



**FLORIDA DEPARTMENT OF
ENVIRONMENTAL PROTECTION**

BOB MARTINEZ CENTER
2600 BLAIR STONE ROAD
TALLAHASSEE, FLORIDA 32399-2400

RICK SCOTT
GOVERNOR

CARLOS LOPEZ-CANTERA
LT. GOVERNOR

HERSCHEL T. VINYARD JR.
SECRETARY

July 10, 2014

**FEDERAL EXPRESS
GROUND**

Ms. Melissa Moore
Fort Pierce Redevelopment Agency
100 N. US Highway 1
Fort Pierce, Florida 34950

RE: Voluntary Cleanup Tax Credits
DEP VCTC Application # 374
DEP VCTC Certificate # 373
Site Identification # 561101003

Dear Ms. Moore:

You recently received a letter from the Florida Department of Environmental Protection (the Department) notifying you that Fort Pierce Redevelopment Agency ("the applicant") was eligible to receive a voluntary cleanup tax credit (VCTC) pursuant to Chapter 376.30781, Florida Statutes (F.S.). The letter also stated that the Department could not issue a tax credit certificate at that time because the annual tax credit authorization had been exhausted. Effective July 1, the Department has been authorized to issue \$5 million in tax credit certificates in first-come, first-served order based on the date and time of receipt of a complete application. The tax credit certificate issued to Fort Pierce Redevelopment Agency in the amount of \$8,328.45 is enclosed.

Tax credits can apply toward corporate income tax pursuant to Section 220.1845, F.S. These tax credits may be used by attaching the enclosed VCTC Certificate to an annual tax return filed with the Florida Department of Revenue (DOR), or the credits may be transferred pursuant to Section 220.1845(1)(g), F.S. The *original* certificate must be filed with the DOR to claim the credit or returned to the DEP to execute a transfer; copies will not be accepted.

Voluntary Cleanup Tax Credits have been determined to be "state financial assistance" within the meaning of the Florida Single Audit Act (FSAA) (see Section 215.97, F.S.). Therefore, please review the enclosed document entitled "Attachment 1 Special Audit Requirements" to ascertain whether you may be subject to the requirements of the FSAA. The Department's FSAA staff has advised us that we must include a complete copy of the enclosed document; however, some of the information included is not applicable to the VCTC program. Please pay particular attention to Parts II, IV and V. **The assigned Florida Catalog of State Financial Assistance (CFSA) number for Voluntary Cleanup Tax Credits is #37.056.**

RECEIVED

TIME _____

AUG - 1 2014

CITY OF FT. PIERCE
CITY MANAGER'S OFFICE

008032

Voluntary Cleanup Tax Credit Certificate

This certificate is issued pursuant to Section 376.30781, Florida

Statutes (F.S.), to Fort Pierce Redevelopment Agency, # 596000322,
(Recipient's Name or Transferee's Name) (Social Security # or FEID #)

in the amount of \$ 8,328.45, to be applied toward

Corporate Income Tax pursuant to s. 220.1845, F.S.

Tax credit certificates are transferable pursuant to Section 220.1845, F.S., and Chapter 62-788, F.A.C. A tax credit certificate holder seeking to transfer the certificate to one or more individuals or entities shall submit the original certificate to the Department's Division of Waste Management in Tallahassee along with a signed and notarized letter authorizing the transfer. The letter shall state the name, address, telephone number, and FEID or Social Security number, as applicable, of each transferee, and it shall indicate the portion (in whole or in units of no less than 25%) to be transferred. Such transferred credits may not be transferred again, although they may succeed to a surviving or acquiring entity after merger or acquisition.

Certificate Number: 373
FDEP Fiscal Year Issued: 2014-2015
Calendar Year: 2012
Site Type: BF
FDEP Facility ID #: 561101003
VTC Application #: 374

Issued by:

[Signature]
(Authorized FDEP signature)

7/20/14
(Date)



**FLORIDA DEPARTMENT OF
ENVIRONMENTAL PROTECTION**

BOB MARTINEZ CENTER
2600 BLAIR STONE ROAD
TALLAHASSEE, FLORIDA 32399-2400

RICK SCOTT
GOVERNOR

CARLOS LOPEZ-CANTERA
LT. GOVERNOR

HERSCHEL T. VINYARD JR.
SECRETARY

July 10, 2014

**FEDERAL EXPRESS
GROUND**

Ms. Melissa Moore
Fort Pierce Redevelopment Agency
100 North US Highway 1
Fort Pierce, Florida 34950

RE: Voluntary Cleanup Tax Credits
DEP VCTC Application # 375
DEP VCTC Certificate # 374
Site Identification # 561101002

Dear Ms. Moore:

You recently received a letter from the Florida Department of Environmental Protection (the Department) notifying you that Fort Pierce Redevelopment Agency ("the applicant") was eligible to receive a voluntary cleanup tax credit (VCTC) pursuant to Chapter 376.30781, Florida Statutes (F.S.). The letter also stated that the Department could not issue a tax credit certificate at that time because the annual tax credit authorization had been exhausted. Effective July 1, the Department has been authorized to issue \$5 million in tax credit certificates in first-come, first-served order based on the date and time of receipt of a complete application. The tax credit certificate issued to Fort Pierce Redevelopment Agency in the amount of \$73,394.96 is enclosed.

Tax credits can apply toward corporate income tax pursuant to Section 220.1845, F.S. These tax credits may be used by attaching the enclosed VCTC Certificate to an annual tax return filed with the Florida Department of Revenue (DOR), or the credits may be transferred pursuant to Section 220.1845(1)(g), F.S. The *original* certificate must be filed with the DOR to claim the credit or returned to the DEP to execute a transfer; copies will not be accepted.

Voluntary Cleanup Tax Credits have been determined to be "state financial assistance" within the meaning of the Florida Single Audit Act (FSAA) (see Section 215.97, F.S.). Therefore, please review the enclosed document entitled "Attachment 1 Special Audit Requirements" to ascertain whether you may be subject to the requirements of the FSAA. The Department's FSAA staff has advised us that we must include a complete copy of the enclosed document; however, some of the information included is not applicable to the VCTC program. Please pay particular attention to Parts II, IV and V. **The assigned Florida Catalog of State Financial Assistance (CFSA) number for Voluntary Cleanup Tax Credits is #37.056.**

008033

Voluntary Cleanup Tax Credit Certificate

This certificate is issued pursuant to Section 376.30781, Florida

Statutes (F.S.), to Fort Pierce Redevelopment Agency, # 596000322,
(Recipient's Name or Transferee's Name) (Social Security # or FEID #)

in the amount of \$ 73,394.96, to be applied toward

Corporate Income Tax pursuant to s. 220.1845, F.S.

Tax credit certificates are transferable pursuant to Section 220.1845, F.S., and Chapter 62-788, F.A.C. A tax credit certificate holder seeking to transfer the certificate to one or more individuals or entities shall submit the original certificate to the Department's Division of Waste Management in Tallahassee along with a signed and notarized letter authorizing the transfer. The letter shall state the name, address, telephone number, and FEID or Social Security number, as applicable, of each transferee, and it shall indicate the portion (in whole or in units of no less than 25%) to be transferred. Such transferred credits may not be transferred again, although they may succeed to a surviving or acquiring entity after merger or acquisition.

Certificate Number: 374
FDEP Fiscal Year Issued: 2014-2015
Calendar Year: 2012
Site Type: BF
FDEP Facility ID #: 561101002
VTC Application #: 375

Issued by:

[Signature]
(Authorized FDEP signature)

7/20/14
(Date)



**FLORIDA DEPARTMENT OF
ENVIRONMENTAL PROTECTION**

BOB MARTINEZ CENTER
2600 BLAIR STONE ROAD
TALLAHASSEE, FLORIDA 32399-2400

RICK SCOTT
GOVERNOR

CARLOS LOPEZ-CANERA
LT. GOVERNOR

HERSCHEL T. VINYARD JR.
SECRETARY

July 10, 2014

**FEDERAL EXPRESS
GROUND**

Ms. Melissa Moore
Fort Pierce Redevelopment Agency
100 N. US Highway 1
Fort Pierce, Florida 34950

RE: Voluntary Cleanup Tax Credits
DEP VCTC Application # 376
DEP VCTC Certificate # 375
Site Identification # 561101001

Dear Ms. Moore:

You recently received a letter from the Florida Department of Environmental Protection (the Department) notifying you that Fort Pierce Redevelopment Agency ("the applicant") was eligible to receive a voluntary cleanup tax credit (VCTC) pursuant to Chapter 376.30781, Florida Statutes (F.S.). The letter also stated that the Department could not issue a tax credit certificate at that time because the annual tax credit authorization had been exhausted. Effective July 1, the Department has been authorized to issue \$5 million in tax credit certificates in first-come, first-served order based on the date and time of receipt of a complete application. The tax credit certificate issued to Fort Pierce Redevelopment Agency in the amount of \$4,290.18 is enclosed.

Tax credits can apply toward corporate income tax pursuant to Section 220.1845, F.S. These tax credits may be used by attaching the enclosed VCTC Certificate to an annual tax return filed with the Florida Department of Revenue (DOR), or the credits may be transferred pursuant to Section 220.1845(1)(g), F.S. The *original* certificate must be filed with the DOR to claim the credit or returned to the DEP to execute a transfer; copies will not be accepted.

Voluntary Cleanup Tax Credits have been determined to be "state financial assistance" within the meaning of the Florida Single Audit Act (FSAA) (see Section 215.97, F.S.). Therefore, please review the enclosed document entitled "Attachment 1 Special Audit Requirements" to ascertain whether you may be subject to the requirements of the FSAA. The Department's FSAA staff has advised us that we must include a complete copy of the enclosed document; however, some of the information included is not applicable to the VCTC program. Please pay particular attention to Parts II, IV and V. **The assigned Florida Catalog of State Financial Assistance (CFSA) number for Voluntary Cleanup Tax Credits is #37.056.**

008034

Voluntary Cleanup Tax Credit Certificate

This certificate is issued pursuant to Section 376.30781, Florida

Statutes (F.S.), to Fort Pierce Redevelopment Agency, # 596000322,
(Recipient's Name or Transferee's Name) (Social Security # or FEID #)

in the amount of \$ 4,290.18, to be applied toward

Corporate Income Tax pursuant to s. 220.1845, F.S.

Tax credit certificates are transferable pursuant to Section 220.1845, F.S., and Chapter 62-788, F.A.C. A tax credit certificate holder seeking to transfer the certificate to one or more individuals or entities shall submit the original certificate to the Department's Division of Waste Management in Tallahassee along with a signed and notarized letter authorizing the transfer. The letter shall state the name, address, telephone number, and FEID or Social Security number, as applicable, of each transferee, and it shall indicate the portion (in whole or in units of no less than 25%) to be transferred. Such transferred credits may not be transferred again, although they may succeed to a surviving or acquiring entity after merger or acquisition.

Certificate Number: 375
FDEP Fiscal Year Issued: 2014-2015
Calendar Year: 2012
Site Type: BF
FDEP Facility ID #: 561101001
VCTC Application #: 376

Issued by:

[Signature]
(Authorized FDEP signature)

7/20/14
(Date)

REMINDER!

**The recipient of the enclosed
voluntary cleanup tax credit
certificate must surrender it to claim
the credit.**

**Please be careful not to lose or
misplace this certificate.**

THANK YOU.

ATTACHMENT __

SPECIAL AUDIT REQUIREMENTS

The administration of resources awarded by the Department of Environmental Protection (*which may be referred to as the "Department", "DEP", "FDEP" or "Grantor", or other name in the contract/agreement*) to the recipient (*which may be referred to as the "Contractor", Grantee" or other name in the contract/agreement*) may be subject to audits and/or monitoring by the Department of Environmental Protection, as described in this attachment.

MONITORING

In addition to reviews of audits conducted in accordance with OMB Circular A-133 and Section 215.97, F.S., as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by Department staff, limited scope audits as defined by OMB Circular A-133, as revised, and/or other procedures. By entering into this Agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of Environmental Protection. In the event the Department of Environmental Protection determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Department to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer or Auditor General.

AUDITS

PART I: FEDERALLY FUNDED

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in OMB Circular A-133, as revised.

1. In the event that the recipient expends \$500,000 or more in Federal awards in its fiscal year, the recipient must have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133, as revised. EXHIBIT 1 to this Attachment indicates Federal funds awarded through the Department of Environmental Protection by this Agreement. In determining the Federal awards expended in its fiscal year, the recipient shall consider all sources of Federal awards, including Federal resources received from the Department of Environmental Protection. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by OMB Circular A-133, as revised. An audit of the recipient conducted by the Auditor General in accordance with the provisions of OMB Circular A-133, as revised, will meet the requirements of this part.
2. In connection with the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in Subpart C of OMB Circular A-133, as revised.
3. If the recipient expends less than \$500,000 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, is not required. In the event that the recipient expends less than \$500,000 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, the cost of the audit must be paid from non-Federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other than Federal entities).
4. The recipient may access information regarding the Catalog of Federal Domestic Assistance (CFDA) via the internet at <http://12.46.245.173/cfda/cfda.html>.

PART II: STATE FUNDED

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

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year of such recipient, the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this Attachment indicates state financial assistance awarded through the Department of Environmental Protection by this Agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Environmental Protection, other state agencies, and other nonstate entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.
2. In connection with the audit requirements addressed in Part II, paragraph 1; the recipient shall ensure that the audit complies with the requirements of Section 215.97(7), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the recipient expends less than \$500,000 in state financial assistance in its fiscal year, an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than \$500,000 in state financial assistance in its fiscal year, and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than State entities).
4. For information regarding the Florida Catalog of State Financial Assistance (CSFA), a recipient should access the Florida Single Audit Act website located at <https://apps.fldfs.com/fsaa> for assistance. In addition to the above websites, the following websites may be accessed for information: Legislature's Website at <http://www.leg.state.fl.us/Welcome/index.cfm>, State of Florida's website at <http://www.myflorida.com/>, Department of Financial Services' Website at <http://www.fldfs.com/> and the Auditor General's Website at <http://www.state.fl.us/audgen>.

PART III: OTHER AUDIT REQUIREMENTS

(NOTE: This part would be used to specify any additional audit requirements imposed by the State awarding entity that are solely a matter of that State awarding entity's policy (i.e., the audit is not required by Federal or State laws and is not in conflict with other Federal or State audit requirements). Pursuant to Section 215.97(8), Florida Statutes, State agencies may conduct or arrange for audits of State financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the State awarding agency must arrange for funding the full cost of such additional audits.)

PART IV: REPORT SUBMISSION

1. Copies of reporting packages for audits conducted in accordance with OMB Circular A-133, as revised, and required by PART I of this Attachment shall be submitted, when required by Section .320 (d), OMB Circular A-133, as revised, by or on behalf of the recipient directly to each of the following:

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

By Mail:

Audit Director

Florida Department of Environmental Protection
Office of the Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:

FDEPSingleAudit@dep.state.fl.us

- B. The Federal Audit Clearinghouse designated in OMB Circular A-133, as revised (the number of copies required by Sections .320 (d)(1) and (2), OMB Circular A-133, as revised, should be submitted to the Federal Audit Clearinghouse), at the following address:

Federal Audit Clearinghouse
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132

Submissions of the Single Audit reporting package for fiscal periods ending on or after January 1, 2008, must be submitted using the Federal Clearinghouse's Internet Data Entry System which can be found at <http://harvester.census.gov/fac/>

- C. Other Federal agencies and pass-through entities in accordance with Sections .320 (e) and (f), OMB Circular A-133, as revised.

2. Pursuant to Section .320(f), OMB Circular A-133, as revised, the recipient shall submit a copy of the reporting package described in Section .320(c), OMB Circular A-133, as revised, and any management letters issued by the auditor, to the Department of Environmental Protection at one the following addresses:

By Mail:

Audit Director

Florida Department of Environmental Protection
Office of the Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:

FDEPSingleAudit@dep.state.fl.us

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

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

By Mail:

Audit Director

Florida Department of Environmental Protection
Office of the Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:

FDEPSingleAudit@dep.state.fl.us

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

State of Florida Auditor General
Room 401, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

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

By Mail:

Audit Director

Florida Department of Environmental Protection
Office of the Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Electronically:

FDEPSingleAudit@dep.state.fl.us

5. Any reports, management letters, or other information required to be submitted to the Department of Environmental Protection pursuant to this Agreement shall be submitted timely in accordance with OMB Circular A-133, Florida Statutes, or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.
6. Recipients, when submitting financial reporting packages to the Department of Environmental Protection for audits done in accordance with OMB Circular A-133, or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

PART V: RECORD RETENTION

The recipient shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of 5 years from the date the audit report is issued, and shall allow the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General upon request for a period of 3 years from the date the audit report is issued, unless extended in writing by the Department of Environmental Protection.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

EXHIBIT – 1

FUNDS AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

Federal Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following:					
Federal Program Number	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Matching Resources for Federal Programs:					
Federal Program Number	Federal Agency	CFDA	CFDA Title	Funding Amount	State Appropriation Category

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Resources Subject to Section 215.97, F.S.:						
State Program Number	Funding Source	State Fiscal Year	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category
VCTC #373	N/A Tax Credit	2014-2015	37.056	Voluntary Cleanup Tax Credits	\$8,328.45	N/A
VCTC #374	N/A Tax Credit	2014-2015	37.056	Voluntary Cleanup Tax Credits	\$73,394.96	
VCTC #375	N/A Tax Credit	2014-2015	37.056	Voluntary Cleanup Tax Credits	\$4,290.18	

Total Award				\$86,013.59	
--------------------	--	--	--	--------------------	--

For each program identified above, the recipient shall comply with the program requirements described in the Catalog of Federal Domestic Assistance (CFDA) [<http://12.46.245.173/cfda/cfda.html>] and/or the Florida Catalog of State Financial Assistance (CSFA) [<https://apps.fldfs.com/fsaa/searchCatalog.aspx>]. The services/purposes for which the funds are to be used are included in the Contract scope of services/work. Any match required by the recipient is clearly indicated in the Contract.