



# Leon County

## Board of County Commissioners

301 South Monroe Street, Tallahassee, Florida 32301  
(850) 606-5302 www.leoncountyfl.gov

Purchasing Division  
2284 Miccosukee Road  
Tallahassee, Florida 32308  
(850) 606-1600

Commissioners

BILL PROCTOR  
District 1

JANE G. SAULS  
District 2

JOHN DAILEY  
District 3

BRYAN DESLOGE  
District 4

BOB RACKLEFF  
District 5

CLIFF THAELL  
At-Large

AKIN AKINYEMI  
At-Large

PARWEZ ALAM  
County Administrator

HERBERT W.A. THIELE  
County Attorney

May 14, 2010

RE: Title: Leon County, Florida Request for Proposals for Professional Auditing Services  
Bid No: BC-05-21-10-29  
Due Date: Friday, May 21, 2010 at 2:00 PM

### ADDENDUM #1

Dear Vendor:

This letter serves as Addendum #1 for the above referenced project.

1. Attached are the materials distributed at the pre-proposal conference on Wednesday, May 12, 2010.
2. Also attached are the 0909 Special Purpose Financial Statements for the Leon County Constitutional Officers.
3. Last is a spreadsheet showing the ARRA projects funded through the Florida Department of Transportation that were not included in the ARRA listing in item 1.

Acknowledgment of this addendum is required as part of your submittal. Failure to acknowledge this addendum may result in rejection of your submittal.

Should you have any questions, feel free to call me at (850) 606-1600.

Sincerely,

Keith M. Roberts  
Purchasing Director

1. What were the audit fees for the previous three years?

- a. \$215,000 FY 07
- b. \$240,750 FY 08 (includes SAS 104-111)
- c. \$244,000 FY 09

2. What was the volume and significance of audit adjustments identified by the auditors in FY 2009 for the BCC, Sheriff, Clerk, Tax Collector, Supervisor of Elections and Property Appraiser?

Audit adjustments identified by the auditors for 2009 were not significant.

3. Does the County expect to receive significant amounts of ARRA funding in 2010? Please provide a brief description of the amounts and nature of the awards.

The County has currently been awarded \$20.8 million in ARRA funding. See attached document for further information.

4. When is preliminary and final field work typically performed?

Preliminary field work is typically conducted in August and September with final field work for the Clerk in November and the Board in December/January. Final field work for the other constitutionals is scheduled with each office.

5. Can the working trial balances for the Board of County Commissioners be exported to excel?

Yes.

6. Who is responsible for preparing and producing the CAFR? The auditor or the County?

The County prepares the CAFR, however the auditor formats and prints it.

7. Can we review the following reports for FY 2009:

- a. Statement of Revenues and Expenditures and Allocation of Funds – Additional Court Costs
- b. Report on Statement of Revenues and Expenditures and Allocation of Funds – Additional Court Costs
- c. Report on the Clerk of the Circuit Court Compliance
- d. Report on Unissued, Sold and Voided Saltwater Fishing licenses and stamps

This report is no longer required. The system is automated through the Florida Game and Fish Commission.

8. Have there been any significant changes in the operations of the County in FY 2010, or are any changes expected?

There have been no significant changes in County operations for FY 2010.

# American Recovery & Reinvestment Act of 2009 Status Report

5th Quarterly Report: February 2010 - May 2010

Assigned Department/Program Name	Funds Available Nationally	Staff Assigned	Funds Awarded	Current Efforts	Comments/Update
<b>CRTPA</b>					
<i>Office of the Secretary Supplemental Discretionary Grants for National Surface Transportation System</i>	\$1.5 billion in grants	Ken Morris & Harry Reed	\$1.8 million		The County and City each received \$1.8 million in ARRA funds for sidewalk and intersection improvements. Due to low construction bids, remaining funds were diverted to complete the Lafayette Street Pedestrian Tunnel.
<i>FHWA Infrastructure Investment for States and MPOs.</i>	\$27.5 billion-formula	Ken Morris & Harry Reed	\$17.1 million		\$4.7 million, initially, for Capital Circle Southeast followed by an additional \$9 million in December for a total of \$13.7 million. \$3.4 million for the Lake Jackson Ecopassage.
<i>Transportation Investment Generating Economic Recovery (TIGER) Grants</i>	\$1.5 billion in grants	Ken Morris, Shington Lamy & Tony Park		\$44 million	Submitted a joint \$44 million TIGER grant application with the City of Tallahassee to improve sidewalk infrastructure in accordance with the Bike and Pedestrian Master Plan. The federal government awarded \$1.5 billion for 61 projects nationwide. Florida submitted 120 applications totaling \$4.3 billion. TIGER II grant applications announced on April 26, 2010 and due August 23, 2010.
<b>Public Works</b>					
<i>National Resources Conservation Service: Watershed &amp; Flood Prevention Operations Program</i>	\$290 million in loans	Ken Morris & Tony Park			Loan program for aging watershed dams, implementation of watershed plans, and floodplain easements.
<i>Wildland Fire Management</i>	\$500 million in grants	Ken Morris & Tony Park			\$900,000 has been distributed to the State to reduce catastrophic wildfires. Funds are expected to be distributed to fire departments.

# American Recovery & Reinvestment Act of 2009 Status Report

5th Quarterly Report: February 2010 - May 2010

Assigned Department/Program Name	Funds Available Nationally	Staff Assigned	Funds Awarded	Current Efforts	Comments/Update
<i>RUS, Rural Water and Waste Disposal Program</i>	\$2.82 billion in direct loans and \$986 million in grants	Ken Morris & Tony Park			Targets rural communities with a population of 10,000 or less. Preference for funding will be given to projects that are ready to commence.
<i>Economic Development Assistance Program</i>	\$147 million	Shington Lamy			Ineligible. Projects must be located in a region with an unemployment rate that is at least 1% percent above the national average.
<i>Clean Water &amp; Drinking Water Revolving Funds</i>	\$6 billion in loans	Ken Morris & Tony Park			Loan program in which funding is determined through the State. Offers revolving loans to local governments with municipal drinking water and wastewater projects.
<b>Health and Human Services</b>					
<i>Prevention and Wellness Fund and Health Resources and Services Administration (HRSA)</i>	\$1 billion	Shington Lamy, Homer Rice & Capital Area Healthy Start			The Board approved a request by Capital Area Healthy Start on March 26, 2009, to seek funds for eight health educators. Staff identified two potential funding sources: HRSA requests must go through the local FQHC. Provided Capital Area Healthy Start an update on August 28, 2009 on the release of \$50 million from the Prevention and Wellness fund for Healthcare-Associated Infections.
<i>Neighborhood Stabilization Program 2</i>	\$2 billion in grants	Don Lanham & Lamarr Kemp			The County's \$10 million grant application to acquire, rehabilitate, manage, and dispose of foreclosed or abandoned properties to stabilize neighborhoods was denied.
<i>Emergency Shelter Grants</i>	\$1.5 billion-formula	Don Lanham & Candice Wilson			Staff currently researching
<i>Housing Preservation/Rural Communities</i>	\$6.3 million in grants	Lamarr Kemp			Submitted a grant pre-application to the USDA for \$100,000 to assist rural communities with certain home repairs. Leon County was not awarded a grant.

# American Recovery & Reinvestment Act of 2009 Status Report

5th Quarterly Report: February 2010 - May 2010

Assigned Department/Program Name	Funds Available Nationally	Staff Assigned	Funds Awarded	Current Efforts	Comments/Update
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## Sustainability

<i>Energy Efficiency Block Grants</i>	\$2.8 billion-formula \$400 million in grants	Maggie Theriot & Tom Brantley	\$1.17 million		The County was awarded a \$1.17 million EECEBG Grant on April 5, 2010 for energy upgrades to County facilities and an educational program.
<i>Weatherization Assistance Program</i>	\$5 billion-formula	Maggie Theriot & Candice Wilson			The County withdrew from consideration as a subgrantee and lent its support to the Capital Area Community Action Agency.
<i>State Energy Program</i>	\$3.1 billion-formula	Maggie Theriot & Tom Brantley			Florida received \$126 million in funding. The Governor's Energy Office has developed solicitations for solar initiatives, clean energy, and weatherization improvements but these funds will be directly awarded to school districts, businesses, and residential applicants.
<i>Innovative Technology Loan Program</i>	\$6 billion	Maggie Theriot			Not pursuing this loan program.
<i>Diesel Emission Reduction Act (DERA) Grants/Clean Cities</i>	\$300 million in grants	Maggie Theriot			Submitted an \$8.8 million grant on behalf of the Leon County School Board to construct a Compressed Natural Gas (CNG) refueling station. Staff was notified on August 28, 2009 that the US Department of Energy did not award Leon County/Leon County School Board funding for the CNG station.

# American Recovery & Reinvestment Act of 2009 Status Report

5th Quarterly Report: February 2010 - May 2010

Assigned Department/Program Name	Funds Available Nationally	Staff Assigned	Funds Awarded	Current Efforts	Comments/Update
<i>Climate Showcase Communities</i>	\$10 million in grants	Maggie Theriot			Submitted a \$467,000 grant for the creation and use of organic compost biofilters to reduce methane gas emissions from the County landfill. Notified on September 14, 2009 that Leon County was not awarded the grant.
<b>Public Safety</b>					
<i>Justice Assistance Grant (Byrne)</i>	\$2 billion-formula	Don Lanham & Scott Bakotic	\$402,434		Joint effort with the City of Tallahassee. The City will receive \$715,006 and the County will receive \$175,863 for a total of \$890,869. Grant funds will be used for enhanced pretrial monitoring program, the Justice Assessment Center, and equipment for law enforcement.
<i>Byrne Competitive Grants</i>	\$225 million in grants	Don Lanham & Scott Bakotic	\$328,114		Joint effort with the City of Tallahassee. Submitted an \$820,284 grant for law enforcement equipment (mobile data computers). TPD later redirected the grant toward the Palmer Munroe Teen Center.
<i>Community Oriented Policing Services (Hiring Grants)</i>	\$1 billion in grants	Don Lanham & Scott Bakotic			Not pursuing due to recurring cost in outlying years
<i>STOP Violence Against Women</i>	\$175 million-formula	Don Lanham			Contacted appropriate social services agencies to inform them of the availability of the program.
<i>Transitional Housing Assistance Grants for Victims of Violence Against Women</i>	\$50 million in grants	Don Lanham			Contacted appropriate social services agencies to inform them of the availability of the program.
<i>Rural Law Enforcement</i>	\$125 million	Don Lanham & Scott Bakotic			LCISO did not express an interest in pursuing this grant.
<i>FEMA Firefighter Assistance Grants</i>	\$210 million in grants	Don Lanham, Tom Quillin & Mac Kemp			The County does not have land available to pursue this grant.

# American Recovery & Reinvestment Act of 2009 Status Report

5th Quarterly Report: February 2010 - May 2010

Assigned Department/Program Name	Funds Available Nationally	Staff Assigned	Funds Awarded	Current Efforts	Comments/Update
<b>Miscellaneous</b>					
<i>Brownfield Projects</i>	\$100 million in grants	Shington Lamy & Wayne Tedder			There are no projects in the unincorporated area that meet the program criteria.
<i>Broadband Technology Opportunities Program</i>	\$4.7 billion in grants	Don Lanham & Pat Curtis			Submitted a \$158,414 grant application on August 14, 2009 to enhance access to broadband computers at branch libraries and community centers. The County was not awarded the grant as most of the awards were for large scale projects.
<i>USGS National Map Recovery Act Program</i>	\$8.8 billion in grants	Ken Morris & Lee Hartsfield			USGS grant program targets coastal counties and the maximum award limit is \$500,000.
<i>Recovery Zone Bonds</i>	\$2.4 million / \$3.6 million	Ken Morris & Beth Kirkland		TBD	The Board established the Economic Recovery Zone on October 27, 2009 and directed staff to continue to work with the Economic Development Council and the City of Tallahassee to solicit applications from private investors seeking Recovery Zone Facility Bonds. The County and City selected Gateway Tallahassee, LLC on May 11th and 12th respectively and the City will conduct a TEFRA hearing on June 23, 2010 to issue the bonds.
<i>SBA Loan Programs</i>	N/A	Ken Morris & Shington Lamy	N/A	N/A	The Board expressed an interest in backing certain SBA loan programs for small business and authorized the Chairman to issue a letter to the Congressional Delegation on April 13, 2010 to seek approval for the County to be recognized as a guarantor for SBA loans.

**Totals** \$20.8 million \$44 million





# Leon County

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AKIN AKINYEMI  
At-Large

PARWEZ ALAM  
County Administrator

HERBERT W.A. THIELE  
County Attorney

January 28, 2010

Justin Young  
Government Analyst  
Bureau of Local Government  
Department of Financial Services  
200 East Gaines Street  
Tallahassee, FL 32399

### Re: Leon County's 2009 Statement of County Funded Court-related Functions

Dear Mr. Young:

This is a transmission of the Leon County's Statement of County Funded Court-related Functions Report. Also attached, is the required statement from the independent certified public accountant noting any discrepancies in the report.

As a result of our own year-to-year costs comparison analysis, we are aware of several line-item expenses under the Operating Expenditure and Local Requirements cost categories that did not meet the 1.5% increase requirement. Please note that these programs or line items were budgeted as required, although the funds were not completely expended. It should also be noted that expenditures in each broad category exceed the legislative requirements, and that overall expenditures increased 11.24% from FY 2008 to FY 2009. The line items and explanations are detailed below.

#### Facility Cost

*Utilities:* Utility costs increased 0.75% from the previous year due to the decline in energy costs during FY 2009. In addition, the County realized cost savings through its energy savings capital project. Overall the facility cost category increased by 8.97%

#### Communication Services

*Other Communication Systems and Service:* The State Attorney, Public Defender, Court Administration and Guardian Ad Litem each had decreased operating costs for FY 2009. This is a result of each office's efforts to decrease budget expenditures to off-set a decline in revenue resources caused in part by the recession economy. Additionally, Court Administration had decreased personnel costs as a result of lower retirement and health insurance rates. Overall, expenditures associated with the communications systems and services category increase 10.5%.

*Existing Radio System:* The conversion from an analog to a digital radio system allowed the County to realize savings in maintenance costs during the period of the conversion and the first year of the new maintenance contract.

*Existing Multi-Agency Criminal Justice Information System:* The Justice Information System (JIS) costs decrease was the result of an economy of scales; the number of JIS users increased by 50% from 800 to 1200, which produced a costs savings for all users. Additionally, the County ended its contract that provided Oracle consulting services for the system. Oracle services are now provided in-house at a 50% decrease in costs compared to outsourcing this service.

Local Requirements

*Drug Court:* Drug Court expenses were down due to the decreased number of defendants ordered to drug counseling during the fiscal year. Overall, revenue for this program is not keeping pace with expenditures.

*Teen Court:* The Teens Court program's 0.51% increase in operating expenses resulted in the program providing the same level of service as the prior fiscal year. Overall, revenue for this program is not keeping pace with expenditures.


*Alternative Sanctions Coordinator:* Decreased personnel costs (retirement and health insurance) led to the FY 2009 decline in Alternative Sanctions Coordinator costs. In addition, there were no non-fixed capital outlay expenses as in the prior year.

Overall, Leon County's spending for the local requirements effort increased by 7.64%.

As reflected in Attachment #2, for the year ending September 30, 2009, Leon County increased funding to all the Article V agencies by a total of 11.24%. This total does not include non-recurring fixed capital outlay expenditures. Total operating costs, including facilities and communications systems and services, have increased by 7.61% over the previous fiscal year. Although several line items did not increase, total costs for Local Requirements increased by 7.64%. In addition, new costs are reported under Other Operating Court Related Expenditures for first appearance attorneys and detention and mental health coordination. Given the above, Leon County believes that funding for Article V expenses exceed the required funding levels, and continues to fund court related infrastructure and related operating costs at a higher amount than required.

If you require any additional information, please contact me at (850) 606-5100.

Sincerely,



Scott Ross  
Director, Office of Management & Budget


Cc: Alan Rosenzweig, Assistant County Administrator

Enc: Statement of County Funded Court-related Functions including (DFS-A6-693)  
Independent Certified Public Accountant's Statement of Compliance  
Article V Yearly Increases for the Year Ending September 30, 2009

Statement of County Funded  
Court-Related Functions

Leon County, Florida

*Year ended September 30, 2009*

Thomas Howell  
 Ferguson P.A.

Law, Redd, Crona  
& Munroe, P.A.

Leon County, Florida

Statement of County Funded Court-Related Functions

Year ended September 30, 2009

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## Report of Independent Accountants

The Board of County Commissioners  
Leon County, Florida

We have examined the accompanying Statement of County Funded Court-Related Functions (the Statement), as required by Florida Statutes, Section 29.0085, of Leon County, Florida (the County) for the year ended September 30, 2009. Management is responsible for the County's compliance with the Florida Statutes, Section 29.0085 requirements and the related Florida Statutes, Section 29.008 requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements.

The accompanying statement was prepared by management to present the applicable revenues and expenditures of the funds associated with the operations and functions related to the State Court System in accordance with the requirements of Florida Statutes, Section 29.0085, in order to demonstrate compliance with Florida Statutes, Section 29.008. This statement is not intended to be a complete presentation of Leon County, Florida.

In our opinion, the County complied, in all material respects, with the aforementioned requirements set forth in Florida Statutes, Section 29.0085, and the Statement presents the County's applicable revenues and expenditures in regard to its funding for the State Court system for the year ended September 30, 2009.

This report is intended solely for the information and use of those within the County and the regulatory agency with which the report is being filed, and is not intended to be and should not be used by anyone other than these specified parties.

*Thomas Howell Ferguson P.A.*

*Law, Redd, Crona & Munroe, P.A.*

Thomas Howell Ferguson P.A.

Law, Redd, Crona & Munroe, P.A.

January 28, 2010

LEON COUNTY  
 STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 25.0885, FLORIDA STATUTES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

Statutory Reference	529.007(1), F.S.	529.008(2), F.S.
<b>Part A - Revenues</b>		
2-229.05, F.S. 565.09 Local Ordinances		281,508.36 \$
2-218.01(1)(b), F.S. / 510.00 Surcharges for Court Facilities		695,165.18 \$
2-218.01(2), F.S. / 510.00 Additional Court Cost for Teen Court		519,096.25 \$
2-222.01(2)(b) 1., F.S. 529.00 Additional Court Cost for Court IT Equipment		354,889.89 \$
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding		59,772.00 \$
Other Revenues Dedicated to Fund Local Requirements (Drug Court)		37,167.81 \$
Local Requirement Revenue		53,223.40 \$
<b>Part B - Non-Requirement Fixed Capital Outlay Expenditures</b>		
Facility Construction	756,565.00	-
Communications Infrastructure	24,471.11	973.13
Other	-	-
ICO Capital	-	-
<b>Part C - Operating Expenditures</b>		
Lease / Rent Expenses	63,222.47	432,119.57
Maintenance	85,186.56	144,433.74
Utilities	16,187.07	21,707.48
Security	36,000.84	23,155.51
Telephone Expense	143,288.24	257,718.25
Computer Equipment / Networks	-	-
Contract / Subcontract Services	420,741.73	7,847.51
Auxiliary Aids	-	-
Other Communications Systems and Services	80,083.26	97,548.74
Existing Radio Systems	-	-
Existing Multi-Agency Criminal Justice Information Systems	-	-
Other Operating Expenditures	41,357.48	5,034.04
<b>Part D - Local Requirements</b>		
Drug Court	170,240.00	15,027.69
Ten Court	36,340.16	176,500.04
Legal Library	69,815.53	107,886.91
Legal Aid	-	-
Alternative Sanctions Coordinators	-	-
Other (Description)	-	-
Other (Description)	-	-
Local Requirement Total	37,000.00	157,444.56
<b>Part E - Other Operating Court Related Expenditures</b>		
Other (Description)	-	-
Other (Description)	-	-
Other (Description)	-	-
<b>GRAND TOTAL (PARTS B-E)</b>		

2-229.05, F.S. 565.09 Local Ordinances		281,508.36 \$
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Other (Description)	-	-
Other (Description)	-	-
Other (Description)	-	-
<b>GRAND TOTAL (PARTS B-E)</b>		

NOTE: Do not include "Legal Requirement" expenditures here.  
 NOTE: Includes any expenditure of funds for the Region's Court System that is not reflected in the Public Defender column of this report.  
 This is to certify that the above is a true and correct copy of the original as filed in the Public Defender's Office in Leon County, Florida.

Signature: *Scott Ryan*  
 Name and Title (Printed): Scott Ryan, Executive Director, Office of Measurement & Budget  
 Date: January 21, 2010

890-006-5100  
 Phone Number

085-64-639  
 Revised (1/21/10)

Report on Internal Control over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Special-Purpose Financial Statements  
Performed in Accordance with *Government Auditing Standards*

*September 30, 2009*

Report on Internal Control over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Special-Purpose Financial Statements  
Performed in Accordance with *Government Auditing Standards*

The Honorable Clerk of the Circuit Court  
Leon County, Florida

We have audited the special-purpose financial statements of the Clerk of the Circuit Court of Leon County, Florida, (the Clerk) as of and for the year ended September 30, 2009, and have issued our report thereon dated December 2, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Clerk's internal control over financial reporting as a basis for designing our auditing procedures 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 Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Clerk's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Clerk's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Clerk's financial statements that is more than inconsequential will not be prevented or detected by the Clerk's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Clerk's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.



Page Two

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain matters that we reported to management of the Clerk in a separate letter dated December 2, 2009.

This report is intended solely for the information and use of the Clerk of the Circuit Court of Leon County, Florida and the State of Florida, Office of the Auditor General and is not intended and should not be used by anyone other than these specified parties.

Thomas Howell Ferguson P.A.

Law, Redd, Brown & Munroe, P.A.

December 2, 2009

Intersection and Sidewalk Improvements - (Federal Stimulus/ARRA)

U.S. Department of Transportation

Federal Highway Admin

Pass through Florida Department of Transportation

<b>Project Name</b>	<b>Grant Agreement #</b>	<b>CFDA #</b>	<b>Award Amount</b>	<b>Grant Period</b>
Intersection Improvements Meridian Road at Bannerman & Ox Bottom Roads - Fed Stimulus	426525-1-58-01 & 426526-1-58-01	20.205	831,252	6/01/09 - 12/31/09
Perkins Sidewalk Construction - Fed Stimulus	426699-1-58-01	20.205	23,736	x/xx/xxxx - 12/31/09
Dempsey Mayo Sidewalk Construction - Fed Stimulus	426695-1-58-01	20.205	174,288	x/xx/xxxx - 12/31/09
Velda Dairy Sidewalk Construction - Fed Stimulus	426701-1-58-01	20.205	306,023	x/xx/xxxx - 12/31/09
			1,335,299	