

Owner Direct Purchase (ODP) for K-12 Projects;

Sharing Best Practices That Help Deliver Results

FEFPA SUMMER 2026 CONFERENCE

ROYAL 7-9 @ 4PM

Presented By:

David Assumpcao – Marion County

Lisa Fugate Shoaf – Sumter County

Johnathan Wilkes – Scorpio Co.

HOUSE KEEPING

- Welcome
- Who is presenting
- Restrooms
- FEFPA App resources available from this presentation.
- Focus on collaboration



**FEFPA
Summer
&
Winter
Conferences**

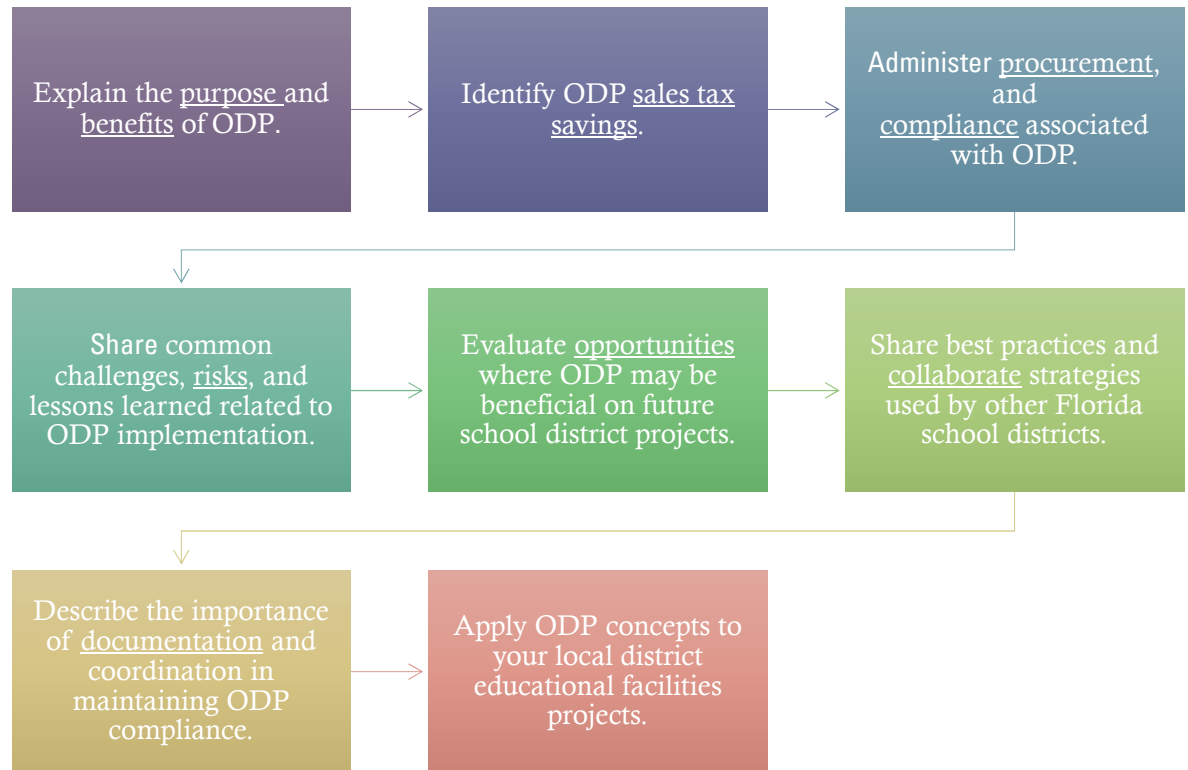
ICEBREAKER



- **ODP = Sales Tax Savings 6% 6.5% 7% 7.5%**
 - **Example:**
 - **Your District Tax Exempt Form (Hotel needs it at check-in to save sales/sur tax on your stay)**
 - **Every district has the opportunity to utilize ODP, all districts have a slightly different procedure on how they utilizing ODP**
 - **Please share your experience with ODP at your table**
 - **Some lessons learned and some rules you have in place to avoid.**
-

SESSION OBJECTIVES – LEARNING TARGETS

- WHY ODP MATTERS FOR EDUCATIONAL FACILITIES?



PURPOSE: ODP? WHY? WHEN?

- The Idea starts in the Planning & Design Phase
 - What Materials are ODP worthy?
 - Engage your CM early
 - HVAC Equipment Packages
 - Electrical Switchgear
 - Doors/Windows
 - Roofing
- Highest \$\$ Amount
- Can you target 20%+ of GMP Value?
- It happens in Procurement



ODP 101 - LIFECYCLE EXAMPLE

EVERY DISTRICT DOES IT SLIGHTLY DIFFERENT

1. CM - Share Potential Vendors

2. Owner - Vendor Review/Approval Process

3. CM - ODP Request Package

- Vendor's Quote, W9, Insurance

4. Owner - Purchase Order (PO) Request

5. Owner - Issue PO & Certificate of Entitlement

6. CM/Vendor - Receive PO & Order Placed

7. Vendor - Delivers/Receives Material

8. CM - Verifies Material/Equipment

9. CM/Vendor - Sends Invoice to Owner

10. Owner - Issues Payment for Invoice

11. CM/Owner - Keeps a Tracking Log

12. CM - Provide Close-Out Letters

13. Owner - Issue CO Additive to CM

- Remaining \$\$ Amount back to GMP

14. CM - Responsible for Warranty

REAL SCENARIO

- Marion County Public School HS CCC
- \$164M Total GMP
- 22% of GMP (\$36M) Change Order Deduct
- Tax Saving of over \$2M.
- 80 Purchase Orders
- Over 1,000 Invoices
- Rebar, Concrete, Kitchen Equip, HVAC & more
- Schenkel Shultz and Wharton-Smith



REAL SCENARIO

Marion County Public School HS CCC

Summary by Number of ODPs

ODP Value Range	# of ODPs	% of ODPs
Greater than \$250,000	35	43.2%
\$150,000 – \$249,999	13	16.0%
\$50,000 – \$149,999	17	21.0%
\$0 – \$49,999	16	19.8%
Total	81	100%

Summary by ODP Dollar Value

ODP Value Range	\$ ODP Value	% of ODP Dollars	\$ Tax Savings
Greater than \$250,000	\$30,276,091	87.0%	\$1,800,464
\$150,000 – \$249,999	\$2,532,872	7.3%	\$152,297
\$50,000 – \$149,999	\$1,451,458	4.2%	\$83,443
\$0 – \$49,999	\$531,784	1.5%	\$32,812
Total ODP Value	\$34,792,204	100%	\$2,069,016



REAL SCENARIO

- Brevard Public Schools Separate Day School
- \$19.9M Total GMP
- Currently at ~20% of GMP
- \$230k+ Savings (ongoing)
- 26 Purchase Orders (and counting)
- Over 100+ Invoices
- Utilities, Concrete, Electrical, HVAC & more
- PBK and Scorpio



REAL SCENARIO

Brevard Public Schools Separate Day School

Summary by Number of ODPs

ODP Value Range	# of ODPs	% of ODPs
Greater than \$250,000	4	15.4%
\$150,000 – \$249,999	7	26.9%
\$50,000 – \$149,999	7	26.9%
\$0 – \$49,999	8	30.8%
Total	26	100%

Summary by ODP Dollar Value

ODP Value Range	\$ ODP Value	% of ODP Dollars	\$ Tax Savings
Greater than \$250,000	\$1,513,384	39.2%	\$91,003
\$150,000 – \$249,999	\$1,569,191	40.6%	\$94,501
\$50,000 – \$149,999	\$591,562	15.3%	\$35,844
\$0 – \$49,999	\$190,956	4.9%	\$11,857
Total ODP Value	\$3,865,093	100%	\$233,205



FREIGHT (TAXABLE OR NON-TAXABLE?)

- In Florida, freight and shipping charges are **taxable if the underlying item is taxable AND delivery is required or mandatory**. However, freight is **exempt from sales tax** if the charge is **separately stated** on the invoice and the buyer is given the option to pick up the item themselves.
 - **Specific guidelines from the [Florida Department of Revenue](#) dictate the following rules:**
-

FREIGHT (TAXABLE OR NON-TAXABLE?)

- **When Freight is TAXABLE:**
 - **Included in the item price:** If shipping costs are bundled into the total price of the item without a separate line item, tax applies to the entire amount.
 - **Mandatory delivery:** If the buyer is not given an option to pick up the item or arrange their own courier, the shipping charge is always taxable (even if separately stated).
 - **Combined with handling/set-up fees:** If freight is lumped together with taxable handling fees or installation charges, the entire combined fee is taxable.
 - **Delivered in the seller's vehicle:** If the retailer delivers the goods using their own company-owned or leased vehicle, the transportation charge is typically subject to tax.
-

FREIGHT (TAXABLE OR NON-TAXABLE?)

- **When Freight is NON-TAXABLE:**
 - **Separately stated and optional:** If the shipping charge is shown as a separate line item on the invoice, and the buyer is given a clear choice to pick up the purchase themselves, the freight is exempt
 - **Third-party arrangements:** If the buyer contracts with a third-party common carrier at their own option and pays the carrier directly, those transportation charges are not taxable.
 - **Shipping exempt items:** If the items being shipped are already exempt from Florida sales tax (e.g., certain groceries, medical items), the shipping charges are also exempt.
-

SMALL GROUP COLLABORATION

- **Brainstorming Questions**
 - Think about a time where you had a project that could have utilized ODP but were not able to.
 - What circumstances drove that decision?
 - What could you have done different to exercise ODP?
 - What is your ODP Minimum Threshold?
 - What is your ODP Target Participation %?
 - When should you reconcile the Contract for ODPs?

- **Share feedback with the group.**



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- **What Prevented You From Utilizing the ODP Process?**

- **Schedule (Materials Need to be Released)**
- **People (Resources to process ODP paperwork)**
- **T&C (Terms and Conditions Exceptions)**
- **Timing (FY Shutdown, School Breaks, etc.)**



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- **What is your ODP Minimum Threshold?**

- > \$5k
- > \$50k
- > \$100k
- > \$250k



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- **What is your Minimum ODP Target? What is the right target?**

- 10%
- 15%
- 20%
- >20%



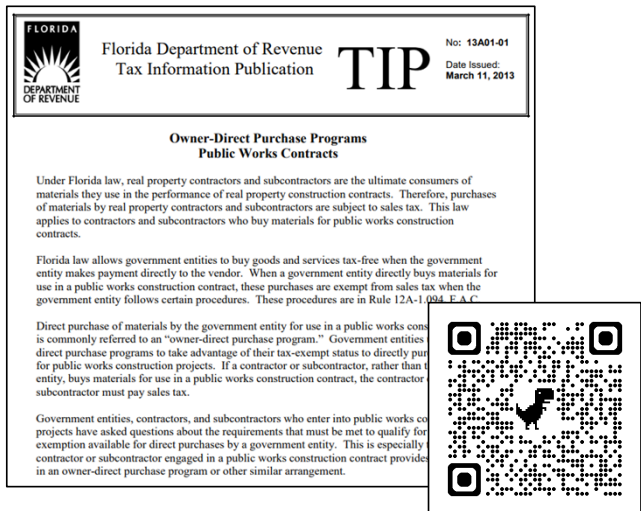
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- **When do you reduce the Contract Value for estimated ODP values?**
 - **GMP Submission/Contract Execution**
 - **As ODPs are Processed**
 - **End of the Project**
 - **Other**



OWNER-DIRECT PURCHASE PROGRAMS PUBLIC WORKS CONTRACTS

- TIP No: 13A01-01



The image shows the cover of a Florida Department of Revenue Tax Information Publication (TIP) titled "Owner-Direct Purchase Programs Public Works Contracts". The cover includes the Florida Department of Revenue logo, the title "TIP", the number "13A01-01", and the date "March 11, 2013". Below the title, there is a QR code and a small map of Florida. The text on the cover provides information about the tax-exempt status of materials purchased by government entities for public works construction projects.

FLORIDA
DEPARTMENT OF REVENUE

Florida Department of Revenue
Tax Information Publication

TIP

No: 13A01-01
Date Issued:
March 11, 2013

**Owner-Direct Purchase Programs
Public Works Contracts**

Under Florida law, real property contractors and subcontractors are the ultimate consumers of materials they use in the performance of real property construction contracts. Therefore, purchases of materials by real property contractors and subcontractors are subject to sales tax. This law applies to contractors and subcontractors who buy materials for public works construction contracts.

Florida law allows government entities to buy goods and services tax-free when the government entity makes payment directly to the vendor. When a government entity directly buys materials for use in a public works construction contract, these purchases are exempt from sales tax when the government entity follows certain procedures. These procedures are in Rule 12A-1.094, F.A.C.

Direct purchase of materials by the government entity for use in a public works contract is commonly referred to an "owner-direct purchase program." Government entities direct purchase programs to take advantage of their tax-exempt status to directly purchase materials for public works construction projects. If a contractor or subcontractor, rather than the government entity, buys materials for use in a public works construction contract, the contractor or subcontractor must pay sales tax.

Government entities, contractors, and subcontractors who enter into public works construction projects have asked questions about the requirements that must be met to qualify for exemption available for direct purchases by a government entity. This is especially true for contractor or subcontractor engaged in a public works construction contract provided in an owner-direct purchase program or other similar arrangement.

- 1. Direct Purchase Order. The government entity must issue its purchase order directly to the vendor supplying the materials the contractor will use and provide the vendor with a copy of the government entity's Florida Consumer's Certificate of Exemption.
- 2. Direct Invoice. The vendor's invoice must be issued to the government entity, rather than to the contractor.
- 3. Direct Payment. The government entity must make payment directly to the vendor from public funds.
- 4. Passage of Title. The government entity must take title to the tangible personal property from the vendor at the time of purchase or delivery by the vendor.
- 5. Assumption of the Risk of Loss. Assumption of the risk of damage or loss by the government entity at the time of purchase is a paramount consideration. A government entity will be deemed to have assumed the risk of loss if the government entity bears the economic burden of obtaining insurance covering damage or loss or directly enjoys the economic benefit of the proceeds of such insurance.
- 6. Certificate of Entitlement. To be entitled to purchase materials tax exempt for a public works project, a government entity is required to issue a Certificate of Entitlement to each vendor and to the government entity's contractor to affirm that the tangible personal property purchased from that vendor will go into or become a part of a public work. This requirement does not apply to any agency or branch of the United States government.

Purchases made by the government entity for a public works construction contract without a Certificate of Entitlement are subject to tax.

DISCRETIONARY SALES SURTAX INFO 2026

CONSUMER'S CERT. OF EXEMPTION

Consumer's Certificate of Exemption				DR-14 R. 01/18
Issued Pursuant to Chapter 212, Florida Statutes				
85-8012631862C-2	04/30/2021	04/30/2026	STATE GOVERNMENT	
<small>Certificate Number</small>	<small>Effective Date</small>	<small>Expiration Date</small>	<small>Exemption Category</small>	
This certifies that				
<p>FLORIDA DEPARTMENT OF EDUCATION 325 W GAINES ST RM 914 TALLAHASSEE FL 32399-6533</p>				
is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.				
Important Information for Exempt Organizations				DR-14 R. 01/18
<ol style="list-style-type: none"> You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.). Your <i>Consumer's Certificate of Exemption</i> is to be used solely by your organization for your organization's customary nonprofit activities. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.). It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480. 				

FL ADMINISTRATIVE CODE (RULE 12A-1.094)

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FLORIDA DEPARTMENT OF STATE
FLORIDA ADMINISTRATIVE CODE & REGISTER

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Rule: 12A-1.094 [Prev.](#) [Up.](#) [Next](#)

Rule Title: Public Works Contracts

Department: [DEPARTMENT OF REVENUE](#)

Division: [Sales and Use Tax, Surtax, Surcharge, and Fees; Communications Services](#) [Add to MyFLRules Favorites](#)

Chapter: [SALES AND USE TAX](#)

Latest version of the final adopted rule presented in Florida Administrative Code (FAC):

Effective Date: 1/12/2011

History Notes: Rulemaking Authority [212.08\(6\)](#), [212.18\(2\)](#), [212.183](#), [213.06\(1\) FS](#), Law Implemented [22.525\(1\)](#), [212.02\(3\)](#), (1-4), (15), (16), (19), (20), (21), [212.06\(1\)](#), (3), (4) [212.07\(3\)](#), [212.08\(5\)](#), (7)(a), [212.085](#), [212.18\(2\)](#), [212.183](#), [213.37 FS](#), History-New 6-3-80, Amended 11-15-82, Formerly 12A-1.94, Amended 1-2-89, 8-10-92, 6-28-04, 1-12-11.

References in this version: No reference(s).

[VIEW RULE](#)

History of this Rule since Jan. 6, 2006

Notice / Adopted	Section	Description	ID	Publish Date
	Final 12A-1.094	Public Works Contracts	9560240	Effective: 01/12/2011
	Change 12A-1.094	Public Works Contracts	9414354	11/24/2010 Vol. 36/47
	Proposed 12A-1.094	Rule 12A-1.094, F.A.C. (Public Works Contracts), and Section 212.08(6), F.S., govern the taxability of transactions in which contractors and subcontractors purchase tangible personal property for use in public works contracts.	9223262	10/8/2010 Vol. 36/40
	Development 12A-1.094	Rule 12A-1.094, F.A.C. (Public Works Contracts), and Section 212.08(6), F.S., govern the taxability of transactions in which contractors and subcontractors purchase supplies and materials for use in public works contracts.	8943320	7/30/2010 Vol. 36/30
	Final 12A-1.094	Public Works Contracts	1279738	Effective: 06/28/2004



CERTIFICATE OF ENTITLEMENT

DISCRETIONARY SALES SURTAX

CERTIFICATE OF ENTITLEMENT

For direct purchase of construction materials by a governmental entity pursuant to 212.08(6), F.S. and Rule 12A-1.094, F.A.C.

The undersigned authorized representative of Orange County, Florida (hereinafter "Governmental Entity"), Florida Consumer's Certificate of Exemption Number 85-8012622895C-0, affirms that the tangible personal property purchased pursuant to Purchase Order Number [Enter Purchase Order Number] from [Enter Name of Vendor] (Vendor) on or after [Enter Date] (date) will be incorporated into or become a part of a public facility as part of a public works Contract # [Enter Contract Number] with [Enter Name of Contractor] (Name of Contractor) for the construction of [Enter Title of Project].

Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in Section 212.08(6), F.S. and Rule 12A-1.094, F.A.C.:

- The attached Purchase Order is issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public work.
- The vendor's invoice will be issued directly to Governmental Entity.
- Payment of the vendor's invoice will be made directly by Governmental Entity to the vendor from public funds.
- Governmental Entity will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor.
- Governmental Entity assumes the risk of damage or loss at the time of purchase or delivery by the vendor.

Governmental Entity affirms that if the tangible personal property identified in the not qualify for the exemption provided in Section 212.08(6), F.S. and Rule 12A-1.094, F.A.C., and penalties due on the tangible personal property purchased. If the Florida Department of Revenue determines that the tangible personal property is this Certificate does not qualify for the exemption, Governmental Entity will be interest determined to be due.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax plus a penalty of 200% of the tax and may be subject to conviction Under penalties of perjury, I declare that I have read the foregoing Certificate of in it are true.

Signature _____ Date [DATE]

[GOVERNMENT SIGNATORY NAME/TITLE]
Tel: [TELEPHONE NO.]
FEID: [FEDERAL EMPLOYER ID NO.]

You must attach a copy of the Purchase Order to this Certificate.
Do not send to the Florida Department of Revenue.
This Certificate of Entitlement must be retained in the vendor's and the contractor's books and records.

CERTIFICATE OF ENTITLEMENT

(For direct purchase of construction materials by a governmental entity pursuant to 212.08(6), F.S. and Rule 12A-1.094, F.A.C.)

The undersigned authorized representative of _____ (hereinafter "Governmental Entity"), Florida Consumer's Certificate of Exemption Number _____ affirms that the tangible personal property purchased pursuant to Purchase Order Number _____ from _____ (Vendor) on or after _____ (date) will be incorporated into or become a part of a public facility as part of a public works contract pursuant to contract # _____ with _____ (Name of Contractor) for the construction of _____.

Governmental Entity affirms that the purchase of the tangible personal property contained in the attached Purchase Order meets the following exemption requirements contained in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C.:

You must initial each of the following requirements.

____ 1. The attached Purchase Order is issued directly to the vendor supplying the tangible personal property the Contractor will use in the identified public work.

____ 2. The vendor's invoice will be issued directly to Governmental Entity.

____ 3. Payment of the vendor's invoice will be made directly by Governmental Entity to the vendor from public funds.

____ 4. Governmental Entity will take title to the tangible personal property from the vendor at the time of purchase or of delivery by the vendor.

____ 5. Governmental Entity assumes the risk of damage or loss at the time of purchase or delivery by the vendor.

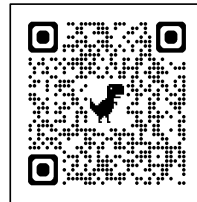
Governmental Entity affirms that if the tangible personal property identified in the attached Purchase Order does not qualify for the exemption provided in Section 212.08(6), F.S., and Rule 12A-1.094, F.A.C., Governmental Entity will be subject to the tax, interest, and penalties due on the tangible personal property purchased. If the Florida Department of Revenue determines that the tangible personal property purchased tax-exempt by issuing this Certificate does not qualify for the exemption, Governmental Entity will be liable for any tax, penalty, and interest determined to be due.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I declare that I have read the foregoing Certificate of Entitlement and the facts stated in it are true.

Signature of Authorized Representative _____ Title _____
Purchaser's Name (Print or Type) _____ Date _____
Federal Employer Identification Number: _____
Telephone Number: _____

You must attach a copy of the Purchase Order to this Certificate of Entitlement.
Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be retained in the vendor's and the contractor's books and records.



Discretionary Sales Surtax Information for Calendar Year 2026

DR-1508E
R. 11/22
Page 1 of 2

A county with more than one surtax is shaded in gray and a new, revised, extended, or expiring surtax is printed in bold.

County	Total Surtax Rate	Effective Date	Expiration Date	County	Total Surtax Rate	Effective Date	Expiration Date
Alachua	1.5% (5%)	Jan 1, 2019	Dec 31, 2020	Jefferson	1%	Jan 1, 1988	None
	(1%)	Jan 1, 2023	Dec 31, 2032	Lafayette	1%	Sep 1, 1991	None
Baker	1%	Jan 1, 1994	None	Lake	1%	Jan 1, 1988	Dec 31, 2032
Bay	1% (5%)	Jan 1, 2011	Dec 31, 2030	Lee	.5%	Jan 1, 2019	Dec 31, 2028
	(5%)	Jan 1, 2017	Dec 31, 2036	Leon	1.5% (1%)	Dec 1, 1989	Dec 31, 2039
Bradford	1%	Mar 1, 1993	None		(.5%)	Jan 1, 2003	Dec 31, 2027
Brevard	1% (5%)	Jan 1, 2015	Dec 31, 2026	Levy	1%	Oct 1, 1992	None
	(5%)	Jan 1, 2017	Dec 31, 2026	Liberty	1.5% (1%)	Nov 1, 1992	None
Broward	1%	Jan 1, 2019	Dec 31, 2048		(.5%)	Jan 1, 2017	Dec 31, 2026
Calhoun	1.5% (1%)	Jan 1, 1993	None	Madison	1.5% (1%)	Aug 1, 1989	None
	(.5%)	Jan 1, 2009	Dec 31, 2028		(.5%)	Jan 1, 2007	None
Charlotte	1%	Apr 1, 1995	Dec 31, 2026	Manatee	1% (5%)	Jan 1, 2003	Dec 31, 2032
Citrus	None				(.5%)	Jan 1, 2017	Dec 31, 2031
Clay	1.5% (1%)	Feb 1, 1990	Dec 31, 2039	Marion	1.5% (1%)	Jan 1, 2017	Dec 31, 2044
	(.5%)	Jan 1, 2021	Dec 31, 2050		(.5%)	Jan 1, 2025	Dec 31, 2034
Collier	None			Martin	.5%	Jan 1, 2025	Dec 31, 2034
Columbia	1.5% (1%)	Aug 1, 1994	None	Miami-Dade	1% (5%)	Jan 1, 1992	None
	(.5%)	Jan 1, 2023	Dec 31, 2042		(.5%)	Jan 1, 2003	None
DeSoto	1.5% (1%)	Jan 1, 1988	None	Morroe	1.5% (1%)	Nov 1, 1989	Dec 31, 2048
	(.5%)	Jan 1, 2015	Dec 31, 2035		(.5%)	Jan 1, 1996	Dec 31, 2035
Dixie	1%	Apr 1, 1990	Dec 31, 2029	Nassau	1%	Mar 1, 1996	None
Duval	1.5% (5%)	Jan 1, 1989	None	Okaloosa	1% (5%)	Jan 1, 2019	Dec 31, 2028
	(5%)	Jan 1, 2001	Dec 31, 2030		(.5%)	Jan 1, 2021	Dec 31, 2030
	(5%)	Jan 1, 2021	Dec 31, 2036	Okechobee	1%	Oct 1, 1995	None
Escambia	1.5% (1%)	Jun 1, 1992	Dec 31, 2037	Orange	.5%	Jan 1, 2003	Dec 31, 2035
	(.5%)	Jan 1, 1998	Dec 31, 2037	Osceola	1.5% (1%)	Sep 1, 1990	Dec 31, 2045
Flagler	1%	Jan 1, 2003	Dec 31, 2032		(.5%)	Jan 1, 2017	Dec 31, 2036
	(.5%)	Jan 1, 2013	Dec 31, 2032	Palm Beach	.5%	Jan 1, 2026	Dec 31, 2035
Franklin	1.5% (1%)	Jan 1, 2008	None	Pasco	1%	Jan 1, 2005	Dec 31, 2039
	(.5%)	Jan 1, 2023	Dec 31, 2042	Pinellas	1%	Feb 1, 1990	Dec 31, 2029
Gadsden	1.5% (1%)	Jan 1, 1996	None	Polk	1% (5%)	Jan 1, 2004	Dec 31, 2033
	(.5%)	Jan 1, 2009	Dec 31, 2038		(.5%)	Jan 1, 2005	Dec 31, 2044
Gilchrist	1%	Oct 1, 1992	None	Pulman	1%	Jan 1, 2003	Dec 31, 2032
Glades	1%	Jan 1, 2022	Dec 31, 2031	St. Johns	.5%	Jan 1, 2016	Dec 31, 2035
Gulf	1%	Jan 1, 2010	None	St. Lucie	1% (5%)	Jul 1, 1998	Dec 31, 2036
Hamilton	2% (1%)	Jul 1, 1990	Dec 31, 2029		(.5%)	Jan 1, 2019	Dec 31, 2028
	(1%)	Jan 1, 2025	Dec 31, 2038	Santa Rosa	1%	Oct 1, 1998	Dec 31, 2028
Hardee	1%	Jan 1, 1998	None		(.5%)	Jan 1, 2017	Dec 31, 2026
Handry	1.5% (1%)	Jan 1, 1988	None	Sarasota	1%	Sep 1, 1989	Dec 31, 2030
	(.5%)	Jan 1, 2023	Dec 31, 2042	Seminole	1%	Jan 1, 2015	Dec 31, 2034
Hernando	.5%	Jan 1, 2016	Dec 31, 2035	Sumter	1%	Jan 1, 1993	None
Highlands	1.5% (1%)	Nov 1, 1989	Dec 31, 2033	Suwannee	1%	Jan 1, 1988	None
	(.5%)	Jan 1, 2017	Dec 31, 2036	Taylor	1%	Aug 1, 1989	Dec 31, 2037
Hillsborough	1.5% (5%)	Dec 1, 1998	Dec 31, 2041	Union	1%	Feb 1, 1993	None
	(.5%)	Oct 1, 2001	None	Volusia	.5%	Jan 1, 2002	Dec 31, 2031
	(.5%)	Jan 1, 2019	Dec 31, 2028	Waikula	1.5% (1%)	Jan 1, 1988	Dec 31, 2037
Holmes	1.5% (1%)	Oct 1, 1996	Dec 31, 2028		(.5%)	Jan 1, 2023	Dec 31, 2032
	(.5%)	Jan 1, 2021	Dec 31, 2032	Walton	1%	Feb 1, 1995	None
Indian River	1%	Jan 1, 1989	Dec 31, 2034	Washington	1.5% (1%)	Nov 1, 1993	None
Jackson	1.5% (1%)	Jan 1, 1995	None		(.5%)	Jan 1, 2019	Dec 31, 2028
	(.5%)	Jul 1, 1996	Dec 31, 2035				

PROJECT CLOSE-OUT OEF 209

FINAL CONTRACT AMOUNT

- Original Contract Value
- Change Orders
- Owner Direct Purchases

SAMPLE PROJECT (WINDING OAKS ES)

Liquidated CM PO Value: \$37,201,048.48

Owner Direct Purchases: \$6,525,762.20

Tax Savings: (\$368,090.68)

Total Construction Expenditure: \$43,358,720.00

OEF 209 CERTIFICATE OF FINAL INSPECTION

FLORIDA DEPARTMENT OF EDUCATION
Office of Educational Facilities

CERTIFICATE OF FINAL INSPECTION

TO: Office of Educational Facilities (OEF) 325 West Gaines Street, Room 1054 Tallahassee, Florida 32399-0400 (850) 245-0404 Fax (850) 245-9236 or (850) 245-9304	OEF USE ONLY
INSTRUCTIONS: Submit for OEF files one copy of the completed form for all projects with construction costs exceeding \$300,000. Mark the appropriate term within the parentheses. Reproduce this form in sufficient quantity for your use. Section 1013.37(2)(c), F.S.	

RE: _____ OEF Assigned Project Number
 _____ (School District Florida College)
 _____ (School Name Campus)
 _____ (School College) Code Number
 _____ Description of Project

SECTION A: BOARD'S ACCEPTANCE

Upon the recommendation of our Project (Architect Engineer) as certified in Section B below, in accordance with Chapter 1013, F.S., THE BOARD ACCEPTED the above-referenced project on _____
 Name (Type or Print) _____
 Signature: _____ Date: _____
 (Superintendent President)

SECTION B: (ARCHITECT ENGINEER) CERTIFICATION

As PROJECT (ARCHITECT ENGINEER), I have inspected this project and, in my considered professional opinion, the work required by the contract for this project has been completed in accordance with approved contract documents, Chapter 1013, Florida Statutes, Rule 6A-2.0010, FAC, Chapter 553, F.S., and the Florida Building Code.
 Signature: _____ Date: _____
 Firm Name: _____
 Address: _____
 Street/P.O. Box _____ City _____ State _____ Zip _____

SECTION C: (Building Official Other (Specify) Certification

I have inspected the project, and in my considered opinion, it is complete and in accordance with applicable statutes, rules, and codes.
 Name (Type or Print) _____
 Signature: _____ Date: _____
 (Building Official Certified Inspector)

SECTION D: FACILITY INFORMATION

1. TYPE OF PROJECT: <input type="checkbox"/> New Plant <input type="checkbox"/> Addition <input type="checkbox"/> Remodeling <input type="checkbox"/> Renovation	2. CORRECTED "SPACE INVENTORY REPORT" (land, building, room) HAS BEEN FILED WITH THE OEF: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A If "No," explain: _____
3. SOURCE OF FUNDS: <input type="checkbox"/> Local <input type="checkbox"/> State <input type="checkbox"/> Federal	4. ADJUSTED FINAL CONTRACT AMOUNT: \$ _____
	5. PROJECT GROSS SQUARE FOOTAGE: _____ SQ. FT.
	6. COST PER GROSS SQUARE FOOT: \$ _____
	7. COST PER STUDENT STATION: \$ _____



HOT/DISCUSSION TOPICS

*** FREIGHT**

*** ODP EQUIPMENT WARRANTY**

*** ENSURE GC/CMAR IS CAPTURING FLOW-DOWN OF CONTRACT TERMS**

*** OFCI VS. ODP (FOODSERVICE/IT/ETC.)**

*** VENDOR APPLICATIONS & SUNBIZ (OFFICERS OF THE COMPANY)**

*** LIST OF ESTABLISHED VENDORS / PROTOCOL FOR RENEWING VENDORS**

*** HUMAN TRAFFICKING AFFIDAVIT (7/1/24 - HOUSE BILL 7063)**

*** RECONCILING ODP BALANCES / DOCUMENTING PO CLOSE-OUT LETTER**

*** INCENTIVIZING ODP PARTICIPATION (FEE?) / WHO DOES IT & WHY?**

*** FINAL CONSTRUCTION COSTS**

*** WHAT IS THE ODP MINIMUM THRESHOLD? (\$5K, \$50K, \$100K?)**

Additional Resources

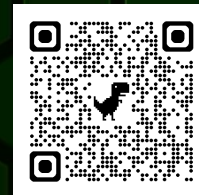
1) Sample Consumer's Certificate of Exemption

2) FL Administrative Code (Rule 12A-1.094)



3) Sample Certificate of Entitlement

4) Discretionary Sales Surtax Info 2026



FEFPA SUMMER 2026 CONFERENCE

Presented By:

David Assumpcao

Lisa Fugate Shoaf

Johnathan Wilkes



THANK YOU!

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