\_\_  
Date

Application Checklist	
This document determines if you have submitted all required documents with your application.	
IRS Determination Letter of 501(c)(3) Status.	X
IRS 990 Form (most recent tax year)	X
State of Florida Solicitation of Contributions Form	X
Agency's current year budget (revenues and expenses)	X
Prior year financial statements (revenues and expenses, audited if required)	X

Submit the completed form with documents to: **OMB Director**  
**1250 North Eglin Parkway, Suite 102**  
**Shalimar, FL 32579**  
**(850) 651-7521**

\*\*\*\*\*  
 For Internal Use Only:

<b>Scoring Key:</b> 1 - Serious substantive issues or areas of weakness 2 - Issues or areas of weakness 3 - Acceptable 4 - Thorough details & effective use of resources 5 - Exceptional level of effectiveness & innovation	Score
<b>Public Purpose criteria:</b> - clear description of program services and delivery mechanisms - measureable outcomes to be achieved	

<ul style="list-style-type: none"> <li>- methods and strategies in place to collect valid data to support program outcomes</li> <li>- outcomes that meaningfully work toward achieving Okaloosa County's Vision and Mission statements</li> <li>- identification of other organizations that provide the same or similar services</li> <li>- demonstration of the uniqueness of the organization's program</li> </ul>	
<b>Resources criteria:</b> <ul style="list-style-type: none"> <li>- information about the program's staffing structure and personnel credentials</li> <li>- description of the necessary equipment, software and physical resources to deliver the program services</li> <li>- evidence that the organization can sustain appropriate levels of service</li> <li>- potential partnerships, collaborations with defined roles and responsibilities</li> </ul>	
<b>Budget criteria:</b> <ul style="list-style-type: none"> <li>- categorization of revenues and expenses</li> <li>- identification of matching grants or the leveraging of other funding sources</li> <li>- evidence of decreased reliance on Okaloosa County funding</li> </ul>	
<b>Performance Measures criteria:</b> <ul style="list-style-type: none"> <li>- at least two performance measures that communicate how the program is impacting the defined target population</li> <li>- at least one performance measure that aligns with Okaloosa County's Vision and Mission statements</li> <li>- established measures that drive the program's work and that meet the targeted goals</li> </ul>	
<b>Total</b>	

County Administrator Recommended Funding Amount: \$ \_\_\_\_\_

Board Approved Funding Amount: \$ \_\_\_\_\_

Internal Revenue Service  
District Director

1150, STAR 520  
Atlanta GA 30301

Date: JAN 12 1994

Employer Identification Number:  
59-1556076

OKALOOSA COUNTY COUNCIL ON AGING INC  
207 Hospital Drive NE  
Fort Walton Beach, FL 32548

Person To Contact:  
Kim Artz  
Contact Telephone Number:  
(904)851-1967  
Date of Exemption:  
February 1976

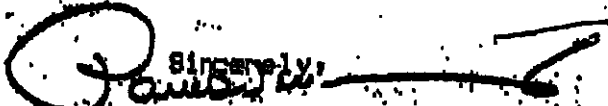
Dear Sir or Madam:

Thank you for submitting the information shown on the enclosure.  
We have made it a part of your file.

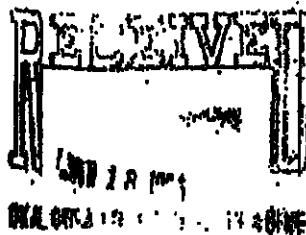
The changes indicated do not adversely affect your exempt status  
and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character,  
purpose, method of operation, name or address of your organization.  
This is a requirement for retaining your exempt status.

Thank you for your cooperation.

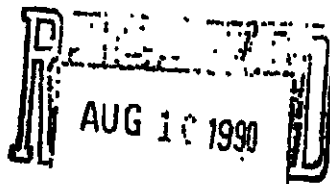
Sincerely,  


Paul Williams  
District Director



Department of the Treasury  
Internal Revenue Service  
Returns Program Mgmt Staff  
P. O. Box 1055 - RM 907  
Atlanta, Georgia 30370-0000

Date: AUG 6 8 1990



Date of Inquiry:  
07/18/90  
Refer Reply To:  
GRBIEO:TPA  
EIN:  
59-1356076  
FFN:  
580041227

OKALOOSA CO. CLERK 1 01 1990

OKALOOSA COUNTY COUNCIL ON AGING,  
INC,  
105 SANTA ROSA BLVD  
FORT WALTON BCH FL 32548-6198

Dear Taxpayer:

This is in response to your request for confirmation of your exemption from Federal Income Tax.

You were recognized as an organization exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code by our letter of February, 1976. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(vi) and 501(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified, or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any changes in your name and address.

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in cursive script that reads "Cynthia Smith". The signature is written in dark ink and is positioned above the typed name.

Exempt Organizations Coordinator

## **OKALOOSA COUNTY NONPROFIT AGENCY FUNDING POLICY**

### **1.0 PURPOSE**

The purpose of this Nonprofit Funding Policy (the "Policy") is to ensure that Okaloosa County is fiscally responsible in the allocation of County General Funds to nonprofit organizations and to ensure that the award and use of such funds are adequately documented. This Policy creates a uniform procedure for the submission, review, approval and accounting of funding requests to the County from nonprofit organizations (the "Agency").

### **2.0 POLICY STATEMENT**

Okaloosa County is committed to providing financial assistance to those nonprofit agencies which assist Okaloosa County Government in carrying out its Vision of "providing an unmatched economic opportunity and quality of place and life for all citizens" and Mission to "engage our private and public sector partners to provide ... economic opportunity and excellence in critical services to enhance the quality of life for all residents."

### **3.0 NONPROFIT AGENCY ELIGIBILITY FOR COUNTY FUNDS**

It shall be the policy of Okaloosa County to consider providing assistance to nonprofit agencies meeting the criteria detailed below.

#### **3.1 Eligibility Requirements**

All nonprofits shall verify their nonprofit status by submitting an IRS determination letter confirming 501(c)(3) status, the most recent IRS 990 form and a current solicitation license from the Florida Secretary of State (or if exempt, the exemption letter). Additionally, nonprofit organizations must not have their revenue suspended by the Florida Secretary of State or have overdue federal or state taxes.

#### **3.2 Accountability**

Nonprofit agencies shall adhere to accountability standards set by this policy and as required by law. **Compliance with these standards is a criterion for funding.** These standards include but are not limited to:

1. Complying with all financial requirements including the submission of financial statements or audits as specified.
2. Complying with program performance measurement requirements including submission of Performance Reports.
3. Complying with all other application terms, including meeting all deadlines.

### **3.3 Funding Eligibility**

1. A nonprofit agency must be incorporated under the State of Florida, and have operated for two (2) consecutive years by December 31st of the year preceding the application deadline.
2. Nonprofit agencies may not use a funding agent or other third party arrangement to meet program requirements for eligibility.
3. Only one complete application per agency will be considered each year.
4. Grants are for programmatic expenses (items recognized under Generally Accepted Accounting Practices – GAAP – as operating costs)
5. The County will not fund the purchase of capital assets with a value in excess of \$5,000 or a useful life greater than three years.
6. A nonprofit agency must be available to all residents in Okaloosa County who meet the eligibility requirements of the Agency. Services offered by the agency/program must not be restrictive with regard to race, sex, age, religion, disability, or any other classification that would be prohibited by law.
7. Funding requests must specifically describe how the agency program impacts the health, economic, or social well-being of the clients served and how such program serves a public purpose.
8. Funding requests must also include performance measures establishing how they impact the health, economic, and/or social well-being of the clients served and how they serve a public purpose.

## **4.0 FUNDING APPLICATION PROCEDURE**

### **4.1 Application Timeline**

1. Annually, a public notice of availability of funding and information for applying will be advertised by the Office of Management and Budget (OMB) Department no later than April 15th.
2. A copy of the application will be available on Okaloosa County's website.
3. Completed applications are due to the OMB Department **no later than the date indicated in each year's public notice. Applications received after the published deadline will be deemed ineligible for that year.**

### **4.2 Application Requirements**

A completed County nonprofit funding application is required, along with all required documentation by the advertised deadline.

### **4.3 Funding Award**

1. The County Administrator will make nonprofit funding recommendations in the Recommended Budget to the Board of County Commissioners.
2. The Board of County Commissioners will approve final funding for nonprofits when the Annual Operating Budget is adopted.
3. Applicants will be notified of the final funding amount no later than October 1st.
4. Funds may be dispersed in advance or on a reimbursement basis.
5. An agency awarded nonprofit program funds must accept the funds by completion of a contractual agreement which must be signed by the agency's Executive Director and the County Administrator. Failure to execute a contractual agreement will result in forfeiture of funding award.

#### **4.4 Conflict of Interest**

The consideration, award and funding of any nonprofit agency pursuant to the Nonprofit Program, shall be carried out in a manner consistent with the Code of Ethics for Public Officers and Employees, Florida Statute Chap. 112, Part III, Code of Ethics for Public Officers and Employees and Okaloosa County Human Resources Policy Manual, Chap XIII, Code of Conduct

#### **5.0 GRANT REPORTING AND MONITORING**

Each funded agency will submit an annual financial report and an annual programmatic report. These reports describe progress towards program outcomes and require a financial report detailing expenditures signed by the agency's Executive Director. Agencies are required to maintain detailed back-up documentation of expenditures, available for review by county staff upon request. Failure to comply with these reporting requirements may jeopardize county funding. Site visits may be performed annually to determine and verify data collection methodology. Any Agency which receives funding under this Policy may be subject to an audit by the Board of County Commissioners or its designee.

For funding up to \$10,000, the Agency shall provide an affidavit stating the funds were used to reimburse the Agency for expenses incurred in accordance with this Policy, the Application and all applicable county, state and federal rules, laws and regulations no later than December 31 of the fiscal year for which funding was awarded.

For funding above \$10,000, the Agency shall provide an accounting of those funds along with receipts and documentation which establishes that the funds were expended in conformity with this Policy, the Application and all applicable county, state and federal rules, laws and regulations.



## CARES ACT FUNDING AGREEMENT

THIS AGREEMENT is entered into by the State of Florida, Division of Emergency Management, with headquarters in Tallahassee, Florida (hereinafter referred to as the "Division" or "Recipient"), and Okaloosa County, (hereinafter referred to as the "County" or "Subrecipient").

This agreement is entered into based on the following representations:

- A. The Subrecipient represents that it is fully qualified and eligible to receive this funding for the purposes identified herein; and
- B. The Division has received these funds from the U.S. Department of Treasury through the State of Florida and has the authority to distribute these funds to the Subrecipient upon the terms and conditions below; and
- C. The Division has statutory authority to disburse the funds under this Agreement.
- D. The CARES Act, section 601(d) of the Social Security Act, created the Coronavirus Relief Fund (CRF) and provided Florida with \$8,328,221,072; 55% of which was allocated to the State of Florida and 45% was allocated to counties.
- E. The United States Department of the Treasury disbursed \$2,472,413,692 of these funds directly to counties with a population in excess of 500,000.
- F. A remaining balance of \$1,275,285,790 was reverted to the State of Florida from the local government allocation, for the State to disburse to counties with populations less than 500,000.

Therefore, the Division and the Subrecipient agree to the following:

### (1) LAWS, RULES, REGULATIONS, AND POLICIES

- a. Performance under this Agreement is subject to 2 C.F.R Part 200, entitled "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards."
- b. As required by section 215.971(1), Florida Statutes, this Agreement includes:
  - i. A provision specifying a scope of work that clearly establishes the tasks that the Recipient is required to perform.
  - ii. A provision dividing the agreement into quantifiable units of deliverables that must be received and accepted in writing by the Division before payment or reimbursement. Each deliverable must be directly related to the scope of work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.
  - iii. A provision specifying the financial consequences that apply if the Subrecipient fails to perform the minimum level of service required by the agreement.
  - iv. A provision specifying that the Subrecipient may expend funds only for allowable costs resulting from obligations incurred during the specified agreement period.
  - v. A provision specifying that any balance of unobligated funds which has been advanced or paid must be refunded to the Division.
  - vi. A provision specifying that any funds paid in excess of the amount to which the Recipient is entitled under the terms and conditions of the agreement must be refunded to the Division.
- c. In addition to the foregoing, the Subrecipient and the Division will be governed by all applicable State and Federal laws, rules and regulations, including those identified in Attachment B. Any express reference in this Agreement to a particular statute, rule, or regulation in no way implies that no other statute, rule, or regulation applies.

(2) CONTACT

- a. In accordance with section 215.971(2), Florida Statutes, the Division's Program Manager will be responsible for enforcing performance of this Agreement's terms and conditions and will serve as the Division's liaison with the Subrecipient. As part of his/her duties, the Program Manager for the Division will monitor and document Subrecipient performance.
- b. The Division's Program Manager for this Agreement is:

Wesley Sapp  
Division of Emergency Management  
2555 Shumard Oak Boulevard  
Tallahassee, Florida 32399-2100  
Telephone: (850) 815-4431  
Email: [Wesley.Sapp@em.myflorida.com](mailto:Wesley.Sapp@em.myflorida.com)

- c. The name and address of the representative of the Recipient responsible for the administration of this Agreement is:

Allison McLeary  
Division of Emergency Management  
2555 Shumard Oak Blvd  
Telephone: 850-815-4455  
Email: [Allison.McLeary@em.myflorida.com](mailto:Allison.McLeary@em.myflorida.com)

- d. In the event that different representatives or addresses are designated by either party after execution of this Agreement, notice of the name, title and address of the new representative will be provided to the other party.

(3) TERMS AND CONDITIONS

This Agreement contains all the terms and conditions agreed upon by the parties.

(4) EXECUTION

This Agreement may be executed in any number of counterparts, any one of which may be taken as an original.

(5) MODIFICATION

This agreement may not be modified.

(6) PERIOD OF AGREEMENT

This Agreement shall be effective on March 1, 2020 and shall end on December 30, 2020, unless terminated earlier in accordance with the provisions of Paragraph (15) TERMINATION. In accordance with section 215.971(1)(d), Florida Statutes, the Subrecipient may expend funds authorized by this Agreement "only for allowable costs resulting from obligations incurred during the specific agreement period."

(7) FUNDING

- a. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature, and subject to any modification in accordance with either Chapter 216, Florida Statutes, and the Florida Constitution.
- b. This is a modified reimbursement agreement. The State, through the Division, will make an initial disbursement to the county of 25% of the total amount allocated to the county according to the United States Department of the Treasury. Any additional amounts will be disbursed on a reimbursement basis.

- c. Subrecipients may use payments for any expenses eligible under section 601(d) of the Social Security Act, specifically the Coronavirus Relief Fund and further outlined in US Treasury Guidance. Payments are not required to be used as the source of funding of last resort.
- d. The Division's Program Manager, as required by section 215.971(2)(c), Florida Statutes, shall reconcile and verify all funds received against all funds expended during the period of agreement and produce a final reconciliation report. The final report must identify any funds paid in excess of the expenditures incurred by the Subrecipient.
- e. For the purposes of this Agreement, the term "improper payment" means or includes:
  - i. Any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements.
- f. As required by the Reference Guide for State Expenditures, reimbursement for travel must be in accordance with section 112.061, Florida Statutes, which includes submission of the claim on the approved state travel voucher.
- g. Counties should provide funding to municipalities within their jurisdiction upon request for eligible expenditures under the CARES Act. However, counties are responsible for the repayment of funds to the Division for expenditures that the Division or the Federal government determines are ineligible under the CARES Act.
- h. The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that<sup>1</sup>—
  - i. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
  - ii. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
  - iii. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020. Funds transferred to Subrecipient must qualify as a necessary expenditure incurred due to the public health emergency and meet the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if the funds have not been used in a manner consistent with section 601(d) of the Social Security Act.
- i. Examples of Eligible Expenses include, but are not limited to:
  - i. Medical expenses
  - ii. Public health expenses
  - iii. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
  - iv. Expenses of actions to facilitate compliance with COVID-19 related public health measures.
  - v. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency.
  - vi. Any other COVID-19 – related expenses reasonably necessary to the function of government that satisfy the fund's eligibility criteria.

(8) INVOICING

- a. In order to obtain reimbursement for expenditures in excess of the initial 25% disbursement, the Subrecipient must file with the Division Grant Manager its request for reimbursement and any other information required to justify and support the payment request. Payment requests must include a certification, signed by an official who is authorized to legally bind the Subrecipient, which reads as follows:

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<sup>1</sup> <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

- b. Reimbursements will only be made for expenditures that the Division provisionally determines are eligible under the CARES Act. However, the Division's provisional determination that an expenditure is eligible does not relieve the county of its duty to repay the Division for any expenditures that are later determined by the Division or the Federal government to be ineligible.

(9) RECORDS

- a. As a condition of receiving state or federal financial assistance, and as required by sections 20.055(6)(c) and 215.97(5)(b), Florida Statutes, the Division, the Chief Inspector General of the State of Florida, the Florida Auditor General, or any of their authorized representatives, shall enjoy the right of access to any documents, financial statements, papers, or other records of the Subrecipient which are pertinent to this Agreement, in order to make audits, examinations, excerpts, and transcripts. The right of access also includes timely and reasonable access to the Subrecipient's personnel for the purpose of interview and discussion related to such documents. For the purposes of this section, the term "Subrecipient" includes employees or agents, including all subcontractors or consultants to be paid from funds provided under this Agreement.
- b. The Subrecipient shall maintain all records related to this Agreement for the period of time specified in the appropriate retention schedule published by the Florida Department of State. Information regarding retention schedules can be obtained at: <http://dos.myflorida.com/library-archives/records-management/general-records-schedules/>.
- c. Florida's Government in the Sunshine Law (Section 286.011, Florida Statutes) provides the citizens of Florida with a right of access to governmental proceedings and mandates three, basic requirements: (1) all meetings of public boards or commissions must be open to the public; (2) reasonable notice of such meetings must be given; and, (3) minutes of the meetings must be taken and promptly recorded.
- d. Florida's Public Records Law provides a right of access to the records of the state and local governments as well as to private entities acting on their behalf. Unless specifically exempted from disclosure by the Legislature, all materials made or received by a governmental agency (or a private entity acting on behalf of such an agency) in conjunction with official business which are used to perpetuate, communicate, or formalize knowledge qualify as public records subject to public inspection.

IF THE SUBRECIPIENT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SUBRECIPIENT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: (850) 815-4156, [Records@em.myflorida.com](mailto:Records@em.myflorida.com), or 2555 Shumard Oak Boulevard, Tallahassee, FL 32399.

**(10)AUDITS**

- a. In accounting for the receipt and expenditure of funds under this Agreement, the Subrecipient must follow Generally Accepted Accounting Principles ("GAAP"). As defined by 2 C.F.R. §200.49, "GAAP has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB)."
- b. When conducting an audit of the Subrecipient's performance under this Agreement, the Division must use Generally Accepted Government Auditing Standards ("GAGAS"). As defined by 2 C.F.R. §200.50, "GAGAS, also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits."
- c. If an audit shows that all or any portion of the funds disbursed were not spent in accordance with the conditions of and strict compliance with this Agreement, the Subrecipient will be held liable for reimbursement to the Division of all funds not spent in accordance with these applicable regulations and Agreement provisions within thirty (30) days after the Division has notified the Subrecipient of such non-compliance.
- d. The Subrecipient must have all audits completed by an independent auditor, which is defined in section 215.97(2)(i), Florida Statutes, as "an independent certified public accountant licensed under chapter 473." The independent auditor must state that the audit complied with the applicable provisions noted above. The audits must be received by the Division no later than nine months from the end of the Subrecipient's fiscal year.
- e. The Subrecipient must send copies of reporting packages required under this paragraph directly to each of the following:

i.

The Division of Emergency Management

DEMSingle\_Audit@em.myflorida.com

OR

Office of the Inspector General

2555 Shumard Oak Boulevard

Tallahassee, Florida 32399-2100

ii.

The Auditor General

Room 401, Claude Pepper Building

111 West Madison Street

Tallahassee, Florida 32399-1450

- f. Fund payments are considered to be federal financial assistance subject to the Single Audit Act and the related provisions of the Uniform Guidance.

**(11)REPORTS**

- a. The Subrecipient must provide the Division with quarterly reports and a close-out report. These reports must include the current status and progress of the expenditure of funds under this Agreement, in addition to any other information requested by the Division.

- b. Quarterly reports are due to the Division no later than 15 days after the end of each quarter of the program year and must be sent each quarter until submission of the administrative close-out report. The ending dates for each quarter of the program year are March 31, June 30, September 30, and December 31. The first quarterly report due pursuant to this agreement is due for the quarter ending September 30, 2020.
- c. The close-out report is due sixty (60) days after termination of this Agreement or 60 days after completion of the activities contained in this Agreement, whichever occurs first.
- d. If all required reports and copies are not sent to the Division or are not completed in a manner acceptable to the Division, the Division may withhold further payments until they are completed or may take other action as stated in Paragraph (15) REMEDIES. "Acceptable to the Division" means that the work product was completed in accordance with the Budget and Scope of Work.
- e. The Subrecipient must provide additional program updates or information that may be required by the Division.

**(12) MONITORING**

In addition to reviews of audits conducted in accordance with paragraph (10) AUDITS above, monitoring procedures may include, but not be limited to, on-site visits by Division staff, limited scope audits, or other procedures. The Subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Division. In the event that the Division determines that a limited scope audit of the Subrecipient is appropriate, the Subrecipient agrees to comply with any additional instructions provided by the Division to the Subrecipient regarding such audit. The Subrecipient further agrees to comply and cooperate with any inspections, reviews, investigations or audits deemed necessary by the Florida Chief Financial Officer or Auditor General. In addition, the Division will monitor the performance and financial management by the Subrecipient throughout the period of agreement to ensure timely completion of all tasks.

**(13) LIABILITY**

Any Subrecipient which is a state agency or subdivision, as defined in section 768.28, Florida Statutes, agrees to be fully responsible for its negligent or tortious acts or omissions which result in claims or suits against the Division, and agrees to be liable for any damages proximately caused by the acts or omissions to the extent set forth in section 768.28, Florida Statutes. Nothing herein is intended to serve as a waiver of sovereign immunity by any party to which sovereign immunity applies. Nothing herein will be construed as consent by a state agency or subdivision of the State of Florida to be sued by third parties in any matter arising out of this Agreement.

**(14) DEFAULT**

- a. If any of the following events occur ("Events of Default"), all obligations on the part of the Division to make further payment of funds will, if the Division elects, terminate and the Division has the option to exercise any of its remedies set forth in Paragraph (15) REMEDIES. However, the Division may make payments or partial payments after any Events of Default without waiving the right to exercise such remedies, and without becoming liable to make any further payment.
- b. If any warranty or representation made by the Subrecipient in this Agreement or any previous agreement with the Division is or becomes false or misleading in any respect, or if the Subrecipient fails to keep or perform any of the obligations, terms or covenants in this

- Agreement or any previous agreement with the Division and has not cured them in timely fashion, or is unable or unwilling to meet its obligations under this Agreement;
- c. If material adverse changes occur in the financial condition of the Subrecipient at any time during the period of agreement, and the Subrecipient fails to cure this adverse change within thirty (30) days from the date written notice is sent by the Division.
  - d. If any reports required by this Agreement have not been submitted to the Division or have been submitted with incorrect, incomplete or insufficient information;
  - e. If the Subrecipient has failed to perform and complete on time any of its obligations under this Agreement.

**(15) REMEDIES**

If an Event of Default occurs, then the Division may, after thirty (30) calendar days written notice to the Subrecipient and upon the Subrecipient's failure to cure within those thirty (30) days, exercise any one or more of the following remedies, either concurrently or consecutively:

- a. Terminate this Agreement, provided that the Subrecipient is given at least thirty (30) days prior written notice of the termination. The notice shall be effective when placed in the United States, first class mail, postage prepaid, by registered or certified mail-return receipt requested, to the address in paragraph (2) CONTACT herein;
- b. Begin an appropriate legal or equitable action to enforce performance of this Agreement;
- c. Withhold or suspend payment of all or any part of a request for payment;
- d. Require that the Subrecipient refund to the Division any monies used for ineligible purposes under the laws, rules and regulations governing the use of these funds.
- e. Exercise any corrective or remedial actions, to include but not be limited to:
  - i. request additional information from the Subrecipient to determine the reasons for or the extent of non-compliance or lack of performance,
  - ii. issue a written warning to advise that more serious measures may be taken if the situation is not corrected,
  - iii. advise the Subrecipient to suspend, discontinue or refrain from incurring costs for any activities in question,
  - iv. require the Subrecipient to reimburse the Division for the amount of costs incurred for any items determined to be ineligible, or
  - v. request the Department of Revenue to withhold from any future payment due to the county under the Revenue Sharing Act of 1972 described in Part II of Chapter 218, Florida Statutes, or the Participation in Half Cent Sales Tax Proceeds described in Part IV of Chapter 218, Florida Statutes, an amount equal to any repayment due to the Division under this Agreement.
- f. Exercise any other rights or remedies which may be available under law. Pursuing any of the above remedies will not stop the Division from pursuing any other remedies in this Agreement or provided at law or in equity. If the Division waives any right or remedy in this Agreement or fails to insist on strict performance by the Subrecipient, it will not affect, extend or waive any other right or remedy of the Division, or affect the later exercise of the same right or remedy by the Division for any other default by the Subrecipient.

**(16) TERMINATION**

- a. The Division may terminate this Agreement for cause after thirty (30) days written notice. Cause can include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, and refusal by the Subrecipient to permit public access to any document, paper, letter, or other material subject to disclosure under Chapter 119, Florida Division of Emergency Management Statutes, as amended.
- b. The Division may terminate this Agreement for convenience or when it determines, in its sole discretion, that continuing the Agreement would not produce beneficial results in line

with the further expenditure of funds, by providing the Subrecipient with thirty (30) calendar days prior written notice.

- c. The parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of this Agreement.
- d. In the event this Agreement is terminated, the Subrecipient will not incur new obligations for the terminated portion of this Agreement after they have received the notification of termination. The Subrecipient will cancel as many outstanding obligations as possible. Costs incurred after receipt of the termination notice will be disallowed. The Subrecipient will not be relieved of liability to the Division because of any breach of this Agreement by the Subrecipient. The Division may, to the extent authorized by law, withhold payments to the Subrecipient for the purpose of set-off until the exact amount of damages due the Division from the Subrecipient is determined.

**(17) ATTACHEMENTS**

- a. All attachments to this Agreement are incorporated as if set out fully.
- b. In the event of any inconsistencies or conflict between the language of this Agreement and the attachments, the language of the attachments will control, but only to the extent of the conflict or inconsistency.

**(18) PAYMENTS**

- a. The State of Florida, through the Division, will make a disbursement of each County government's allocation as calculated by the United States Department of the Treasury. Funding for Okaloosa County is in the amount of \$9,193,039.00.

**(19) REPAYMENTS**

- a. All refunds, return of improper payments, or repayments due to the Division under this Agreement are to be made payable to the order of "Division of Emergency Management," and mailed directly to the following address:

Division of Emergency Management

Cashier

2555 Shumard Oak Boulevard

Tallahassee FL 32399-2100

- b. In accordance with section 215.34(2), Florida Statutes, if a check or other draft is returned to the Division for collection, Subrecipient shall pay the Division a service fee of \$15.00 or 5% of the face amount of the returned check or draft, whichever is greater.

**(20) MANDATED CONDITIONS AND OTHER LAWS**

- a. The validity of this Agreement is subject to the truth and accuracy of all the information, representations, and materials submitted or provided by the Subrecipient in this Agreement, in any later submission or response to a Division request, or in any submission or response to fulfill the requirements of this Agreement. All of said information, representations, and materials is incorporated by reference. The inaccuracy of the submissions or any material changes will, at the option of the Division and with thirty (30) days written notice to the Subrecipient, cause the termination of this Agreement and the release of the Division from all its obligations to the Subrecipient.
- b. This Agreement must be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement will be in the Circuit Court of Leon County. If any



provision of this Agreement is in conflict with any applicable statute or rule, or is unenforceable, then the provision is null and void to the extent of the conflict, and is severable, but does not invalidate any other provision of this Agreement.

- c. Any power of approval or disapproval granted to the Division under the terms of this Agreement will survive the term of this Agreement.
- d. This Agreement may be executed in any number of counterparts, any one of which may be taken as an original.
- e. The Subrecipient agrees to comply with the Americans With Disabilities Act (Public Law 101-336, 42 U.S.C. Section 12101 et seq.), which prohibits discrimination by public and private entities on the basis of disability in employment, public accommodations, transportation, State and local government services, and telecommunications.
- f. Those who have been placed on the convicted vendor list following a conviction for a public entity crime or on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of \$25,000.00 for a period of thirty-six (36) months from the date of being placed on the convicted vendor list or on the discriminatory vendor list.
- g. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature, and subject to any modification in accordance with Chapter 216, Florida Statutes, or the Florida Constitution.
- h. All bills for fees or other compensation for services or expenses shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof.
- i. Any bills for travel expenses must be submitted in accordance with section 112.061, Florida Statutes.
- j. The Division reserves the right to unilaterally cancel this Agreement if the Subrecipient refuses to allow public access to all documents, papers, letters or other material subject to the provisions of Chapter 119, Florida Statutes, which the Subrecipient created or received under this Agreement.
- k. If the Subrecipient is allowed to temporarily invest any advances of funds under this Agreement, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits CRF payments in a government's general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended. The State of Florida will not intentionally award publicly-funded contracts to any contractor who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324a(e) [Section 274A(e) of the Immigration and Nationality Act ("INA")]. The Division shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the INA. Such violation by the Subrecipient of the employment provisions contained in Section 274A(e) of the INA will be grounds for unilateral cancellation of this Agreement by the Division.
- l. The Subrecipient is subject to Florida's Government in the Sunshine Law (Section 286.011, Florida Statutes) with respect to the meetings of the Subrecipient's governing board or the meetings of any subcommittee making recommendations to the governing board. All of these meetings must be publicly noticed, open to the public, and the minutes of all the meetings will be public records, available to the public in accordance with Chapter 119, Florida Statutes.

- m. All expenditures of state or federal financial assistance must be in compliance with the laws, rules and regulations applicable to expenditures of State funds, including but not limited to, the Reference Guide for State Expenditures.
- n. This Agreement may be charged only with allowable costs resulting from obligations incurred during the period of agreement.
- o. Any balances of unobligated cash that have been advanced or paid that are not authorized to be retained for direct program costs in a subsequent period must be refunded to the Division.
- p. If the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act, the Subrecipient may retain the asset. If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

(21) LOBBYING PROHIBITION

- a. Section 216.347, Florida Statutes, prohibits "any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency."
- b. No funds or other resources received from the Division under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.
- c. 2 C.F.R. §200.450 prohibits reimbursement for costs associated with certain lobbying activities.
- d. Section 216.347, Florida Statutes, prohibits "any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency."
- e. No funds or other resources received from the Division under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.
  - i. The Subrecipient certifies, by its signature to this Agreement, that to the best of his or her knowledge and belief:
  - ii. No Federal appropriated funds have been paid or will be paid, by or on behalf of the Subrecipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement.
  - iii. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the Subrecipient must complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities."
  - iv. The Subrecipient must require that this certification be included in the award documents for all subawards (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipient s shall certify and disclose.
  - v. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed

by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

(22)LEGAL AUTHORIZATION

The Subrecipient certifies that it has the legal authority to receive the funds under this Agreement and that its governing body has authorized the execution and acceptance of this Agreement. The Subrecipient also certifies that the undersigned person has the authority to legally execute and bind the Subrecipient to the terms of this Agreement.

(23)ASSURANCES

The Subrecipient must comply with any Statement of Assurances incorporated as Attachment C.

(24)EQUAL OPPORTUNITY EMPLOYMENT

- a. In accordance with 41 C.F.R. §60-1.4(b), the Subrecipient hereby agrees that it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, as defined in the regulations of the Secretary of Labor at 41 CFR Chapter 60, which is paid in whole or in part with funds obtained from the Federal Government or borrowed on the credit of the Federal Government pursuant to a grant, contract, loan, insurance, or guarantee, or undertaken pursuant to any Federal program involving such grant, contract, loan, insurance, or guarantee, the following equal opportunity clause:

During the performance of this contract, the contractor agrees as follows:

The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

- i. Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- ii. The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive considerations for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- iii. The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.

- iv. The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- v. The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- vi. The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- vii. In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- viii. The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency the contractor may request the United States to enter into such litigation to protect the interests of the United States.

**(25) COPELAND ANTI-KICKBACK ACT**

- a. The Subrecipient hereby agrees that, unless exempt under Federal law, it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, the following clause:
  - i. Contractor. The contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. pt. 3 as may be applicable, which are incorporated by reference into this contract.
  - ii. Subcontracts. The contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as the FEMA may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.

- iii. Breach. A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

**(26) CONTRACT WORK HOURS AND SAFETY STANDARDS**

If the Subrecipient, with the funds authorized by this Agreement, enters into a contract that exceeds \$100,000 and involves the employment of mechanics or laborers, then any such contract must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation.

**(27) CLEAN AIR ACT AND THE FEDERAL WATER POLLUTION CONTROL ACT**

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract that exceeds \$150,000, then any such contract must include the following provision:
  - i. Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387), and will report violations to FEMA and the Regional Office of the Environmental Protection Agency (EPA).

**(28) SUSPENSION AND DEBARMENT**

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract, then any such contract must include the following provisions:
  - i. This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such the contractor is required to verify that none of the contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
  - ii. The contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
  - iii. This certification is a material representation of fact relied upon by the Division. If it is later determined that the contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the Division, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
  - iv. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

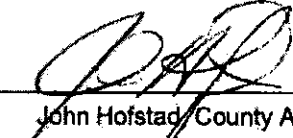
**(29) BYRD ANTI-LOBBYING AMENDMENT**

- a. If the Subrecipient, with the funds authorized by this Agreement, enters into a contract, then any such contract must include the following clause:
  - i. Byrd Anti-Lobbying Amendment, 31 U.S.C. § 1352 (as amended). Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the Subrecipient.


**(30) CONTRACTING WITH SMALL AND MINORITY BUSINESSES, WOMEN'S BUSINESS ENTERPRISES, AND LABOR SURPLUS AREA FIRMS**

- a. If the Subrecipient, with the funds authorized by this Agreement, seeks to procure goods or services, then, in accordance with 2 C.F.R. §200.321, the Subrecipient must take the following affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used whenever possible:
  - i. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
  - ii. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
  - iii. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
  - iv. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
  - v. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
  - vi. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (i). through v. of this subparagraph.
- b. The requirement outlined in subparagraph a. above, sometimes referred to as "socioeconomic contracting," does not impose an obligation to set aside either the solicitation or award of a contract to these types of firms. Rather, the requirement only imposes an obligation to carry out and document the six affirmative steps identified above.
- c. The "socioeconomic contracting" requirement outlines the affirmative steps that the Subrecipient must take; the requirements do not preclude the Subrecipient from undertaking additional steps to involve small and minority businesses and women's business enterprises.
- d. The requirement to divide total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises, does not authorize the Subrecipient to break a single project down into smaller components in order to circumvent the micro-purchase or small purchase thresholds so as to utilize streamlined acquisition procedures (e.g. "project splitting").

**SUB-RECIPIENT:**

By:   
Name and title: John Hofstad, County Administrator  
Date: July 7, 2020  
FID# 59-6000765

**STATE OF FLORIDA  
DIVISION OF EMERGENCY MANAGEMENT**

By: **Allison McLeary**   
Name and Title

Digitally signed by Allison McLeary  
DN: dc=org, dc=fleoc, ou=DEM\_Users,  
ou=Recovery, ou=RecoveryCoordination,  
cn=Allison McLeary,  
email=Allison.McLeary@em.myflorida.com  
Date: 2020.07.08 11:16:24 -04'00'

Interim Bureau Chief

Date: 7-8-20

**EXHIBIT 1**

STATE RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:

State Project –

State awarding agency: Florida Division of Emergency Management

Catalog of State Financial Assistance Title:

Catalog of State Financial Assistance Number:



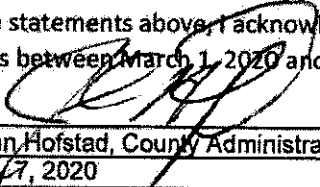
**Attachment A**

**CARES ACT CORONAVIRUS RELIEF FUND ELIGIBILITY CERTIFICATION**

I, , am the Authorized Agent of Okaloosa County County ("County") and I certify that:

1. I have the authority on behalf of County to request grant payments from the State of Florida ("State") for federal funds appropriated pursuant to section 601 of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. I understand that the State will rely on this certification as a material representation in making grant payments to the County.
3. I acknowledge that County should keep records sufficient to demonstrate that the expenditure of funds it has received is in accordance with section 601(d) of the Social Security Act.
4. I acknowledge that all records and expenditures are subject to audit by the United States Department of Treasury's Inspector General, the Florida Division of Emergency Management, and the Florida State Auditor General, or designee.
5. I acknowledge that County has an affirmative obligation to identify and report any duplication of benefits. I understand that the State has an obligation and the authority to deobligate or offset any duplicated benefits.
6. I acknowledge and agree that County shall be liable for any costs disallowed pursuant to financial or compliance audits of funds received.
7. I acknowledge that if County has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the United States Department of the Treasury.
8. I acknowledge that the County's proposed uses of the funds provided as grant payments from the State by federal appropriation under section 601 of the Social Security Act will be used only to cover those costs that:
  - a. are necessary expenditures incurred due to the public health emergency and governor's disaster declaration on March 13, 2020 with respect to the Coronavirus Disease 2019 (COVID-19);
  - b. were not accounted for in the budget most recently approved as of March 27, 2020, for County; and
  - c. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

In addition to each of the statements above, I acknowledge on submission of this certification that my jurisdiction has incurred eligible expenses between March 1, 2020 and the date noted below.

By:   
Name and title: John Hofstad, County Administrator  
Date: July 7, 2020

**Attachment A - CERTIFICATION REGARDING LOBBYING**

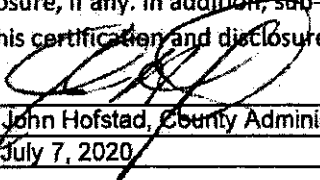
**Certification for Contracts, Grants, Loans, and Cooperative Agreements**

The undersigned sub-recipient, Okaloosa County, certifies, to the best of his or her knowledge that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence any officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form – LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. Sec. 1352 (as amended by the Lobbying Disclosure Act of 119). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The sub-recipient, Okaloosa County, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, sub-recipient understands and agrees that the provisions of 31 U.S.C. Sec. 3801 et seq. apply to his certification and disclosure, if any.

By:   
 Name and title: John Hofstad, County Administrator  
 Date: July 7, 2020

**STATE OF FLORIDA**

**DIVISION OF EMERGENCY MANAGEMENT**

By: Allison McLeary  
 Name and title: \_\_\_\_\_  
 Date: 7-8-20

Digitally signed by Allison McLeary  
 DN: dc=org, dc=fleoc, ou=DEM\_Users, ou=Recovery,  
 ou=RecoveryCoordination, cn=Allison McLeary,  
 email=Allison.McLeary@em.myflorida.com  
 Date: 2020.07.08 11:17:04 -04'00'

Interim Bureau Chief

## **Attachment B**

### **PROGRAM STATUTES AND REGULATIONS**

42 USC 601(d) CARES Act	Creation of the Coronavirus Relief Fund (CRF)
Section 215.422, Florida Statutes	Payments, warrants, and invoices; processing time limits; dispute limitation; agency or judicial branch compliance
Section 215.971, Florida Statutes	Agreements funded with federal and state assistance
Section 216.347, Florida Statutes	Disbursement of grant and aids appropriations for lobbying prohibited
CFO MEMORANDUM NO. 04 (2005-06)	Compliance Requirements for Agreements

**DIVISION OF EMERGENCY MANAGEMENT  
Grant/Grant and Aid Subgrant Routing Sheet**

DEM Contract/Grant Number: Y2276 Mod #: 1 Date Initiated: 10/2/20  
 Project Manager/Contact Person: Wesley Sapp Phone: 815-4431  
 Bureau Approval: \_\_\_\_\_ Date: 10/2/20  
 Subgrantee/Funding Source: \_\_\_\_\_  
 Effective Dates: 9/22/2020 - 12/30/2020 Amount: \$36,772,156.00

Type of Agreement: A) Grant X \_\_\_\_\_ B) G & A Subgrant Agreement \_\_\_\_\_  
 C) Loan Agreement \_\_\_\_\_ D) Other (explain) \_\_\_\_\_

**Routing:**

First Review – Grant Manager: \_\_\_\_\_ Date Received \_\_\_\_\_  
 \_\_\_\_\_ Digitally signed by Wesley Sapp \_\_\_\_\_ Date Reviewed \_\_\_\_\_  
 \_\_\_\_\_ DN: dc=org, dc=fleoc, ou=DEM Users, \_\_\_\_\_  
 \_\_\_\_\_ ou=Recovery, cn=Wesley Sapp, \_\_\_\_\_  
 \_\_\_\_\_ email=Wesley.Sapp@em.myflorida.com \_\_\_\_\_  
 \_\_\_\_\_ Date: 2020.10.02 16:30:42 -0400 \_\_\_\_\_

Grant Mgmt Signature: \_\_\_\_\_ Date Received \_\_\_\_\_  
 First Review – Legal: \_\_\_\_\_ Date Reviewed \_\_\_\_\_  
 \_\_\_\_\_ Digitally signed by Stephanie Twomey \_\_\_\_\_  
 \_\_\_\_\_ DN: dc=org, dc=fleoc, ou=DEM Users, \_\_\_\_\_  
 \_\_\_\_\_ ou=Director, cn=Stephanie Twomey, \_\_\_\_\_  
 \_\_\_\_\_ email=Stephanie.Twomey@em.myflorida.com \_\_\_\_\_  
 \_\_\_\_\_ Date: 2020.10.03 10:29:54 -0400 \_\_\_\_\_

Legal Signature: \_\_\_\_\_  
 \_\_\_\_\_  
 Second Review – Finance: \_\_\_\_\_ Date Received \_\_\_\_\_  
 \_\_\_\_\_ Date Reviewed \_\_\_\_\_  
 \_\_\_\_\_

Fiscal Mgmt Signature: \_\_\_\_\_  
 \_\_\_\_\_  
 Second Review – Legal: \_\_\_\_\_ Date Received \_\_\_\_\_  
 \_\_\_\_\_ Date Reviewed \_\_\_\_\_  
 \_\_\_\_\_

Legal Signature: \_\_\_\_\_

- Distribution:
- 1 - Division/Bureau with Original Agreement
  - 2 - Grants with Original Agreement
  - 3 - Fiscal Mgmt with Copy of Agreement

Cares Act Funding Agreement Amendment 1

CARES ACT FUNDING AGREEMENT Amendment No. 1

This Amendment to Agreement No. (the "Agreement") is entered into by the State of Florida, Division of Emergency Management, with headquarters in Tallahassee, Florida (hereinafter referred to as the "Division," "FDEM," or "Recipient"), and Okaloosa County, (hereinafter referred to as the "County" or "Recipient").

This Amendment is hereby incorporated into the Agreement. All terms and conditions of the Agreement remain in full force and effect except as otherwise expressly set forth herein. The effective date of this Amendment is September 22, 2020.

THEREFORE, the Parties agree to amend the Agreement language as set forth:

(18)PAYMENTS

The State of Florida, through the Division, will make disbursements, whether as a reimbursement or Advance from each County government's allocation as identified by the attached allotment schedule. Funding for Okaloosa County shall not exceed \$36,772,156.00

IN WITNESS WHEREOF, the Parties hereto have caused this Amendment to be executed by their duly authorized representatives on the dates noted below.

SUB-RECIPIENT: Okaloosa County
By: John Hofstad
Name and title: John Hofstad County Administrator
Date: 9/24/2020
FID#: 596000765

STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

By: Allison McLeary Recovery Bureau Chief/GAR
Name and Title
Date 10-5-20
Digitally signed by Allison McLeary
DN: dc=arg, dc=flec, ou=DEM\_Users, ou=Recovery, ou=RecoveryCoordination, cn=Allison McLeary, email=Allison.McLeary@em.myflorida.com
Date: 2020.10.05 09:05:59 -04'00'



# Non-Profit Funding Request Application

**Funding Period: October 1, 2020 – September 30, 2021**

Application Deadline: May 15, 2020

Agency Name: Elder Services of Okaloosa County		
Street Address: 207 Hospital Drive		
City: Fort Walton Beach	State: FL	Zip: 32548
Website: www.elder-services.org		
Executive Director: Kimberly A. Fraley		
Phone: 850-833-9165	Email: kfraley1@cox.net	
Name and Title of Principle Contact: Kimberly A. Fraley, Executive Director		
Phone: 850-833-9165	Email: kfraley1@cox.net	
Date of Incorporation: 1971	Consecutive Years of Operation: 49	

Program Name: <b>Meals on Wheels</b>	
Total Program Cost: <b>246,225.00</b>	<b>Total Funding Request: 25,000.00</b>
<p><b>Public Purpose:</b> Describe in detail how the Program impacts the health, economic opportunity, or social well-being of the clients served, and the methodology for providing services.</p> <p>Clearly align Program impacts with Okaloosa County's Vision of "providing an unmatched economic opportunity and quality of place and life for all citizens" and Mission to "engage our private and public sector partners to provide...economic opportunity and excellence in critical services to enhance the quality of life for all residents."</p>	
<p>Elder Services of Okaloosa County was established in 1971 as Okaloosa County Council on Aging by a group of concerned citizens who recognized a need with our elder population. They came together to provide nutritional meals to those who otherwise went without. That need has not changed. Recently it was exacerbated a the COVID-19 pandemic. This need becomes more prevalent as aging and handicapped individuals must make choices between medical care, medications, the cost of living and food. Proper nutrition is the most basic of human needs. It impacts both mental and physical health. Studies has demonstrated that good nutrition can stave off the early onset of dementia and related diseases. Individuals are more independent and are free to remain in the preferred setting of their own homes. Volunteers who deliver meals provide safety checks and a sense of security for those who live alone. Our local meals on Wheels program does not maintain a waiting list. Every individual in need of assistance is served. We ask participants to contribute to the cost of the meal as they are able. No one is denied based on the inability to pay. The program further supplements the federally funded Title III-C2 program which has a waiting list in excess of 100 individuals.</p> <p>Please see attached.</p>	

## Elder Services of Okaloosa County

This program is about dignity and the essence of the human spirit. It is far less expensive to support individuals in the least restrictive setting of their homes. Elder Services champions those who wish to be independent and contributing members of this community. We strive to meet an identified need which is ever increasing. Over the years we have helped thousands of people to remain home, recuperate from hospital stays and illness, and lead independent lives.

In the recent pandemic we continued our resolve. Volunteers continued to report to provide a meal to those who were isolated and scared. We increased our delivery from five days/week to seven days/week to ensure our clients maintained proper nutrition. We continued to serve the most vulnerable while they tried to remain safe from an invisible threat.

With this grant we proposed to service 400 unduplicated frail and/or handicapped individuals approximately 150 hot, nutritious meals.

If there are similar service providers or Programs, distinguish how this Program is different.

Walton County Council on Aging contracts with the NWFL Area Agency on Aging for the federally funded Older Americans Act Title III-C2 Home Delivered Meals for Okaloosa County. The program is significantly underfunded and maintains a waiting list in excess of 100 individuals in need of help. Elder Services does not maintain a "wait list." Services are not restricted to the elderly population due to local support. Anyone 18+ is eligible for assistance. The federal programs are restricted to persons 60+.

**Resources:** Explain the agency's staffing, equipment, facilities, etc. that will be used to effectively deliver the Program services described above.

The Agency employs two part-time cooks and a part-time janitor. Local funded Meals on Wheels is heavily supported by community volunteers who assist with cooking, meal preparation and delivery to client's homes. The program is operated out of the old Fort Walton Beach hospital commercial kitchen. Our partnership with Destin Harvest has permitted us to serve more through the donation of raw food items. Additionally, the Agency participates in the annual USPS food drive. Health inspections are conducted quarterly and liability insurance is maintained. Volunteers remain the backbone of the program's success. These concerned citizens give of their time to assure meals are delivered and recipients are safe. They are dedicated and caring individuals.

**Additional Funding Sources:** Please list any additional County funding received as part of this application.

United Way of Okaloosa Walton County - \$20,000.00



**Budget:** Provide a clear budget that indicates a reasonable expense for the Program services and leverages other funds to the greatest extent possible.

Federal Grant	State Grant	Private Partnerships	Donations/ Other	Okaloosa County	Total Revenues
-0-	-0-	20,000.00	201,225.00	25,000.00	246,225.00
Personnel	Program Operations	Administrative/ Overhead	Facilities Repair/ Maintenance	Capital Equipment	Total Expenses
97,937.00	137,288.00	3,000.00	8,000.00	-0-	246,225.00

*Note: Okaloosa County will not fund the purchase of capital assets with a value in excess of \$5,000 or a useful life greater than three years.*

Clients Served Annually: 375	Cost per Client Served: 5.25/meal
------------------------------	-----------------------------------

**Performance Metrics:** Identify measures to define Program success and impact to clients served.

	Oct '17 – Sep '18 Actual	Oct '18 – Sep '19 Actual	Oct '19 – Sep '20 Estimate	Oct '20 – Sep '21 Estimate
[Metric 1] Number of meals served	20,890	21,154	30,000	46,900
[Metric 2] Number of Unduplicated Clients	236	249	300	400
[Metric 3] Number of Unduplicated Volunteers	132	456	175	225

If historical data is not available for an existing program, please explain.

The Program's services are not be restrictive with regard to race, sex, age, religion, disability, or any other classification that would be prohibited by law.

The Program's services are available to all residents in Okaloosa County who meet the eligibility requirements of the Agency.

An annual financial report detailing Program revenues and expenditures signed by the agency's Executive Director will be provided.

An annual programmatic report describing progress towards Program outcomes signed by the agency's Executive Director will be provided.

For funding up to \$10,000, an affidavit stating the funds were used for expenses incurred in accordance with the Application and all applicable county, state and federal rules, laws and regulations shall be provided no later than December 31 of the fiscal year for which funding was awarded.

For funding above \$10,000, receipts and documentation which establishes that the funds were expended in conformity with the Application and all applicable county, state and federal rules, laws and regulations shall be provided no later than December 31 of the fiscal year for which funding was awarded.

Agency may be subject to on-site visits or audit by the Board of County Commissioners or its designee.

I have read, fully understand and agree to be bound by Okaloosa County's Non-Profit Funding Policy (the "Policy"). I have completed this application fully and accurately and have not misrepresented any information contained herein. I certify that the requested funds will be used for the purposes set forth in this application and in conformity with the Policy and Florida law.

\_\_\_\_\_

Executive Director Signature \_\_\_\_\_  
Date

<b>Application Checklist</b> <small>The documents below must be submitted along with your application.</small>	
IRS Determination Letter of 501(c)(3) Status.	X
IRS 990 Form (most recent tax year)	X
State of Florida Solicitation of Contributions Form	X
Agency's current year budget (revenues and expenses)	X
Prior year financial statements (revenues and expenses, audited if required)	X

**Submit the completed form with documents to:** **OMB Director**  
**1250 North Eglin Parkway, Suite 102**  
**Shalimar, FL 32579**  
**(850) 651-7521**

\*\*\*\*\*  
 For Internal Use Only:

<b>Scoring Key:</b> 1 - Serious substantive issues or areas of weakness 2 - Issues or areas of weakness 3 - Acceptable 4 - Thorough details & effective use of resources 5 - Exceptional level of effectiveness & innovation	Score
<b>Public Purpose criteria:</b> - clear description of program services and delivery mechanisms - measureable outcomes to be achieved	

<ul style="list-style-type: none"> <li>- methods and strategies in place to collect valid data to support program outcomes</li> <li>- outcomes that meaningfully work toward achieving Okaloosa County's Vision and Mission statements</li> <li>- identification of other organizations that provide the same or similar services</li> <li>- demonstration of the uniqueness of the organization's program</li> </ul>	
<b>Resources criteria:</b> <ul style="list-style-type: none"> <li>- information about the program's staffing structure and personnel credentials</li> <li>- description of the necessary equipment, software and physical resources to deliver the program services</li> <li>- evidence that the organization can sustain appropriate levels of service</li> <li>- potential partnerships, collaborations with defined roles and responsibilities</li> </ul>	
<b>Budget criteria:</b> <ul style="list-style-type: none"> <li>- categorization of revenues and expenses</li> <li>- identification of matching grants or the leveraging of other funding sources</li> <li>- evidence of decreased reliance on Okaloosa County funding</li> </ul>	
<b>Performance Measures criteria:</b> <ul style="list-style-type: none"> <li>- at least two performance measures that communicate how the program is impacting the defined target population</li> <li>- at least one performance measure that aligns with Okaloosa County's Vision and Mission statements</li> <li>- established measures that drive the program's work and that meet the targeted goals</li> </ul>	
<b>Total</b>	

County Administrator Recommended Funding Amount: \$ \_\_\_\_\_

Board Approved Funding Amount: \$ \_\_\_\_\_

Internal Revenue Service  
District Director

Department of the Treasury  
EO Group 7404  
C-1150, Stop 520  
Atlanta, GA 30301

Date: JAN 12 1994

OKALOOSA COUNTY COUNCIL ON AGING INC  
207 Hospital Drive NE  
Fort Walton Beach, FL 32548

Employer Identification Number:  
89-1256076

Person To Contact:  
Kim Artis  
Contact Telephone Number:  
(904) 231-4967  
Date of Exemption:  
February 1976

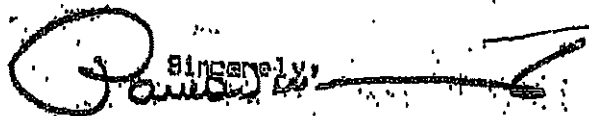
Dear Sir or Madam:

Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

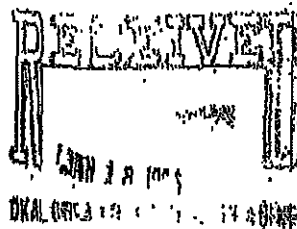
The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

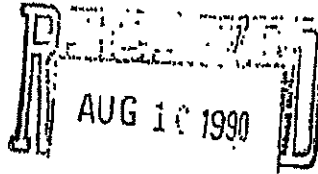
Sincerely,  


Paul Williams  
District Director



Department of the Treasury  
Internal Revenue Service  
Returns Program Mgmt Staff  
P. O. Box 1055 - RM 907  
Atlanta, Georgia 30370-0000

Date: AUG 08 1990



Date of Inquiry:  
07/18/90  
Refer Reply To:  
ORBIED:TPA  
EIN:  
59-1356076  
FFN:  
580041227

OKALOOSA CO. COUNCIL ON AGING

OKALOOSA COUNTY COUNCIL ON AGING,  
INC,  
105 SANTA ROSA BLVD  
FORT WALTON BCH FL 32548-6198

Dear Taxpayer:

This is in response to your request for confirmation of your exemption from Federal Income Tax.

You were recognized as an organization exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code by our letter of February, 1976. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(vi) and 501(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified, or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any changes in your name and address.

Thank you for your cooperation.

Sincerely yours,

Exempt Organizations Coordinator

Return of Organization Exempt From Income Tax

2018

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2018 calendar year, or tax year beginning 2018, and ending 20

B Check if applicable: C Name of organization OKALOOSA COUNTY COUNCIL ON AGING D Employer identification number 59-1356076 E Telephone number (850) 833-9165 F Name and address of principal officer: KIMBERLY A FRALEY, 207 HOSPITAL DRIVE, FT WALTON BEACH, FL 32548

J Website: N/A K Form of organization: Corporation L Year of formation: 1971 M State of legal domicile: FL

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission or most significant activities: ELDER CARE AND ELDER CARE SERVICES; 2-7a Activities & Governance; 8-12 Revenue; 13-19 Expenses; 20-22 Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer Kimberly A. Fraley, Date 08/22/2019, Type or print name and title KIMBERLY A FRALEY, EXECUTIVE DIRECTOR

Paid Preparer Use Only: Preparer's name John A. Phillips, CPA, Date 8/22/2019, Firm's name JOHN A. PHILLIPS, CPA LLC, Firm's EIN 45-3585851

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:  
ELDER CARE AND ELDER CARE SERVICES

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 334,664. Including grants of \$ 0.) (Revenue \$ 536,072.)

ELDER CARE - GENERAL CARE AND SERVICES FOR SENIOR CITIZENS, CONGREGATE MEALS, MEALS ON WHEELS, AND IN-HOME SERVICES.

4b (Code: ) (Expenses \$ Including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ Including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.)  
(Expenses \$ Including grants of \$ ) (Revenue \$ )

4e Total program service expenses 334,664.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see Instructions)? . . . . .		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III . . . . .		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV. . . . .		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV. . . . .		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see Instructions) . . . . .		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .		X



**Part IV Checklist of Required Schedules (continued)**

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II . . . . .		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O. . . . .		X

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1099. Enter -0- if not applicable . . . . .		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	X	

Part VIII Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 2a through 16 regarding employee reporting, tax shelter transactions, and organizational compliance.

Part VII Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year. 1b Enter the number of voting members included in line 1a, above, who are independent. 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13. 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done. 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official. b Other officers or key employees of the organization. If "Yes" to line 15a or 16b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed.
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [ ] Own website [ ] Another's website [ ] Upon request [ ] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.
KIMBERLY A FRALEY, 207 HOSPITAL DR, FT. WALTON BEACH, FL 32548 (850) 833-9165

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
  - List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Jerry Melvin President	5.00 0.00	X		X				0.	0.	0.
(2) Greg Muntzner Vice-President	2.00 0.00	X		X				0.	0.	0.
(3) Debra Riley-Broadnax Secretary/Treasurer	2.00 0.00	X		X				0.	0.	0.
(4) Gwen Hansen Director	2.00 0.00	X						0.	0.	0.
(5) Mike Mitchell Director	2.00 0.00	X						0.	0.	0.
(6) Mary Blackwell Director	2.00 0.00	X						0.	0.	0.
(7) Matthew Harrison Director	2.00 0.00	X						0.	0.	0.
(8) Ruth Lovejoy Executive Director	40.00				X			75,072.	0.	0.
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>							75,072.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							75,072.	0.	0.	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

	Yes	No
<b>3</b> Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 612-614	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . . . . 1a					
	b	Membership dues . . . . . 1b					
	c	Fundraising events . . . . . 1c					
	d	Related organizations . . . . . 1d	251,703.				
	e	Government grants (contributions) . . . . . 1e	51,831.				
	f	All other contributions, gifts, grants, and similar amounts not included above . . . . . 1f	7,022.				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	<b>Total.</b> Add lines 1a-1f . . . . . ▶	<b>310,556.</b>				
Program Service Revenue	Business Code						
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue . . . . .	196,360.	196,360.	0.	0.	
g	<b>Total.</b> Add lines 2a-2f . . . . . ▶	<b>196,360.</b>					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶	1,209.	0.	0.	1,209.	
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties . . . . . ▶					
	6a	(i) Real					
		(ii) Personal					
		Gross rents . . . . .					
		b Less: rental expenses . . . . .					
	c	Rental income or (loss) . . . . .					
	d	Net rental income or (loss) . . . . . ▶					
	7a	(i) Securities					
		(ii) Other					
		Gross amount from sales of assets other than inventory . . . . .					
		b Less: cost or other basis and sales expenses . . . . .					
	c	Gain or (loss) . . . . .					
d	Net gain or (loss) . . . . . ▶						
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . . a						
b	Less: direct expenses . . . . . b						
c	Net income or (loss) from fundraising events . . . . . ▶						
9a	Gross income from gaming activities. See Part IV, line 19 . . . . . a						
	b Less: direct expenses . . . . . b						
	c Net income or (loss) from gaming activities . . . . . ▶						
10a	Gross sales of inventory, less returns and allowances . . . . . a						
	b Less: cost of goods sold . . . . . b						
	c Net income or (loss) from sales of inventory . . . . . ▶						
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d	All other revenue . . . . .		29,156.	29,156.	0.	0.	
e	<b>Total.</b> Add lines 11a-11d . . . . . ▶		<b>29,156.</b>				
12	<b>Total revenue.</b> See instructions . . . . . ▶		<b>537,281.</b>	<b>225,516.</b>	<b>0.</b>	<b>1,209.</b>	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
4 Benefits paid to or for members . . . . .				
5 Compensation of current officers, directors, trustees, and key employees . . . . .				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7 Other salaries and wages . . . . .	229,022.	129,970.	99,052.	0.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits . . . . .	7,760.	4,211.	3,549.	0.
10 Payroll taxes . . . . .	17,514.	9,923.	7,591.	0.
11 Fees for services (non-employees):				
a Management . . . . .				
b Legal . . . . .				
c Accounting . . . . .				
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees . . . . .				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .				
12 Advertising and promotion . . . . .				
13 Office expenses . . . . .	5,355.	4,636.	719.	0.
14 Information technology . . . . .				
15 Royalties . . . . .				
16 Occupancy . . . . .	7,788.	5,218.	2,570.	0.
17 Travel . . . . .	6,099.	6,099.	0.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings . . . . .				
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	2,720.	0.	2,720.	0.
23 Insurance . . . . .				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Meals/Meals on Wheels . . . . .	81,872.	81,872.	0.	0.
b Insurance . . . . .	7,911.	5,708.	2,203.	0.
c Bad Debts . . . . .	8,417.	8,417.	0.	0.
d Computer Services . . . . .	6,419.	5,025.	1,394.	0.
e All other expenses . . . . .	76,490.	73,585.	2,905.	0.
25 Total functional expenses. Add lines 1 through 24e	457,367.	334,664.	122,703.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	2,175.	1	2,175.
	2	Savings and temporary cash investments	261,960.	2	331,976.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	22,290.	4	47,791.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	4,218.	9	4,126.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 36,346.		
	b	Less: accumulated depreciation	10b 31,668.	10c 7,398.	4,678.
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	115,735.	15	115,402.
16	<b>Total assets.</b> Add lines 1 through 16 (must equal line 34)	413,776.	16	506,148.	
Liabilities	17	Accounts payable and accrued expenses	18,564.	17	31,022.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26	<b>Total liabilities.</b> Add lines 17 through 25	18,564.	26	31,022.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	393,492.	27	473,406.
	28	Temporarily restricted net assets	1,720.	28	1,720.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	<b>Total net assets or fund balances</b>	395,212.	33	475,126.
34	<b>Total liabilities and net assets/fund balances</b>	413,776.	34	506,148.	



**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	537,281.
2	Total expenses (must equal Part IX, column (A), line 25)	2	457,367.
3	Revenue less expenses. Subtract line 2 from line 1	3	79,914.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	395,212.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	475,126.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

Employer identification number

OKALOOSA COUNTY COUNCIL ON AGING

59-1356076

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

**Part III Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
4 Total. Add lines 1 through 3 . . . . .						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 Public support. Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4 . . . . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	%
15 Public support percentage from 2017 Schedule A, Part II, line 14 . . . . .	15	%
16a 33 1/3% support test—2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
b 33 1/3% support test—2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>		

**Part III** Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	26,656.	31,299.	29,698.	28,254.	310,566.	426,473.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .	554,131.	141,250.	141,250.	185,857.	196,360.	1,218,848.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
6 Total. Add lines 1 through 5 . . . . .	580,787.	172,549.	170,948.	214,111.	506,926.	1,645,321.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
c Add lines 7a and 7b . . . . .						
8 Public support. (Subtract line 7c from line 6.) . . . . .						1,645,321.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6 . . . . .	580,787.	172,549.	170,948.	214,111.	506,926.	1,645,321.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	1,090.	1,106.	1,106.	953.	1,209.	5,464.
b Unrelated business taxable income (less section 514 taxes) from businesses acquired after June 30, 1975 . . . . .						
c Add lines 10a and 10b . . . . .	1,090.	1,106.	1,106.	953.	1,209.	5,464.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
13 Total support. (Add lines 9, 10c, 11, and 12.) . . . . .	581,877.	173,655.	172,054.	215,064.	508,135.	1,650,785.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) . . . . .	15	99.67 %
16 Public support percentage from 2017 Schedule A, Part III, line 15 . . . . .	16	99.59 %

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f)) . . . . .	17	0.33 %
18 Investment income percentage from 2017 Schedule A, Part III, line 17 . . . . .	18	0.41 %

- 19a 33 1/3% support tests—2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization . ▶
- b 33 1/3% support tests—2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations (continued)**

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
	<b>11a</b>		
<b>b</b>	A family member of a person described in (a) above?		
	<b>11b</b>		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
	<b>11c</b>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
	<b>1</b>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
	<b>2</b>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
	<b>1</b>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
	<b>1</b>		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
	<b>2</b>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
	<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b>	Activities Test. Answer (a) and (b) below.		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
	<b>2a</b>		
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
	<b>2b</b>		
<b>3</b>	Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
	<b>3a</b>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
	<b>3b</b>		

**Part VII Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See Instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A--Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see Instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see Instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B--Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see Instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter $-1/2\%$ of line 3 (for greater amount, see Instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C--Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see Instructions).	6		

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see Instructions).

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D—Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013 . . . . .			
b From 2014 . . . . .			
c From 2015 . . . . .			
d From 2016 . . . . .			
e From 2017 . . . . .			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014 . . .			
b Excess from 2015 . . .			
c Excess from 2016 . . .			
d Excess from 2017 . . .			
e Excess from 2018 . . .			





**SCHEDULE D  
(Form 990)**

**Supplemental Financial Statements**

OMB No. 1545-0047

**2018**

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

**Open to Public Inspection**

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization <b>OKALOOSA COUNTY COUNCIL ON AGING</b>	Employer identification number <b>59-1356076</b>
---	---

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part II Conservation Easements.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or education)     Preservation of a historically important land area  
 Protection of natural habitat     Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .  Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$

(ii) Assets included in Form 990, Part X . . . . . ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$

b Assets included in Form 990, Part X . . . . . ▶ \$

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment \_\_\_\_\_ %
  - b Permanent endowment \_\_\_\_\_ %
  - c Temporarily restricted endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
b		

b If "Yes" on line 3a(i), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements	9,885.		8,270.	1,615.
d Equipment	26,461.		23,398.	3,063.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,678.

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Due from Alternative Living, Inc.	115,402.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII





SCHEDULE O  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**  
Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ,  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

OKALOOSA COUNTY COUNCIL ON AGING

Employer identification number

59-1356076

Pt VI, Line 11b: The fiscal manager oversees and reviews the audit and the 990

prior to release

Pt IX, Line 24e:

Description: Administrative

Total: \$20,206

Program services: \$20,206

Management and general: \$0

Fundraising: \$0

Description: Contractual Services

Total: \$37,652

Program services: \$37,652

Management and general: \$0

Fundraising: \$0

Description: Maintenance

Total: \$1,436

Program services: \$962

Management and general: \$474

Fundraising: \$0

Description: Professional Fees

Total: \$2,437

Program services: \$1,633

Management and general: \$804

Fundraising: \$0

Description: Supplies

Total: \$14,759

Name of the organization

Employer identification number

OKALOOSA COUNTY COUNCIL ON AGING

59-1356076

Program services: \$13,132

Management and general: \$1,627

Fundraising: \$0



**SCHEDULE R**  
**(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

OKALOOSA COUNTY COUNCIL ON AGING

Employer identification number

59-1356076

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) <u>Alternative Living, Inc 59-2749572</u> <u>207 Hospital Drive Fort Walton Beach FL 32548</u>	<u>Assisted Living Facility</u>		<u>501(C)(3)</u>	<u>10</u>	<u>N/A</u>		<u>X</u>
(2) <u>Okaloosa County Coordinated Transportation 59-2888413</u> <u>207 Hospital Drive Fort Walton Beach FL 32548</u>	<u>Transportation</u>		<u>501(C)(3)</u>	<u>10</u>	<u>N/A</u>		<u>X</u>
(3)							
(4)							
(5)							
(6)							
(7)							

**Part III** Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512--514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

**Part IV** Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

**Part IV** Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI** Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													



**Supplemental Information.**

Provide additional information for responses to questions on Schedule R. See instructions.

A series of horizontal dashed lines providing space for supplemental information.

## Application for Automatic Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.  
▶ Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. OKALOOSA COUNTY COUNCIL ON AGING	<b>Enter filer's identifying number, see instructions</b> Employer identification number (EIN) or 59-1356076
	Number, street, and room or suite no. If a P.O. box, see instructions. 207 HOSPITAL DRIVE	Social security number (SSN)
<b>File by the due date for filing your return. See instructions.</b>	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FORT WALTON BEACH FL 32548	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

• The books are in the care of ▶ RUTH LOVEJOY

Telephone No. ▶ (850) 833-9165 Fax No. ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box . . . . .
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the whole group, check this box . . . . .  . If it is for part of the group, check this box . . . . .  and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until Nov 15, 20 19, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
  - ▶  calendar year 20 18 or
  - ▶  tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.
- 2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.



DIVISION OF CONSUMER SERVICES  
(850) 410-3800



THE RHODES BUILDING  
2005 APALACHEE PARKWAY  
TALLAHASSEE, FLORIDA 32399-6500

**FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES**  
**COMMISSIONER NICOLE "NIKKI" FRIED**

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May 8, 2020

Refer To: CH791

OKALOOSA COUNTY COUNCIL ON AGING, INC.  
207 HOSPITAL DR NE  
FORT WALTON BEACH, FL 32548-5066

RE: OKALOOSA COUNTY COUNCIL ON AGING, INC.  
REGISTRATION#: CH791  
EXPIRATION DATE: March 31, 2021

Dear Sir or Madam:

The above-named organization/sponsor has complied with the registration requirements of Chapter 496, Florida Statutes, the Solicitation of Contributions Act. A COPY OF THIS LETTER SHOULD BE RETAINED FOR YOUR RECORDS.

Every charitable organization or sponsor which is required to register under s. 496.405 must conspicuously display the registration number issued by the Department and in capital letters the following statement on every printed solicitation, written confirmation, receipt, or reminder of a contribution:

"A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE (800-435-7352) WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE."

The Solicitation of Contributions Act requires an annual renewal statement to be filed on or before the date of expiration of the previous registration. The Department will send a renewal package approximately 30 days prior to the date of expiration as shown above.

Thank you for your cooperation. If we may be of further assistance, please contact the Solicitation of Contributions section.

Sincerely,

Tianna Baity  
Regulatory Consultant  
850-410-3770  
Fax: 850-410-3804  
E-mail: [tianna.baity@fdacs.gov](mailto:tianna.baity@fdacs.gov)



<b>OKALOOSA COUNTY COUNCIL ON AGING</b>				
Budget: 2020/2021				
Project: Meals on Wheels				
Expenses				
Salaries	Project Director (1560 hrs @ 10.00)	\$ 15,600.00		\$ 15,600.00
	Cook (1040 hrs @ 9.25)	\$ 9,620.00		\$ 9,620.00
	Cook (1040 hrs @ 9.00)	\$ 9,360.00		\$ 9,360.00
	Janitorial/Kitchen Aide (780 hrs @ 9.00)	\$ 7,020.00		\$ 7,020.00
	Administrative Support		\$ 1,240.00	\$ 1,240.00
	Volunteers Kitchen Aides		\$ 18,720.00	\$ 18,720.00
	Volunteer Drivers		\$ 34,320.00	\$ 34,320.00
	Sub-Total	\$ 41,600.00	\$ 52,280.00	\$ 93,880.00
	Employee Taxes	\$ 4,057.00		\$ 4,057.00
	Total Salaries	\$ 45,657.00	\$ 52,280.00	\$ 97,937.00
Professional Fees	Dietician	\$ 400.00		\$ 400.00
	Audit	\$ 350.00		\$ 350.00
	Total Professional Fees	\$ 750.00		\$ 750.00
Travel		\$ 200.00		\$ 200.00
Raw Food	Okaloosa County Council on Aging	\$ 93,450.00		\$ 93,450.00
	Destin Harvest		\$ 20,000.00	\$ 20,000.00
	Publix		\$ 6,000.00	\$ 6,000.00
	USPS		\$ 500.00	\$ 500.00
	Total Raw Food	\$ 93,450.00	\$ 26,500.00	\$ 130,640.00

Meal Supplies		\$ 9,488.00		\$ 9,488.00
Equipment		\$ 1,000.00		\$ 1,000.00
Postage		\$ 400.00		\$ 400.00
Insurance		\$ 5,500.00		\$ 5,500.00
Utilities		\$ 6,600.00		\$ 6,600.00
Fire/Health Inspection		\$ 1,400.00		\$ 1,400.00
Administrative Support		\$ 3,000.00		\$ 3,000.00
		\$ 167,445.00	\$ 78,780.00	\$ 246,225.00
<b>TOTAL EXPENSES</b>				
<b>Income</b>				
	Meals on Wheels Donations	\$ 92,000.00		\$ 92,000.00
	Grant Applications/Fund Raising	\$ 30,445.00		\$ 30,445.00
	Okaloosa County	\$ 25,000.00		\$ 25,000.00
	Volunteer Labor		\$ 52,280.00	\$ 52,280.00
	Destin Harvest		\$ 20,000.00	\$ 20,000.00
	Publix		\$ 6,000.00	\$ 6,000.00
	USPS		\$ 500.00	\$ 500.00
	United Way	\$ 20,000.00		\$ 20,000.00
<b>TOTAL INCOME</b>		\$ 167,445.00	\$ 78,780.00	\$ 246,225.00

OKALOOSA COUNTY  
COUNCIL ON AGING, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2018

OKALOOSA COUNTY COUNCIL ON AGING, INC.

DECEMBER 31, 2018

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**JOHN A. PHILLIPS**  
*Certified Public Accountant*

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144 Mary Esther Blvd, Suite 18  
Mary Esther, FL 32569  
(850) 244-2690  
Fax (850) 301-2891

## INDEPENDENT AUDITOR'S REPORT

To The Board of Directors  
Okaloosa County Council on Aging, Inc.

We have audited the accompanying financial statements of Okaloosa County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **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 an opinion 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 of 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 opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Okaloosa County Council on Aging, Inc., as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.



John A. Phillips, CPA  
Mary Esther, Florida

August 2, 2019

OKALOOSA COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2018

ASSETS

CURRENT ASSETS:

Cash	\$	334,151
Program Funds Receivable		47,791
Prepaid Expenses		4,126
Total Current Assets		386,068

PROPERTY AND EQUIPMENT:

Property and Equipment,		
Net of Accumulated Depreciation of \$31,668		4,678

OTHER ASSETS

Due From Alternative Living, Inc.		115,402
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TOTAL ASSETS

\$ 506,148

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts Payable	\$	14,137
Accrued Payroll and Payroll Liabilities		16,885
Total Current Liabilities		31,022

NET ASSETS:

Unrestricted		473,406
Temporarily Restricted		1,720
Total Net Assets		475,126

TOTAL LIABILITIES AND NET ASSETS

\$ 506,148

The accompanying notes are an integral part of these financial statements

OKALOOSA COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018

UNRESTRICTED NET ASSETS	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total
<b>REVENUES:</b>			
Public Support	\$ 7,022	\$ -	\$ 7,022
Governmental Funds	51,831	-	51,831
Grants	251,703	-	251,703
Program Service Fees	196,360	-	196,360
Interest	1,209	-	1,209
Other	29,156	-	29,156
Total Revenues	537,281	-	537,281
<b>EXPENSES;</b>			
Program Services	334,664	-	334,664
Support Services	122,703	-	122,703
Total Expenses	457,367	-	457,367
<b>CHANGE IN UNRESTRICTED NET ASSTS</b>	79,914	-	79,914
<b>NET ASSETS, BEGINNING OF YEAR</b>	393,492	1,720	395,212
<b>NET ASSETS, END OF YEAR</b>	\$ 473,406	\$ 1,720	\$ 475,126

The accompanying notes are are Integral part of these financial statements



OKALOOSA COUNTY COUNCIL ON AGING, INC  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2018

	ELDER CARE	FOOD SERVICES	TOTAL	SUPPORT SERVICES
Personnel and Fringe Benefits	\$ 113,107	\$ 30,997	\$ 144,104	\$ 110,192
Administrative	20,206	-	20,206	-
Bad Debts	8,417	-	8,417	-
Computer Services	3,969	1,056	5,025	1,394
Contractual Services	37,652	-	37,652	-
Insurance	4,039	1,669	5,708	2,203
Maintenance	603	359	962	474
Meals	-	81,872	81,872	-
Office/Other	4,091	545	4,636	719
Professional Fees	1,024	609	1,633	804
Space and Utilities	3,271	1,947	5,218	2,570
Supplies	3,271	9,861	13,132	1,627
Travel	6,099	-	6,099	-
Total Expenses before Depreciation	205,749	128,915	334,664	119,983
Depreciation	-	-	-	2,720
Total Expenses	<u>\$ 205,749</u>	<u>\$ 128,915</u>	<u>\$ 334,664</u>	<u>\$ 122,703</u>

The accompanying notes are integral part of these financial statements

OKALOOSA COUNTY COUNCIL ON AGING, INC  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2018

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Received for Services	\$ 200,369
Cash Received for Shared Support Services	192,890
Cash Received for Public Support	7,022
Cash Received for Grants	251,703
Interest Received	1,209
Cash Received for Federal and Local Grants	13,904
Other Cash Receipts	29,156
Cash Paid to Suppliers and Employees	<u>(626,570)</u>
Net Cash Provided by Operating Activities	<u>69,683</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Net Payments from Alternative Living, Inc	<u>333</u>
Net Cash Provided by Financing Activities	<u>333</u>

NET CHANGE IN CASH	70,016
CASH, BEGINNING OF YEAR	<u>264,135</u>
CASH, END OF YEAR	<u><u>\$ 334,151</u></u>

RECONCILIATION OF INCREASE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

Change in Net Assets	<u>\$ 79,914</u>
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	2,720
Changes in Assets, (Increase) Decrease	
Accounts Receivables	(25,501)
Prepaid Insurance	92
Changes in Liabilities, Increase (Decrease)	
Accounts Payable	9,758
Accrued Payroll and Payroll Liabilities	2,700
Total Adjustments	<u>(10,231)</u>
Net Cash Provided By Operating Activities	<u><u>\$ 69,683</u></u>

The accompanying notes are an integral part of these financial statements

OKALOOSA COUNTY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS

**NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING  
POLICIES**

Nature of Activities

The Okaloosa County Council on Aging, Inc. (The Council) was incorporated as a nonprofit organization under the laws of the State of Florida on January 29, 1971. On February 26, 1996, the Council registered with the State of Florida the fictitious name Elder Services of Okaloosa County. The Council currently operates under this fictitious name, however, all contracts and other legal matters are entered into using the legal name, Okaloosa County Council on Aging, Inc. The Council provides services to the elderly including counseling, companionship, transportation, in-home services, and congregate and homebound meals.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with U.S generally accepted accounting principles. The significant accounting policies are described below to enhance the usefulness of the financial statements to the reader.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Council considers all highly liquid investments available for current use with the initial maturity of three months or less and certificates of deposit to be cash equivalents.

Property and Equipment

The Council capitalizes property and equipment over \$5,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Council reports expiration of donor restrictions when the donated or acquired assets are placed in service. The Council reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method over estimated useful lives ranging from five to thirty-nine years.

When assets are sold or retired, the cost and related accumulated depreciation are removed and any resulting gain or loss is recognized.

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Equipment purchased with grant or program funds is expensed in the period purchased instead of being recognized as an asset and depreciated over its useful life. The equipment is owned by the organization while used in the program or for other future authorized programs. However, the funding sources have a reversionary interest in equipment having an acquisition cost of \$1,000 or more. Disposition of the equipment is subject to funding source regulations. Equipment purchased with nonprogram funds is capitalized and depreciated over its estimated useful life.

### Revenue and Receivables

Revenue from grants and programs is recognized during the accounting period in which it is earned. Project income is recognized as revenue in the period it is received. Public donations are recognized when received. They are considered to be for unrestricted use unless specifically restricted.

In-Kind contributions are recorded at fair market value and reported as support and expense during the period in which the contribution is received.

Accounts Receivable represents those funds due under contract for services already provided by the organization or for expenditures already incurred. Receivables are recorded at net realizable value. Management considers all receivables collectible, therefore, no provision for uncollectible accounts is provided in these financial statements.

### Contributed Services

No amounts have been reflected in the financial statements for donated services. The Council generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Council but these services do not meet the criteria for recognition as contributed services.

### Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the existence or nature of any donor restrictions.

### Income Taxes

The Council is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

The Council's Forms 990, Return of Organization Exempt from Income Tax, for the years ending 2018, 2017, 2016 and 2015 are subject to examination by the IRS, generally for three years after they were filed.

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Net Assets

All financial transactions have been recorded and reported as net assets without donor restrictions or net assets with donor restrictions based on the existence or absence of donor imposed restrictions.

Net assets without donor restrictions consist of unrestricted funds and other assets that are available for the use in activities of the Organization, including those assets with board designations of net assets. Board designations of net assets are voluntary board-approved segregations that are not subject to donor restrictions.

Net assets with donor restrictions are those contributions that are restricted for specific purposes for which the restriction has not expired. Net assets released from restrictions represent expenses incurred during the year that satisfied the restricted purpose. If a donor restriction expires within the same fiscal year the contribution was made, both the related support and expense is shown as unrestricted.

Net assets with donor restrictions also includes contributions that are subject to donor imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes

### **NOTE 2 - PROPERTY AND EQUIPMENT**

A summary of property and accumulated depreciation at December 31, 2017 is as follows:

	<u>Property</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Improvements	\$ 9,885	\$ 8,270	\$ 1,615
Equipment	<u>26,461</u>	<u>23,398</u>	<u>3,063</u>
	<u>\$ 36,346</u>	<u>\$ 31,668</u>	<u>\$ 4,678</u>

Depreciation expense for the year December 31, 2018 was \$2,720.

### **NOTE 3 - SPACE**

The Council occupies certain buildings owned by Okaloosa County, Florida. Okaloosa County charges the Council \$1 per year for the use of this space.

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### NOTE 4 – PROGRAM FUNDS RECEIVABLE

Program Funds Receivable at December 31, 2018 consists of:

North West Florida Area Agency on Aging	\$ 37,927
Sunshine Tango	3,589
American Eldercare	4,401
Other	<u>1,874</u>
Total Program Funds Receivable	<u>\$ 47,791</u>

### NOTE 5 – RELATED PARTIES

The Council provides administration services for Alternative Living, Inc. and Okaloosa County Coordinated Transportation, Inc. The three organizations are governed by the same Board of Directors.

Alternative Living, Inc. operates congregate living facilities in Niceville, Florida and Crestview Florida. Funding is received from food services and local donations. The organization is under contract with Okaloosa County Council on Aging, Inc. to furnish meals for the Meals on Wheels program. For the year ended December 31, 2018, total amount paid to Alternative Living, Inc. for meals was \$73,564. Reimbursements received for administration services for the year ended December 31, 2018 was \$182,094. Net repayments from Alternative Living, Inc. during 2018 was \$333. The net amount due from Alternative Living, Inc. for advances made in prior years was \$115,402 at December 31, 2018.

### NOTE 6 – EMPLOYEE BENEFITS PLANS

The Council sponsors a 403(b) tax sheltered annuity retirement plan for its full and part time employees. An employee is eligible to participate immediately on a voluntary basis. The Council did not make any contributions to this plan.

The Council also sponsors an IRS Section 125 cafeteria plan for health and dental insurance. All employees are eligible to participate.

### NOTE 7 – RESTRICTION ON NET ASSETS

Net assets with donor restrictions at December 31, 2018 consists of the following:

Alzheimer Program	<u>\$ 1,720</u>
-------------------	-----------------

### NOTE 8 – DEPOSITS IN FINANCIAL INSTITUTIONS

At December 31, 2018 the Council had demand deposits on hand in financial institutions which exceeded depositor's insurance provided by the applicable guaranty agency by \$16,371.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

**NOTE 9 – EVALUATION OF SUBSEQUENT EVENTS**

The Council has evaluated subsequent events through August 2, 2019, the date the financial statements were available to be issued.

JOHN A. PHILLIPS  
*Certified Public Accountant*

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144 Mary Esther Blvd, Suite 18  
Mary Esther, FL 32569  
(850) 244-2690  
Fax (850) 301-2891

**INDEPENDENT AUDITOR'S 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**

To The Board of Directors  
Alternative Living, Inc.

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 the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Okaloosa County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 2, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Okaloosa County Council on Aging, Inc.'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 our opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization'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.

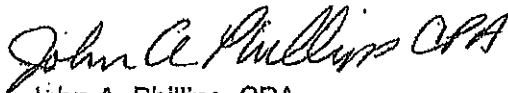
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during 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 Okaloosa County Council on Aging, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance 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 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 not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



John A. Phillips, CPA  
Mary Esther, Florida

August 2, 2019

**JOHN A. PHILLIPS**  
*Certified Public Accountant*

---

144 Mary Esther Blvd, Suite 18  
Mary Esther, FL 32569  
(850) 244-2690  
Fax (850) 301-2891

To The Board of Directors  
and Management of Okaloosa County Council on Aging, Inc.

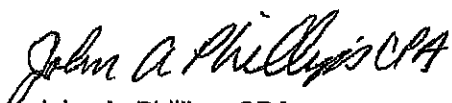
In planning and performing our audit of the financial statements of Okaloosa County Council on Aging, Inc. as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Okaloosa County Council on Aging, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.

In addition, we noted other matters involving internal control and its operation that we have reported to management of Okaloosa County Council on Aging, Inc. in a separate letter dated August 2, 2019.

The communication is intended solely for the information and use of management, Board of Directors, and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

  
John A. Phillips, CPA  
Mary Esther, FL

August 2, 2019

**JOHN A. PHILLIPS**  
*Certified Public Accountant*

---

144 Mary Esther Blvd, Suite 18  
Mary Esther, FL 32569  
(850) 244-2690  
Fax (850) 301-2891

August 2, 2019

To the Board of Directors and Executive Director  
Okaloosa County Council on Aging, Inc.

We have audited the financial statements of Okaloosa County Council on Aging, Inc. for the year ended December 31, 2018, and have issued our report thereon dated August 2, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 9, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Okaloosa County Council on Aging, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significant to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered In Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 2, 2019.

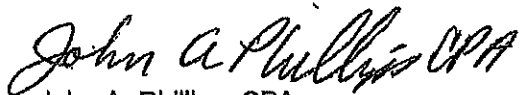
*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Directors and Executive Director and management of Okaloosa County Council on Aging, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.



John A. Phillips, CPA  
Mary Esther, Florida

## Lorraine LaCroix

---

**From:** TERRY FRALEY <kfraley1@cox.net>  
**Sent:** Thursday, April 02, 2020 12:36 PM  
**To:** Lorraine LaCroix  
**Subject:** Information Request

I need the following information for the period 10/01/18 = 09/30/19:

Total meals served: 21,154

Total Unduplicated Clients: 249

Total Volunteers: 456

Thank you. This does not need to be done today. .

Kimberly A. Fraley

Executive Director