

**FRUITLAND PARK CITY COMMISSION  
REGULAR MEETING AGENDA (Revised June 8, 2020)  
June 11, 2020**

City Hall Commission Chambers  
506 W. Berckman Street  
Fruitland Park, Florida 34731  
**6:00 p.m.**

- 1. CALL TO ORDER, INVOCATION AND PLEDGE OF ALLEGIANCE**  
Pledge of Allegiance – Police Chief Erik Luce

**2. ROLL CALL**

**3. CONSENT AGENDA**

Routine items and items not anticipated to be controversial are placed on the Consent Agenda to expedite the meeting. If a Commissioner, staff member or member of the public wish to discuss any item, the procedure is as follows: (1) Pull the item(s) from the Consent Agenda; (2) Vote on remaining item(s); and (3) Discuss each pulled item separately and vote.

**Approval of Minutes** (city clerk)  
May 14, 2020 regular

**4. REGULAR AGENDA**

- (a) CAFR 2019 Audit Presentation** (city treasurer)  
Comprehensive Annual Financial Report for September 30, 2019  
Presentation Matthew “Matt” Lee, McDirmit Davis & Company,  
Certified Public Accountants.
- (b) Resolution 2020-025 NW Lake Community Park Multipurpose Soccer Field FY 2019-20 Budget Amendment** (city attorney/city treasurer/city manager/parks and recreation director)  
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE 2019/2020 FISCAL YEAR BUDGET PURSUANT TO SEC. 6.07 OF THE CITY CHARTER TO INCREASE LAKE COUNTY SOCCER GRANT REVENUE BUDGET AND THE RECREATION IMPROVEMENTS SOCCER FIELD EXPENSE BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

**(c) City Hall Emergency Generator Quotes** (city manager/public works director)

City hall emergency generator quotes:

- Electrical Works - \$30,065,
- Prime Electric LLC - \$24,500,
- Cummings Inc. Power Generation - \$40,620 and
- RingPower CAT Power Systems, \$94,238.57

**(d) Public Works Truck Quotes** (city manager/public works director)  
(revised)

Public works truck quotes:

~~Garber Ford Inc., 2020 Ford F 150 XL 2WD SuperCab 6.5' Box, \$22,418.00;~~

~~— Garber Chrysler Dodge Truck, 2020 Ram 1500 Classic Tradesman 4x2 Quad Cab 6'4" Box, \$20,191.00;~~

~~— Bartow Ford, 2020 Ranger 4x2 SuperCab 6' Box, \$26,831.66, and~~

~~— Garber Ford Inc., 2020 Ford Ranger XL 2WD SuperCab 6' Box, \$22,814~~

The following quotes with rack and lights

1. Bartow Ford, 2020 F-250 4x2 SD Super Cab 8' box 164" WB SRW XL, \$37,426.77;
2. Garber Ford Inc., 2020 Ford Super Duty F-250 SRW XL 2WL SuperCab 8' Box, \$37,724.90, and
3. GM 2020 Ford Super Duty F-250 SRW (X2A) XL 2WD SuperCab 8' Box, \$39,345.00;
4. Prestige Ford, 2019 Ford Superduty F250 2WD Crewcab XL (W2) 176" WB, \$37,207.61.

Knapheide Truck Equipment, Removal-Installation and Paint, F-250, \$8,824.23.

JCO Corporation, Low Profile Hexagonal LED Mini Light Bar, \$1,537.38;

The following quotes without rack and lights

1. Bartow Ford, 2020 F-150 4x2 SD Super Cab Styleside 6.5' box 145" WB XL, \$27,998.06;
2. Prestige Ford 2020 Ford F150 2WD, Supercab 146' WB XL (X1C), \$26,202.76;

JCO Corporation, LED Strobe Light, \$1,031.76, and

3. Prestige Ford, 2019 Ford F150 2WD Supercab 145' WB XL (X1C), \$25,202.76;

JCO Corporation, LED Strobe Light, \$1,031.76.

**5. OFFICERS' REPORTS**

**(a) City Manager**

- i. Economic Development Status Update**
- ii. COVID-19 Status Update**
- iii. Gardenia Park Phase III Florida Recreation Development Assistance Program (FRDAP) Grant (Skate Park) Status Update**

**(b) City Attorney**

- i. City of Fruitland Park v. T. D. Burke**
- ii. City of Fruitland Park v. State of Florida Department of Management Services**
- iii. Michael and Laurie Fewless v. City of Fruitland Park**

**6. PUBLIC COMMENTS**

This section is reserved for members of the public to bring up matters of concern or opportunities for praise. Action may not be taken by the City Commission at this meeting; however, questions may be answered by staff or issues may be referred for appropriate staff action.

Note: Pursuant to F.S. 286.0114 and the City of Fruitland Park's Public Participation Policy adopted by Resolution 2013-023, members of the public shall be given a reasonable opportunity to be heard on propositions before the City Commission. Accordingly, comments, questions, and concerns regarding items listed on this agenda shall be received at the time the City Commission addresses such items during this meeting. Pursuant to Resolution 2013-023, public comments are limited to three minutes.

**7. COMMISSIONERS' COMMENTS**

- (a) Commissioner Mobilian**
- (b) Commissioner DeGrave**
- (c) Commissioner Bell**
- (d) Vice Mayor Gunter, Jr.**

**8. MAYOR'S COMMENTS**

**9. ADJOURNMENT**

**DATES TO REMEMBER**

- June 24, 2020 Lake-Sumter Metropolitan Planning Organization Governing Board Virtual Meeting at 2:00 p.m.;
- June 25, 2020 City Commission Meeting regular at 6:00 p.m.;
  
- July 3, 2020 City Hall closed in observance of July 4, 2020 Independence Day;
- July 6, 2020, Lake County Tourist Development Council regular meeting (TBD),
- July 9, 2020 City Commission Meeting regular at 6:00 p.m.;
- July 13, 2020 Lake County Arts and Cultural Council, 20763 US Highway 27, Groveland, Florida 34736 at 3:00 p.m.;
- July 23, 2020 City Commission Meeting regular at 6:00 p.m.;
  
- August 3, 2020 City Commission Workshop (provisional);
- August 4, 2020 City Commission Workshop (provisional);
- August 10, 2020 Lake County Parks and Trails Advisory Board, 2401 Woodlea Road, Tavares Florida 32778 at 3:30 p.m.;
- August 13, 2020 City Commission Meeting regular at 6:00 p.m.;
- August 13 – 15, 2020 Florida League of Cities Annual Conference (TBD), and
- August 27, 2020 City Commission Meeting regular at 6:00 p.m.

Please note that in addition to the city commission meetings, more than one city commissioner may be present at the above-mentioned events.

Any person requiring a special accommodation at this meeting because of disability or physical impairment should contact the City Clerk's Office at City Hall (352) 360-6727 at least forty-eight (48) hours prior to the meeting. (§286.26 F.S.)

If a person decides to appeal any decision made by the City of Fruitland Park with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings and ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The city does not provide verbatim records. (§286.0105, F.S.)

**PLEASE TURN OFF ELECTRONIC DEVICES OR PLACE IN VIBRATE MODE**

**CITY OF FRUITLAND PARK  
CONSENT AGENDA ITEM SUMMARY SHEET  
Item Number: 3**

|                            |   |
|----------------------------|---|
| <b>ITEM TITLE:</b>         | <b>Draft Regular Meeting Minutes</b>        |
| <b>For the Meeting of:</b> | June 11, 2020                               |
| <b>Submitted by:</b>       | City Clerk                                  |
| <b>Date Submitted:</b>     | <b>June 3, 2020</b>                         |
| <b>Funds Required:</b>     | N/A   |
| <b>Account Number:</b>     | N/A   |
| <b>Amount Required:</b>    | N/A   |
| <b>Balance Remaining:</b>  | N/A   |
| <b>Attachments:</b>        | Yes, draft minutes                          |
| <b>Item Description:</b>   | <b>May 14, 2020 regular meeting minutes</b> |

Routine items and items not anticipated to be controversial are placed on the Consent Agenda to expedite the meeting. If a commissioner, staff member or member of the public wish to discuss any item, the procedure is as follows: (1) Pull the item(s) from the Consent Agenda; (2) Vote on remaining item(s), and (3) Discuss each pulled item separately and vote.

|                                |  |
|--------------------------------|--|
| <b>Action to be Taken:</b>     | <b>Approve the consent agenda</b>      |
| <b>Staff's Recommendation:</b> | Approval, if there are no corrections. |
| <b>Additional Comments:</b>    | None                                   |
| <b>City Manager Review:</b>    | Yes                                    |
| <b>Mayor Authorization:</b>    | Yes                                    |

**FRUITLAND PARK CITY COMMISSION REGULAR  
MEETING MINUTES  
May 14, 2020**

A regular meeting of the Fruitland Park City Commission was held at 506 W. Berckman Street, Fruitland Park, Florida 34731 on Thursday, May 14, 2020 at 6:00 p.m.

**Members Present:** Mayor Chris Cheshire, Vice Mayor John L. Gunter, Jr., Commissioners Christopher Bell, Patrick DeGrave and John Mobilian.

**Also Present:** City Manager Gary La Venia; City Attorney Anita Geraci-Carver; City Treasurer Jeannine Racine; Police Chief Erik Luce, Interim Fire Chief Donald Gilpin; Deputy Fire Chief Tim Yoder, Fire Department, and City Clerk Esther B. Coulson.

**1. CALL TO ORDER, INVOCATION AND PLEDGE OF ALLEGIANCE**

**ACTION:** 6:00:00 PM Mayor Cheshire called the meeting to order, Interim Police Chief Luce gave the invocation, and Vice Mayor Gunter led in the Pledge of Allegiance to the flag.

**2. ROLL CALL**

**ACTION:** 6:01:06 PM At Mayor Cheshire's request, Ms. Coulson called the roll and a quorum was declared present.

**3. PROCLAMATION - *Teachers' Appreciation Week* – May 4 to 8, 2020**

At Mayor Cheshire's request, Commissioner Bell pointed out the Fruitland Park Elementary Teacher Appreciation video presentation extended by the community accessible under: <https://vimeo.com/414629668>. Additionally, he relayed the text message, received earlier this day from Heritage Community Church Pastor Sid Brock where, on behalf of Operation Bless Fruitland Park, "Fruitland Park Bucks" (monetary gift coupons and financial stimulus) were donated in honor of the teachers and faculty staff as well as the local restaurant establishments who were participants and recipients of same.

**ACTION:** 6:02:01 PM Mayor Cheshire recognized, on behalf of the city commission, *Teachers' Appreciation Week* that was declared on May 4 to 8, 202. He acknowledged that the proclamation was previously submitted where gratitude was expressed to the community; local leaders joined together and continued to support the teachers during this global pandemic, and everyone was encouraged to celebrate the teachers with rewarding plans and ideas throughout the year.

**4. CONSENT AGENDA**

**Approval of Minutes  
April 16, 2020 special meeting minutes**

**ACTION: 6:06:54 PM On motion of Commissioner Mobilian, seconded by Commissioner DeGrave and unanimously carried, the city commission approved the consent agenda.**

**5. REGULAR AGENDA**

**(a) City of Fruitland Park History Discussion**

Ms. Coulson recognized the City of Fruitland Park's 200<sup>th</sup> year existence and 100<sup>th</sup> year incorporation and recalled the city commission's previous discussions on the creation of an events committee.

After discussion, Mayor Cheshire noted the establishment of an events committee in advance of recognizing the city's history; referred to the 100 ideas and suggested that Mses. JoAnn Glendinning, Library Director, and Michelle Yoder, Parks and Recreation Director, ought to be involved. (A copy of the 100 ideas is filed with the supplemental papers to the minutes of this meeting.)

**ACTION: 6:04:07 PM After further discussion and by unanimous consent, the city commission authorized the library director to advertise at the library the recruitment of interested individuals for the conception of a committee to plan for the city's 100<sup>th</sup> Year Centennial and approved setting aside in the FY 2020-21 budget the allocation of \$5,000 towards a Centennial Fund Event each year up to FY 2024-25.**

**(b) MuniTemps Agreement Discussion**

MuniTemps agreement discussion. (Postponed from the April 16, 2020 special meeting.)

**ACTION: 6:09:56 PM After discussion and by unanimous consent, the city commission directed the city manager to review the deputy city clerk's compensation; advertise the position to include the wage of \$20 to \$25 per hour, and not pursue an agreement with Government Staffing Services Inc. (dba MuniTemps).**

**(c) Storm Debris Collection Discussion – Resolution 2020-024**

The city commission considered the annual notice on the City of Fruitland Park's plans regarding the collection of storm debris from the streets or rights-of-way within the city's limits and jurisdiction in The Villages Community Development District 11 according to the August 21, 2018 interlocal agreement with Lake County and the adoption or denial of the following Resolution 2020-024, the substance of which is as follows:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ELECTING TO UTILIZE LAKE COUNTY FOR COLLECTION OF STORM DEBRIS PURSUANT TO THE TERMS OF THE INTERLOCAL AGREEMENT BETWEEN LAKE COUNTY, FLORIDA AND

THE CITY OF FRUITLAND PARK, FLORIDA FOR COLLECTION OF STORM DEBRIS FROM STREETS AND RIGHT OF WAY; PROVIDING DIRECTIONS TO THE CITY MANAGER; PROVIDING FOR AN EFFECTIVE DATE.

After Mr. La Venia outlined the cost-effectiveness and efficiencies of the city utilizing such collection; he mentioned the city's current burn-site with the permit being worked on by the fire department.

**ACTION:** 6:14:10 PM After further discussion and **by unanimous consent, the city commission denied the adoption of Resolution 2020-024 as previously cited.**

**(d) Resolution 2020-017 – Gardenia Park Swimming Pool Agreement – Leesburg Aquatics Club Inc.**

Ms. Geraci-Carver read into the record the following title of proposed Resolution 2020-017:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE AGREEMENT BETWEEN LEESBURG AQUATICS CLUB, INC., AND THE CITY OF FRUITLAND PARK FOR USE OF GARDENIA PARK SWIMMING POOL; PROVIDING FOR AN EFFECTIVE DATE.

**ACTION:** 6:19:04 PM After discussion, **a motion was made by Commissioner DeGrave and seconded by Commissioner Bell that the city commission adopt Resolution 2020-017 as previously cited.**

**Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously.**

**(e) Resolution 2020-020 – Swimming Pool Exercise Classes - Infinity Fitness Inc. Agreement**

Ms. Geraci-Carver read into the record the following title of proposed Resolution 2020-020:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE AGREEMENT BETWEEN INFINITY FITNESS AND SPA, INC. AND THE CITY OF FRUITLAND PARK FOR USE OF CITY SWIMMING POOL FOR EXERCISE CLASSES; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT; PROVIDING FOR AN EFFECTIVE DATE.



**ACTION:** 6:21:12 PM After discussion, a motion was made by Commissioner DeGrave and seconded by Commissioner Bell that the city commission adopt Resolution 2020-020 as previously cited.

**Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously.**

**(f) Resolution 2020-019 - ATS Environmental Services Inc. – Water Utilities Operation Maintenance**

Ms. Geraci-Carver read into the record the following title of proposed Resolution 2020-019:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, APPROVING THE OPERATING AGREEMENT BETWEEN AT ENVIRONMENTAL SERVICES INC. AND THE CITY OF FRUITLAND PARK FOR OPERATION AND MAINTENANCE OF THE CITY'S WATER UTILITIES; PROVIDING FOR AN EFFECTIVE DATE.

**ACTION:** 6:23:05 PM After much discussion, and by unanimous consent, the city commission amended AT Environmental Services Inc.'s Operating Agreement to include the workers' compensation provision and change the cancellation of services clause deleting a thirty (30) day notice to a sixty (60) day notice from either party.

**A motion was made by Commissioner DeGrave and seconded by Commissioner Bell that the city commission adopt previously cited Resolution 2020-019 as amended.**

**Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously.**

**(g) Resolution 2020-021 – SRO Agreement – Officer Program 2020/21**

Ms. Geraci-Carver read into the record the following title of proposed Resolution 2020-021:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ADOPTING THE AGREEMENT BETWEEN THE SCHOOL BOARD OF LAKE COUNTY, FLORIDA AND THE CITY OF FRUITLAND PARK, FLORIDA FOR THE SCHOOL RESOURCE OFFICER PROGRAM 2020/2021; PROVIDING FOR AN EFFECTIVE DATE.

**ACTION:** 6:31:47 PM After much discussion and **by unanimous consent, the city commission agreed to the change shown under Section 2., Compensation from the agreement with Lake County School Board for the School Resource Officer Program and the first whereas clause under Resolution 2020-021 to read: "\$55,314".**

After discussion and **on motion of Commissioner Mobilian and seconded by Commissioner DeGrave, that the city commission adopt the previously cited Resolution 2020-021 as amended.**

**Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously.**

**(h) Resolution 2020-023 - CDBG Program FY 2020/21–2023/24 – Lake County Urban County Partnership Agreement**

Ms. Geraci-Carver read into the record the following title of proposed Resolution 2020-023:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ADOPTING THE URBAN COUNTY COOPERATION AGREEMENT BETWEEN LAKE COUNTY AND THE CITY OF FRUITLAND PARK TO PARTICIPATE IN THE COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM: FEDERAL FISCAL YEARS 2021, 2022 AND 2023; PROVIDING FOR AN EFFECTIVE DATE.

After Mr. La Venia described the CDBG program and the procedures involved and recommended that the city commission adopt the aforementioned agreement, Vice Mayor Gunter requested that he identify the small projects in which to utilize the funds.

**ACTION:** 6:35:52 PM and 6:50:40 PM After extensive discussions, **a motion was made by Commissioner DeGrave and seconded by Commissioner Mobilian that the city commission adopt Resolution 2020-023 as previously cited.**

**Mayor Cheshire called for a roll call vote on the motion with the city commission members voting as follows:**

|                              |            |
|------------------------------|------------|
| <b>Commissioner Bell</b>     | <b>No</b>  |
| <b>Commissioner Mobilian</b> | <b>Yes</b> |
| <b>Vice Mayor Gunter</b>     | <b>No</b>  |
| <b>Commissioner DeGrave</b>  | <b>Yes</b> |
| <b>Mayor Cheshire</b>        | <b>Yes</b> |

**Mayor Cheshire declared the motion carried with a three (3) to two (2) vote.**

**On motion of Commissioner Bell, seconded by Commissioner Gunter and unanimously carried, the city commission accepted the city manager's recommendation to direct the city attorney to prepare a request for qualifications for a grant writer to seek federal, state and local (administrative) grants and advertise same with the Florida League of Cities Inc. and appropriate trade journals.**

**(i) Resolution 2020-022 – Stormwater Grant Program Agreement – Mirror Lake LCWA**

Ms. Geraci-Carver read into the record the following title of proposed Resolution 2020-022:

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, ACCEPTING THE STORMWATER GRANT IN THE AMOUNT OF \$400,000.00 AWARDED BY THE LAKE COUNTY WATER AUTHORITY; APPROVING THE LAKE COUNTY WATER AUTHORITY STORMWATER GRANT PROGRAM AGREEMENT TO FUND CITY OF FRUITLAND PARK MIRROR LAKE NUTRIENT SEPARATING BAFFLE BOX CONSTRUCTION; AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT; DIRECTING THE CITY MANAGER TO MEET ALL ADMINISTRATIVE REQUIREMENTS; PROVIDING FOR AN EFFECTIVE DATE.

**ACTION: 6:53:31 PM After discussion, a motion was made by Commissioner DeGrave and seconded by Commissioner Mobilian that the city commission adopt Resolution 2020-022 as previously cited and directed the city manager to report back with more information in writing on maintenance requirements of the Nutrient Separating Baffle Box® construction. (Anticipated date of project completion September 30, 2021.)**

**After further discussion, Mayor Cheshire called for a roll call vote on the motion and declared it carried unanimously.**

**(j) Professional Design Services RFQ - Public Works Department and Public Safety Buildings Construction Status Update**

Public works department and public safety buildings construction professional design services request for proposals status update report.

After Mr. La Venia recalled the city commission's previous discussions on the subject issue; he suggested that authorization be given to the city attorney to proceed revising the Professional Design Services Request for Qualifications (RFQ) for the Public Works Department (with a slab and office space) and Public

Safety Buildings construction and after inviting the architect to design same, commence with the process to seek proposals for the subject buildings.

**ACTION:** 7:00:33 PM After discussion and **by unanimous consent, the city commission accepted the city manager's suggestion.**

**6. OFFICERS' REPORTS**

**(a) City Manager**

**i. Economic Development Status Update**

With respect to economic development, Mr. La Venia stated that he has no updates at this time.

**ACTION:** 7:03:52 PM No action was taken.

**ii. COVID-19 Status Update**

Mr. La Venia gave a status update report on the Coronavirus Disease 19 (COVID-19) and "Phase 1: Safe, Smart, Step-by-Step Plan for Florida's Recovery (Office of the Governor Executive Order Number 20-112); a copy of which is filed with the supplemental papers to the minutes of this meeting. .

Mr. La Venia outlined the city's plans to mitigate the spread of COVID-19, by allowing users alternate means of paying their bills and retrofitting city hall and other public buildings, with the exception of the recreational facilities and organized sports programs which he is leaving to the discretion of the city commission. He addressed the goal to open city hall to the public on June 1, 2020; noted that the current operations are working efficiently and addressed his intent to prepare a memorandum by May 18, 2020 to the city commission and staff in that regard.

**ACTION:** 7:04:08 PM. The city commission had no objections to the city manager's request.

**iii. LDRs Status Update**

Mr. La Venia addressed his intent to address with Mr. Greg Beliveau, LPG Urban Planners Inc. (consultants retained by the city), holding a city commission and planning and zoning board joint workshop on the remaining land development regulations after June 2020.

**ACTION:** 7:18:27 PM. **By unanimous consent, the city commission approved cancelling its regular meeting scheduled for May 28, 2020.**

(b) **City Attorney –**

**i. Notice of Claim – James Hartson**

Ms. Geraci-Carver explained that no lawsuit was received on James Hartson’s notice of claim; recognized that the statute of limitations has since expired and indicated that said matter would no longer appear on future city commission meeting agenda.

ACTION: 7:20:13 PM. No action was necessary.

**ii. City of Fruitland Park v. T. D. Burke**

Ms. Geraci-Carver reported that T. D. Burke previously filed a motion for a summary judgement where, if he prevails as a matter of law, the development agreement is not specific enough and does not meet the requirements of a valid contract which will be heard on June 11, 2020 by the judge.

ACTION: 7:20:25 PM. No action was necessary.

**iii. City of Fruitland Park v. State of Florida – Department of Management Services**

Ms. Geraci-Carver referred to previous discussions relating to the Florida Retirement System State of Florida Department of Management Services where a scheduled hearing was cancelled and that a new date has not yet been established.

ACTION: 7:21:16 PM. No action was necessary.

**iv. Michael and Laurie Fewless v. City of Fruitland Park, Lake County Case No. 2020-CA-000104**

Ms. Geraci-Carver reported that no hearing has been set for. Michael and Laurie Fewless, Lake County Case No. 2020-CA-000104 and noted the intent to proceed to move the motion forward, once communication is received from the attorney retained by the city.

ACTION: 7:20:53 PM. No action was necessary.

**7. PUBLIC COMMENTS**

ACTION: 7:22:50 PM. There were no comments from the public.

**8. COMMISSIONERS’ COMMENTS**

(a) **Commissioner Mobilian**

**i. LS~MPO**

Commissioner Mobilian indicated that he has not received any updates from Lake~Sumter Metropolitan Planning Organization (LS~MPO).

ACTION: 7:23:02 PM No action was taken.

**ii. Public Works – Conservation Trail**

Commissioner Mobilian expressed his gratitude and commended Public Works Director Robb Dicus and staff for repairing, earlier this day, the cave-in on Conservation Trail.

ACTION: 7:23:02 PM. For informational purposes.

**(b) Commissioner DeGrave – Appreciation to Staff**

Commissioner DeGrave gave credit and extended congratulations to Mr. La Venia and the city staff for their patience and assistance throughout the COVID-19 pandemic

ACTION 7:23:44 PM. No action was taken.

**(c) Commissioner Bell**

**i. Appreciation to Staff**

Commissioner Bell concurred with Commissioner DeGrave's comments regarding staff's performance and the opportunity to make improvements to city hall.

ACTION: 7:24:04 PM. No action was taken.

**ii. Lake County Parks and Trails Advisory Board**

Commissioner Bell recognized that the Parks and Trails Advisory Board has been cancelled.

ACTION: 7:24:25 PM. No action was taken.

**iii. Tourist Development Council**

Commissioner Bell noted that the TDC will be holding a virtual meeting scheduled for Thursday, May 21, 2020 by Zoom video conferencing and addressed the implications to the hotel/motel industry.

ACTION: 7:24:32 PM. No action was taken.

**iv. League of Cities**

After Commissioner Bell mentioned the cancellation of the August 2020 Lake County League of Cities' meetings, Mr. La Venia explained that there have been no reports from the Florida League of Cities regarding its annual conference.

ACTION: 7:26:09 AM. No action was taken.

- (d) **Vice Mayor Gunter, Jr.**  
Vice Mayor Gunter stated that he has no report at this time.

ACTION: 7:26:48 PM. No action was taken.

**8. MAYOR'S COMMENTS**

- (a) **Florida Medical Industries - Thermometer**  
In response to Mayor Cheshire's inquiry, Mr. La Venia gave a status update on the Florida Medical Industries' property located on 3131 US Highway 27/441.

ACTION: 7:22:06 PM No action was taken.

- (b) **Appreciation to Staff**  
Mayor Cheshire voiced his concurrence with earlier comments from Commissioners DeGrave and Bell regarding staff's performance.

ACTION: 7:26:48 PM No action was taken.

- (c) **LS~MPO**  
With reference to Commissioner Mobilian's remarks regarding LS~MPO and upon Mayor Cheshire's request, Mr. La Venia confirmed in the affirmative on his intent to communicate with District 12 Senator Dennis Baxley and District 33 State Representative Brett Thomas Hage regarding the status of FY 2020-21 Legislative Funding Initiative towards the completion of the CR 466A Phase 3 Roadway Improvement Project and the proposed construction of the new wastewater connection line.

ACTION: 7:26:57 PM. No action was taken.

- (d) **Dates to Remember**  
Mayor Cheshire announced the following dates:

- May 25, 2020, Memorial Day Observed, City Offices Closed
- May 28, 2020, City Commission Meeting Regular at 6:00 p.m. – cancelled
- June 11, 2020, City Commission Meeting Regular at 6:00 p.m., and
- June 25, 2020, City Commission Meeting Regular at 6:00 p.m.

ACTION: 7:30:13 PM. No action was taken.

**10. ADJOURNMENT**

**There being no further business to come before the city commission, the meeting adjourned at 7:30 p.m.**

The minutes were approved at the June 11, 2020 regular meeting.

Signed \_\_\_\_\_  
Esther B. Coulson, City Clerk

Signed \_\_\_\_\_  
Chris Cheshire, Mayor



**CITY OF FRUITLAND PARK  
AGENDA ITEM SUMMARY SHEET  
Item Number: 5a**

**ITEM TITLE:** FY 2019 Comprehensive Annual Financial Report  
September 30, 2019

**For the Meeting of:** June 11, 2020  
**Submitted by:** City Treasurer  
**Date Submitted:** May 6, 2020  
**Funds Required:** No  
**Account Number:** N/A  
**Amount Required:** N/A  
**Balance Remaining:** N/A  
**Attachments:** Yes (CAFR)

**Item Description:** Mr. Matthew “Matt” Lee, McDirmit Davis & Company, Certified Public Accountants, will be presenting his findings for the FY 2019 CAFR.

**Action to be Taken:** **Approve the FY 2019 Comprehensive Annual Financial Report**

**Staff’s Recommendation:** Approval.

**Additional Comments:** N/A

**City Manager Review:** N/A

**Mayor Authorization:** Yes



Honorable Mayor and City Council  
*City of Fruitland Park, Florida*

We have audited the financial statements of *City of Fruitland Park* as of and for the year ended September 30, 2019, and have issued our report thereon dated March 20, 2020. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated September 17, 2019, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of *City of Fruitland Park* solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting, and other matters noted during our audit in a separate letter to you dated March 20, 2020. We have also attached a list of items for City Commission to consider to improve internal controls and procedures.

#### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

#### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

#### **Qualitative Aspects of the Entity's Significant Accounting Practices**

##### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of significant accounting policies adopted by the City are described in Note 1 to the financial statements. In fiscal year 2019, the City implemented Government Accounting Standards Board (GASB) Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. This statement requires additional note disclosures for certain debt issues. There was no effect on beginning balances of the City. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

##### *Significant Accounting Estimates*

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

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate for the allowance for doubtful accounts is based on historical loss levels, and an analysis of the individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimation for the allowance for depreciation is based on the estimated useful lives of the capital assets. We evaluated the reasonableness of the useful lives as well as the depreciation methods in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's allocation of the net pension liability, deferred inflows/outflows and pension expense is based on the FRS contributions made. We evaluated the reasonableness of the allocation methods in determining that it is reasonable in relation to the financial statements taken as a whole.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting City of Fruitland Park's financial statements relate to revenue recognition as described in Note 1.

#### **Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all such misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that were identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- Accrue additional utility receivables \$42,156
- Accrue additional interest payable \$16,045

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to City of Fruitland Park's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated March 20, 2020.

#### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

#### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with City of Fruitland Park, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as City of Fruitland Park's auditors.

**Modification of the Auditor's Report**

We have made the following modification to our auditor's report:

The audit reports includes a qualified opinion on governmental activities due to the City not implementing the requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as it relates to the Municipal Firemen's Retirement Plan.

This report is intended solely for the use of management, the City Commission and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*McDiarmid Davis*

Orlando, Florida  
March 20, 2020

**Commission Action Items**

1. Obtain an actuarial valuation for the Firefighter's Retirement Plan to fully comply with Government Accounting Standards. Actuarial valuations should be done every year or every other year, and City policy should be updated to implement this requirement.
2. Review existing City contracts to ensure all are up to date and renegotiate as necessary.
3. Review City policy related to the purchase of gift cards for promotional distribution to ensure they are appropriately inventoried and distributed.
4. Consult an actuary to review the City's potential liability for allowing retirees to purchase health insurance from the city to fully comply with Government Accounting Standards.
5. Review the Recreation Programs Fund to determine if it should continue to be separately reported or closed and reported in the general fund.
6. Review utility fund rate structure so that rates charged to customers are sufficient to cover operating expenses.
7. Implement City policy to have a water rate study performed at a minimum of every five years.
8. Evaluate the cumulative unrestricted deficit in the Utility Fund and establish a repayment plan to reduce the amount owed to the general fund.
9. Adopt a formal fund balance/net position policy to establish optimal reserve levels, and provide management direction while preparing the annual budgets.

**CITY OF FRUITLAND PARK  
506 W. Berckman Street  
Fruitland Park, FL 34731  
352-360-6727**

March 20, 2020

McDirmit Davis, LLC  
934 N. Magnolia Ave, Suite 100  
Orlando, FL 32803

This representation letter is provided in connection with your audit of the financial statements of City of Fruitland Park as of September 30, 2019 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of City of Fruitland Park in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter.

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 19, 2019, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

- There is no summary of unrecorded misstatements since all adjustments proposed by the auditor, material, and immaterial, have been recorded.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to drafting the financial statements and your calculation of depreciation, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, including monitoring ongoing activities.

### **Information Provided**

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;

- Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- City of Fruitland Park has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which City of Fruitland Park is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.



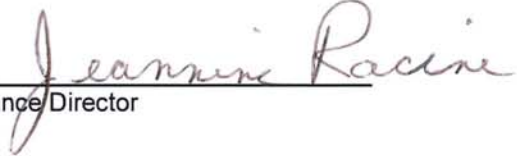

- Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- City of Fruitland Park has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Signed: \_\_\_\_\_

City Manager

Signed: \_\_\_\_\_

Finance Director



# Comprehensive Annual Financial Report

September 30, 2019



City of Fruitland Park, Florida



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COMPREHENSIVE  
ANNUAL FINANCIAL REPORT

CITY OF FRUITLAND PARK, FLORIDA

FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019

PREPARED BY:  
FINANCE DEPARTMENT



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March 31, 2020

To the Honorable Mayor, Members of the City Commission, and Citizens of the City of Fruitland Park, Florida:

The Comprehensive Annual Financial Report (CAFR) for the City of Fruitland Park, Florida, for the fiscal year ended September 30, 2019 is hereby submitted pursuant to Florida Statutes Chapter 218.39 and Chapter 10.550 of the Rules of the Auditor General of the State of Florida. State law requires an annual financial audit of local government entities be completed no later than nine months after the end of the fiscal year. This CAFR is published to fulfill this requirement for the fiscal year ended September 30, 2019 and to provide our citizens, city commission, city staff, creditors and other interested parties with detailed information concerning the financial condition and activities of the City.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, which is based on a comprehensive framework of internal controls established for this purpose. Because the cost of the internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

We believe that the City's internal accounting controls adequately

safeguard assets and provide reasonable assurance of proper recording of financial transactions. In addition, we believe the information contained in this report is presented in a manner designed to fairly set forth the financial position and results of operation of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain a maximum understanding of the City's financial affairs are included.

The City of Fruitland Park maintains budgetary controls to ensure compliance with legal provisions contained in the annual appropriated budget approved by the City Commission. Annual budgets are legally adopted for the activities of the General Fund, Redevelopment Fund, Capital Projects Fund, Utility Fund, Firefighter Pension Trust Fund and the Recreation Programs Fund. Budgets are controlled at the department level and total expenditures may not legally exceed appropriations for each budgeted department without Commission approval. Encumbrance accounting is utilized to reserve the encumbered portion of the appropriation.

The City of Fruitland Park's financial statements have been audited in accordance with generally accepted auditing standards by McDermitt Davis, Certified Public Accountants and Advisors. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Fruitland Park are free of material misstatement. The independent audit involves examining, on a test basis,



evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and estimates made by management; and evaluating the overall financial statement presentation. McDirmit Davis concluded, based upon the audit, that there is reasonable basis for rendering an unmodified (“clean report”) opinion that the City of Fruitland Park’s financial statements for the fiscal year ending September 30, 2019, are fairly presented in conformity with generally accepted accounting principles (GAAP). The independent auditor’s report is located at the front of the financial section of this report.

Management’s Discussion and Analysis (MD&A), immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A provides “financial highlights” and interprets the financial report by analyzing trends and by explaining changes, fluctuations, and variances in the financial data. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

## **Profile of the City**

The City of Fruitland Park is operated under a Commission-Manager form of government. Policymaking and legislative authorities are vested in the City Commission that consists of a Mayor and four other Commission members. The Mayor presides over commission meetings and public ceremonies. The Commission is non-partisan and the

members are elected to four year staggered terms. The City Commission is responsible, among other things, for passing ordinances, adopting the budget, appointing boards, and hiring the City Manager, City Finance Director, City Clerk, City Attorney and the City Auditor. The City Manager is responsible for carrying out the policies of the Commission, overseeing the day-to-day operations and appointing department heads.

The City of Fruitland Park, incorporated in 1927, is located in central Florida. It is empowered by Florida Statute to extend its corporate limits by annexation, which it does from time to time. Fruitland Park has a population of 10,094 and a land area of approximately 7.31 square miles. It has 73.73 miles of street. The Villages added an additional 17.008 miles of streets. The City’s property tax millage rate is \$3.9134 per \$1000 for fiscal year 2019, which is the Roll Back Rate (RBR).

The City of Fruitland Park provides a full range of services to its residents. These services include a public library, police and fire protection, the construction and maintenance of local streets and infrastructure, and recreational and cultural activities and events. The City also maintains and operates water and sewer utilities. Garbage collection and disposal services are provided by way of an exclusive franchise agreement with Waste Management Inc.

The annual budget serves as the foundation for the City of Fruitland Park’s financial planning and control. All



department heads are required to submit requests for appropriation to the City Manager. The City Manager uses these requests as a basis for developing a proposed budget and then presents the proposed budget to the City Commission for review. The City Commission is required to hold two public hearings, one on the proposed budget and a second to adopt a final budget by no later than September 30<sup>th</sup>, the close of the fiscal year. The City Manager and Department Heads may transfer resources within a department as necessary; however transfers between departments require special approval (budget amendment by resolution) from the City Commission. The City of Fruitland Park utilizes an encumbrance accounting system to maintain budgetary control. These encumbrances lapse at year-end.

### **Local economy**

Fruitland Park, which is located in northwest Lake County, is essentially residential in character and its economy is primarily centered in retail trade and service industries. Fruitland Park is located in the triangle between Leesburg, Lady Lake and The Villages, the largest residential retirement community in the state.

Evidence of growth has begun to show all over the City of Fruitland Park. One of the most visible signs of this event is taking place on the north western boundaries of the City. In 2008, approximately 989 acres of property was annexed into the City of Fruitland Park. This development is referred to as the "Pine Ridge Dairy". In May 2014, 780 of those acres were

purchased by The Villages and approved for development as the "Villages of Fruitland Park". The approved plan includes 2,055 residential homes, 3 recreation centers, and an 18-hole golf course. The residential home values range from \$225,000 to over \$2,000,000. There were 348 certificates of occupancy issued in the Villages of Fruitland Park in FY2015, 689 issued in FY2016, 894 issued in FY2017, 90 issued in FY2018, and 31 issued in FY2019 for a total of 2,052 certificates of occupancy issued in the Villages of Pine Ridge Dairy. There was a total of 102 certificates of occupancy issued in Fruitland Park in FY2019.

The Villages is known for causing an economic domino effect to all of its surrounding areas. The City of Fruitland Park should experience a growth pattern similar to Lady Lake over the next 1-4 years. Several other parcels in Fruitland Park are making plans because of the growth brought by The Villages to develop commercial infrastructures such as warehouses, retail shops, apartments, family housing, and restaurants. We have several subdivisions being built: Oak Forest, Chelsea's Run, Mirror Lake Village, and Village Park (First Baptist Church). The Glen is completing its final phase. Future developments are Gardenia East and Lake Saunder's Grove.

Lake County made a three phase expansion design for the City's second major thorough fare, County Road 466A, from two to four lanes in 2012. However, due to budget constraints the project was



placed on hold. The County has now teamed up with the City of Fruitland Park and the Villages to get this roadway completed. Lake County completed construction on Phase 1 (from US Highway 27/441 to Sunny Court) in April 2017. The estimated cost of Phase 1 is \$2.3 million plus \$374,094 to relocate the utilities. The Villages handled all of the road construction in Phase 2 (from Windy Acres to the Sumter County Line) in 2016, with an estimated cost of \$5.32 million. The City of Fruitland Park along with Lake County solicited help of the State of Florida for Phase 3. Phase 3a, at 3.3 million (from Sunny Court to Janice Drive) and Phase 3b at 7.0 million (from Janice Drive to Windy Acres). The County is receiving 2.5 million in state funding to complete the project. The county worked on Phase 3a in FY2019 and completed construction in December 2019. There is a total of 3.05 miles of roadway that will be widened once the project is complete.

The Florida Department of Transportation began its construction on U.S. Highway 27/441 in Fruitland Park in 2011. This project expanded the City's main corridor from four to six lanes and was completed in June 2014. This expansion will also facilitate the expected growth.

There were 416 business licenses issued in Fruitland Park as of September 30, 2019. There are several new businesses in Fruitland Park: Village Institute of Plastic Surgery (VIP), Lake Sumter Home Watch, Brown's Early Learning Academy, Fivestar Medical Supplies, Chavez Landscaping, RV Specialist, and Here for You Home Services. As previously

stated, the City of Fruitland Park expects the number of commercial businesses to grow because the area will be more attractive for several industries around the country.

Businesses looking to build or relocate in Lake County can take advantage of various incentives. Lake County's Department of Economic Growth and Redevelopment sponsors several Business Incentive programs.

Lake County's Business Opportunity Centers (BOC) offer full-service business support to all businesses in Lake County, regardless of size, industry or business cycle. Whether you are an entrepreneur with the next big idea or a successful business owner looking to take your company to the next level, the Lake County BOC has a program or service designed to help you achieve your economic goals.

High Value Job Creation Program (HVJCP) is a new program designed to encourage and target industry businesses that offer significant economic benefit and create high-value jobs. This program provides a cash award for the creation of jobs that pay a minimum of 115% of the County's average annual wage.

The Artist Relocation Program (ARP) is designed to encourage arts and culture in downtown art districts by providing matching funds to new or relocating art businesses to offset building improvement costs.



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Lake County along with Lake-Sumter State College, the Sumter County Economic Development Council, and other local economic development-oriented agencies established the Business Assistance Center; a partnership to help new and nurture existing businesses. This partnership provides small-business mentoring and is a resource when small businesses hit the inevitable bump or hurdle.

Affordable land and a pro-business approach contributes to the areas overall success in attracting new business. Large distributors such as Marriott, Domino's Pizza, Toyota and Goodyear Tire and Rubber Company have located in Lake County because of the central location, which allows for easy and efficient distribution throughout the state.

Lake County's September 2019 unemployment rate was 2.8%. This is down .1% for the same time period last year. This rate is slightly lower than the state average of 3.0% and lower than the national average of 3.5% for the same period.

The taxable values for real and personal property has decreased 28.7% from 2008 to 2013, when property values were at its peak. Amendment 1 was approved in 2008 which limited growth in taxable values. Taxable values \$680,084,533 rose 38.33% from FY2018 (\$491,629,188) due to growth in the Villages. FY2018 taxable value finally caught up to the property values of 2008, although that was due to the Village growth.

## Major Initiatives

The City of Fruitland Park is taking a proactive stance to promote the economic development in the area. The Commission is revitalizing the City for residents of all ages to enjoy. There were several properties acquired that will be used for recreational purposes in the future. The old Library began renovations to become the new Community Center. Additionally, Community Redevelopment Agency funds were utilized to relocate utilities on 466a to widen it from 2 lanes to 4 lanes, with one phase left to complete. We continue to renovate parks and upgrade basketball facilities. The City repaved eight streets (Ridge Drive, Judith Ave, Le Conte St, Plumosa Ave, Fountain St, Dennis Ave, Smith St, Nuzum St and the entrance to the soccer field and Shiloh).

The City built a new soccer field and added electricity and lighting to the field in FY2019. We spent \$356,789 and were reimbursed \$150,000 by Lake County. The City constructed a new library. The construction cost was \$2,842,954 but we received grants from the state and the county for \$1,919,003 which means the Library cost Fruitland Park \$923,951. The final cost which includes furnishing was \$3,134,732. The new Library opened July 2019. The City made the final payment on the new air packs and refill system for the fire department and spent \$245,985 on the new Library, with Sales Surtax funds in FY2019, and also leased 6 PD vehicles and paid a loan borrowed for construction of the Lady Lake sewer connection. The Lady Lake



sewer connection became operational in October 2018.

### **Long Term Financial Planning**

Lake County voters renewed a One-Cent Discretionary Infrastructure Surtax on November 6, 2002 and again on November 3, 2015. The original tax, was authorized through December 31, 2017 and is now authorized through December 31, 2032, this provides a funding source for infrastructure and capital projects. These funds were used to construct City Hall. The City used these funds on several major Capital Improvement Projects which included the construction of two major sewer lines along 466a and Shiloh plus a new sewer line connection to Lady Lake.

At September 30, 2019 the unassigned fund balance in the General Fund was \$2,558,442, 4 months of current General Fund expenditures. This figure is over the “no less than two months of regular general fund operating expenditures” provided for in the Government Finance Officers Association’s Appropriate Level of Unreserved Fund Balance recommendation. Also, it is over than the minimum range of the 3 months of operating expenditures informally established by the City for budgetary and planning purposes.

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Fruitland Park for its Comprehensive Annual Financial

Report (CAFR) for the fiscal year ending September 30, 2018. The City of Fruitland Park had received this prestigious award for fourteen consecutive years. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

This report represents numerous hours of preparation and it would not have been possible without the dedicated efforts of the finance department staff. We would like to express our appreciation to staff members who assisted and contributed to the preparation of this report. Special recognition is given to finance department employees who worked diligently to ensure the timeliness and accuracy of this report. We also thank the Mayor and Commission Members for their interest and support in planning and conducting the operations of the City in a responsible and professional manner.

Respectfully Submitted,

*Gary La Venia*

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Gary La Venia, City Manager

*Jeannine Racine*

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Jeannine Racine, City Finance Director



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# CITY COMMISSION AND OFFICIALS

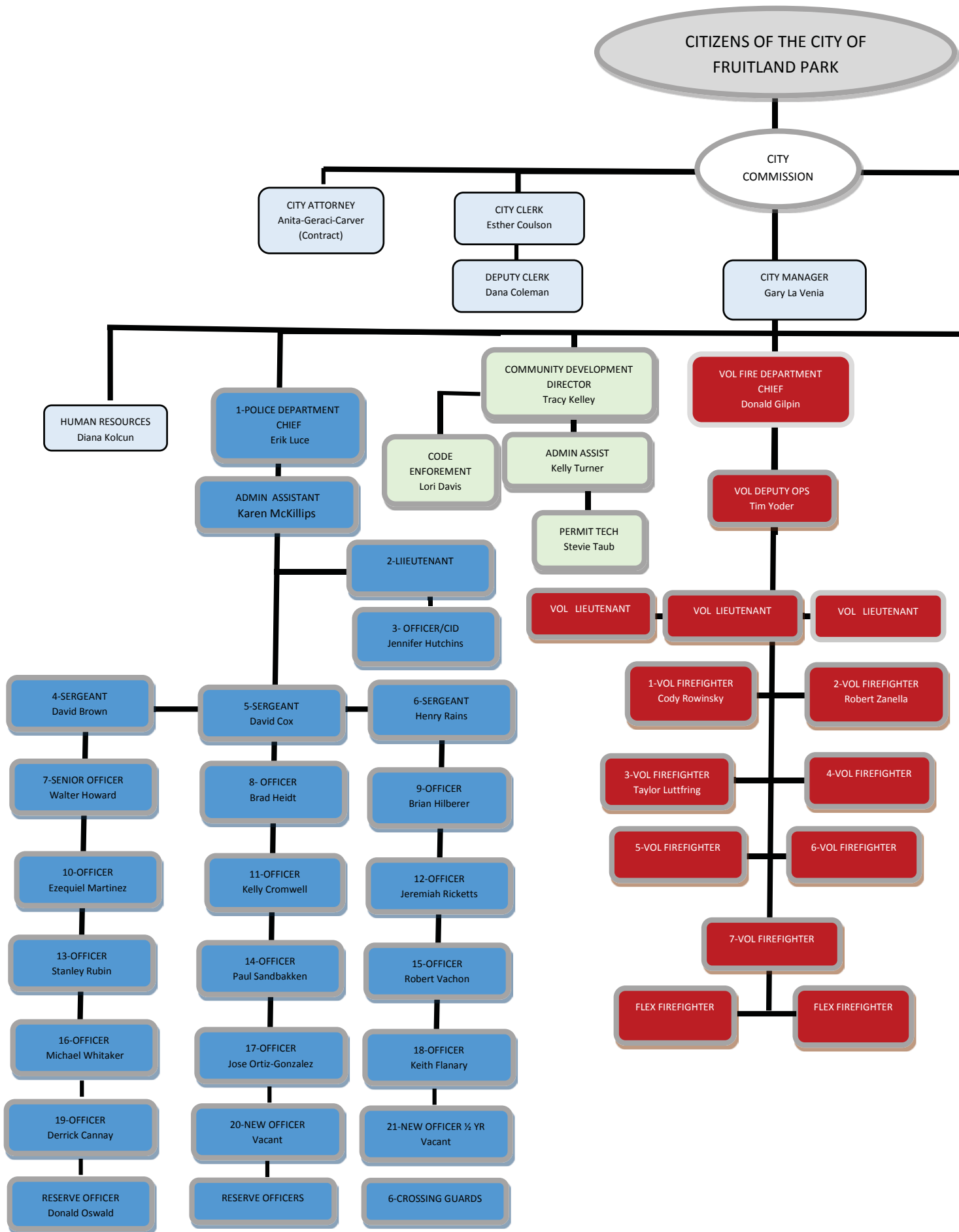
September 30, 2019

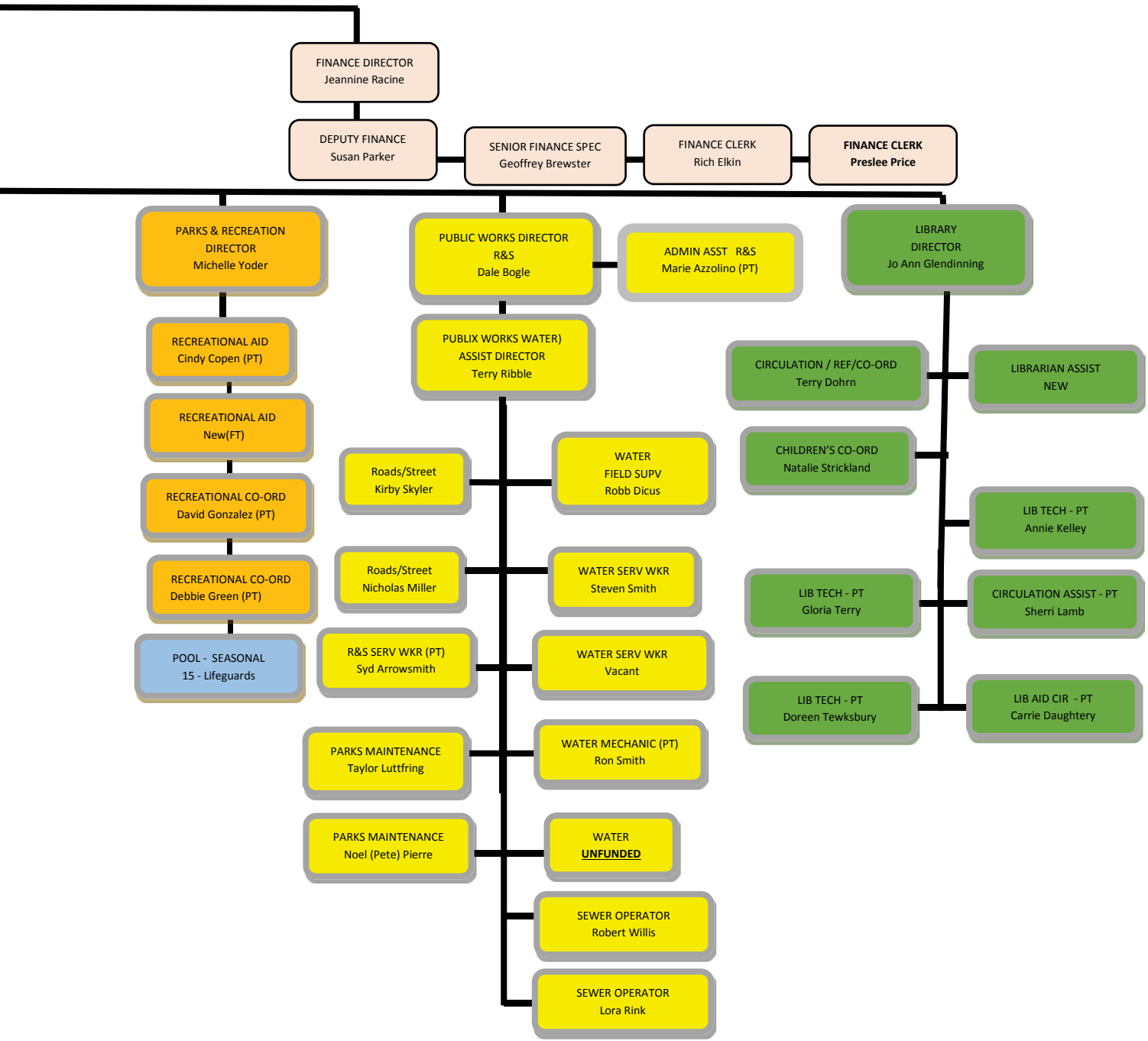
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|                                     |                              |
|-------------------------------------|------------------------------|
| Mayor .....                         | Christopher "Chris" Cheshire |
| Vice Mayor-Commissioner.....        | John Gunter                  |
| Commissioner.....                   | Christopher "Chris" Bell     |
| Commissioner.....                   | John Mobilian                |
| Commissioner.....                   | Patrick DeGrave              |
|                                     |                              |
| City Manager.....                   | Gary La Venia                |
| City Finance Director.....          | Jeannine Racine              |
| City Clerk.....                     | Esther Lewin-Coulson         |
| Police Chief.....                   | Erik Luce                    |
| Community Development Director..... | Tracy Kelley                 |
| Public Works Director.....          | Allen "Dale" Bogle           |
| Library Director.....               | Jo-Ann D. Glendinning        |
| Recreation Director.....            | C. Michelle Yoder            |
| City Attorney.....                  | Anita Geraci-Carver          |









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## Financial Section

## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commission  
City of Fruitland Park, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the *City of Fruitland Park, Florida*, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### 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 opinions 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 principles 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 (1) unmodified opinion on the business-type activities, each major fund, and the aggregate remaining fund information and (2) qualified opinion on the governmental activities.

### Basis for Qualified Opinion on Governmental Activities

Management has not adopted a methodology for properly implementing the requirements of Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and, accordingly, has not provided information relating to net pension assets, deferred inflows of pension earnings and deferred outflows of pension earnings as they relate to the Municipal Firemen's Retirement Plan. The amount by which this departure would affect the assets, deferred inflows, deferred outflows and change in net position of the governmental activities has not been determined.

### Qualified Opinion on Governmental Activities

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph on the governmental activities, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of City of Fruitland Park, as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Unmodified Opinion on the Business-Type Activities, Major Funds, and Aggregate Remaining Fund Information**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of City of Fruitland Park, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund, and community redevelopment fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the pension disclosures on pages 3 through 10, and 52 through 53 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Schedule of Changes in the City's Net Pension Liability and Related Ratios - Municipal Firemen's Retirement Plan, the Schedule of City Contributions - Municipal Firemen's Retirement Plan, and the Schedule of Investment Returns - Municipal Firemen's Retirement Plan that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise *City of Fruitland Park's* basic financial statements. The introductory section and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the financial statements.

The individual fund financial schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated March 20, 2020 on our consideration of *City of Fruitland Park's* internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering *City of Fruitland Park's* internal control over financial reporting and compliance.

*McDiernit Davis*

Orlando, Florida  
March 20, 2020

As management of the *City of Fruitland Park, Florida* we offer readers of the *City of Fruitland Park's* financial statements this narrative overview and analysis of the financial activities of the *City of Fruitland Park* for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

### **Financial Highlights**

- The assets and deferred outflows of the *City of Fruitland Park* exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$19,148,120 (net position). Of this amount, \$876,007 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$2,222,196.
- At the close of the current fiscal year, the *City of Fruitland Park's* governmental funds reported combined ending fund balances of \$7,751,965, an increase of \$1,654,996 in comparison with the prior year. Approximately (33%) of this total amount, \$2,558,442, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$2,558,442, or (35%) of total general fund expenditures.

### **Overview of the Financial Statements**

The financial statements focus on both the City as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year-to-year or government-to-government) and enhance the City's accountability.

This discussion and analysis are intended to serve as an introduction to the *City of Fruitland Park's* (the City) basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the *City of Fruitland Park's* financial position, in a manner similar to a private-sector business. They include a *Statement of Net Position* and a *Statement of Activities*.

The *Statement of Net Position* presents information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the *City of Fruitland Park* that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the *City of Fruitland Park* include general government, public safety, transportation, sanitation and culture and recreation services. The business-type activities of the *City of Fruitland Park* include utility services and recreation programs.

The government-wide financial statements include only the *City of Fruitland Park* itself (known as the *primary government*) and one blended component unit (The Community Redevelopment Fund).

The government-wide financial statements can be found on pages 11 - 12 of this report.

### **Fund Financial Statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The *City of Fruitland Park*, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the *City of Fruitland Park* can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

#### *Governmental Funds*

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The *City of Fruitland Park* maintains three individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, the Community Redevelopment Fund, and Capital Projects Fund which are considered to be major funds.

The *City of Fruitland Park* adopts an annual appropriated budget for all of its governmental funds. Budgetary comparison statements have been provided for the General Fund, and the Community Redevelopment Fund to demonstrate compliance with this budget at pages 17 - 18. Budgetary comparison schedule for the Capital Projects fund is at page 54.

The basic governmental fund financial statements can be found on pages 13 - 16 of this report.

#### *Proprietary Funds*

*City of Fruitland Park* maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The *City of Fruitland Park* uses enterprise funds to account for utility management and recreation programs.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for Utility management and Recreation programs.

The basic proprietary fund financial statements can be found on pages 19 - 23 of this report.

#### *Fiduciary Funds*

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 24 -25 of this report.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 26 - 51 of this report.

### **Required Supplementary Information (RSI)**

RSI can be found on pages 52 - 53 of this report.



**Government-Wide Financial Analysis**

**Statement of Net Position**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the *City of Fruitland Park*, assets exceeded liabilities by \$19,148,120 at the close of the most recent fiscal year. The following table reflects the condensed statement of net position for the current and prior year. For more detail see the Statement of Net Position on page 11.

*City of Fruitland Park*  
**Statement of Net Position**

|                                  | Governmental Activities |                      | Business-Type Activities |                     | Total Primary Government |                      |
|----------------------------------|-------------------------|----------------------|--------------------------|---------------------|--------------------------|----------------------|
|                                  | 2019                    | 2018                 | 2019                     | 2018                | 2019                     | 2018                 |
| <b>Assets:</b>                   |                         |                      |                          |                     |                          |                      |
| Current and other assets         | \$ 8,373,015            | \$ 6,914,928         | \$ 812,080               | \$ 661,346          | \$ 9,185,095             | \$ 7,576,274         |
| Capital assets                   | 7,645,655               | 6,421,206            | 8,564,610                | 8,907,832           | 16,210,265               | 15,329,038           |
| <b>Total assets</b>              | <b>16,018,670</b>       | <b>13,336,134</b>    | <b>9,376,690</b>         | <b>9,569,178</b>    | <b>25,395,360</b>        | <b>22,905,312</b>    |
| <b>Deferred Outflows</b>         | <b>2,333,575</b>        | <b>1,553,203</b>     | <b>125,513</b>           | <b>137,866</b>      | <b>2,459,088</b>         | <b>1,691,069</b>     |
| <b>Liabilities:</b>              |                         |                      |                          |                     |                          |                      |
| Long term liabilities            | 4,160,807               | 2,391,573            | 3,434,834                | 3,842,235           | 7,595,641                | 6,233,808            |
| Other liabilities                | 629,270                 | 819,323              | 239,001                  | 418,683             | 868,271                  | 1,238,006            |
| <b>Total liabilities</b>         | <b>4,790,077</b>        | <b>3,210,896</b>     | <b>3,673,835</b>         | <b>4,260,918</b>    | <b>8,463,912</b>         | <b>7,471,814</b>     |
| <b>Deferred inflows:</b>         | <b>230,043</b>          | <b>182,449</b>       | <b>12,373</b>            | <b>16,194</b>       | <b>242,416</b>           | <b>198,643</b>       |
| <b>Net Position:</b>             |                         |                      |                          |                     |                          |                      |
| Net investment in capital assets | 7,312,155               | 6,257,821            | 5,339,711                | 5,263,430           | 12,651,866               | 11,521,251           |
| Restricted                       | 4,748,371               | 5,278,878            | 871,876                  | 648,327             | 5,620,247                | 5,927,205            |
| Unrestricted                     | 1,271,599               | (40,707)             | (395,592)                | (481,825)           | 876,007                  | (522,532)            |
| <b>Total net position</b>        | <b>\$ 13,332,125</b>    | <b>\$ 11,495,992</b> | <b>\$ 5,815,995</b>      | <b>\$ 5,429,932</b> | <b>\$ 19,148,120</b>     | <b>\$ 16,925,924</b> |

\$12,651,866 (66%) of the City's net position reflects its investment in capital assets (e.g., land, buildings, improvements, infrastructure and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the *City of Fruitland Park's* investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Net position that are subject to external restrictions as to how they may be used total \$5,620,247 (29%). The remaining balance of *unrestricted net position* (\$876,007 or 5%) may be used to meet the government's ongoing obligations to citizens and creditors.

The City's net position increased by \$2,222,196 during the current fiscal year. The following table reflects the condensed Statement of Activities for the current year. For more detail see the Statement of Activities on page 12.

City of Fruitland Park, Florida  
**Management's Discussion and Analysis**

*City of Fruitland Park*  
**Changes in Net Position**

|   | <b>Governmental Activities</b> |                      | <b>Business-Type Activities</b> |                     | <b>Total Primary Government</b> |                      |
|---|--------------------------------|----------------------|---------------------------------|---------------------|---------------------------------|----------------------|
|   | <b>2019</b>                    | <b>2018</b>          | <b>2019</b>                     | <b>2018</b>         | <b>2019</b>                     | <b>2018</b>          |
| <b>Revenues:</b>  |                                |                      |                                 |                     |                                 |                      |
| <b>Program revenues -</b>                                   |                                |                      |                                 |                     |                                 |                      |
| Charges for services  | \$ 2,384,434                   | \$ 2,037,726         | \$ 1,134,776                    | \$ 984,015          | \$ 3,519,210                    | \$ 3,021,741         |
| Operating grants and contributions                          | 479,557                        | 391,786              | -                               | -                   | 479,557                         | 391,786              |
| Capital grants and contributions                            | 784,284                        | 1,529,237            | 358,948                         | 587,074             | 1,143,232                       | 2,116,311            |
| <b>General revenues -</b>                                   |                                |                      |                                 |                     |                                 |                      |
| Property taxes  | 2,901,496                      | 2,122,172            | -                               | -                   | 2,901,496                       | 2,122,172            |
| Franchise and public service taxes                          | 1,717,339                      | 1,703,962            | -                               | -                   | 1,717,339                       | 1,703,962            |
| Intergovernmental   | 1,386,780                      | 883,370              | -                               | -                   | 1,386,780                       | 883,370              |
| Investment income and miscellaneous                         | 222,850                        | 221,191              | 4,508                           | 26,898              | 227,358                         | 248,089              |
| <b>Total revenues</b>                                       | <b>9,876,740</b>               | <b>8,889,444</b>     | <b>1,498,232</b>                | <b>1,597,987</b>    | <b>11,374,972</b>               | <b>10,487,431</b>    |
| <b>Expenses:</b>  |                                |                      |                                 |                     |                                 |                      |
| General government  | 1,347,411                      | 1,476,413            | -                               | -                   | 1,347,411                       | 1,476,413            |
| Public safety   | 4,208,592                      | 3,442,497            | -                               | -                   | 4,208,592                       | 3,442,497            |
| Transportation  | 408,720                        | 727,956              | -                               | -                   | 408,720                         | 727,956              |
| Sanitation  | 525,294                        | 504,421              | -                               | -                   | 525,294                         | 504,421              |
| Culture and recreation                                      | 942,796                        | 905,359              | -                               | -                   | 942,796                         | 905,359              |
| Interest on long-term debt                                  | 16,732                         | 14,958               | -                               | -                   | 16,732                          | 14,958               |
| Utility   | -                              | -                    | 1,671,164                       | 1,116,962           | 1,671,164                       | 1,116,962            |
| Recreation programs   | -                              | -                    | 32,067                          | 31,919              | 32,067                          | 31,919               |
| <b>Total expenses</b>                                       | <b>7,449,545</b>               | <b>7,071,604</b>     | <b>1,703,231</b>                | <b>1,148,881</b>    | <b>9,152,776</b>                | <b>8,220,485</b>     |
| <b>Increase (decrease) in net position before transfers</b> | <b>2,427,195</b>               | <b>1,817,840</b>     | <b>(204,999)</b>                | <b>449,106</b>      | <b>2,222,196</b>                | <b>2,266,946</b>     |
| <b>Transfers</b>  | <b>(591,062)</b>               | <b>(136,627)</b>     | <b>591,062</b>                  | <b>136,627</b>      | <b>-</b>                        | <b>-</b>             |
| <b>Increase (decrease) in net position</b>                  | <b>1,836,133</b>               | <b>1,681,213</b>     | <b>386,063</b>                  | <b>585,733</b>      | <b>2,222,196</b>                | <b>2,266,946</b>     |
| <b>Net position, October 1</b>                              | <b>11,495,992</b>              | <b>9,814,779</b>     | <b>5,429,932</b>                | <b>4,844,199</b>    | <b>16,925,924</b>               | <b>14,658,978</b>    |
| <b>Net position, September 30</b>                           | <b>\$ 13,332,125</b>           | <b>\$ 11,495,992</b> | <b>\$ 5,815,995</b>             | <b>\$ 5,429,932</b> | <b>\$ 19,148,120</b>            | <b>\$ 16,925,924</b> |

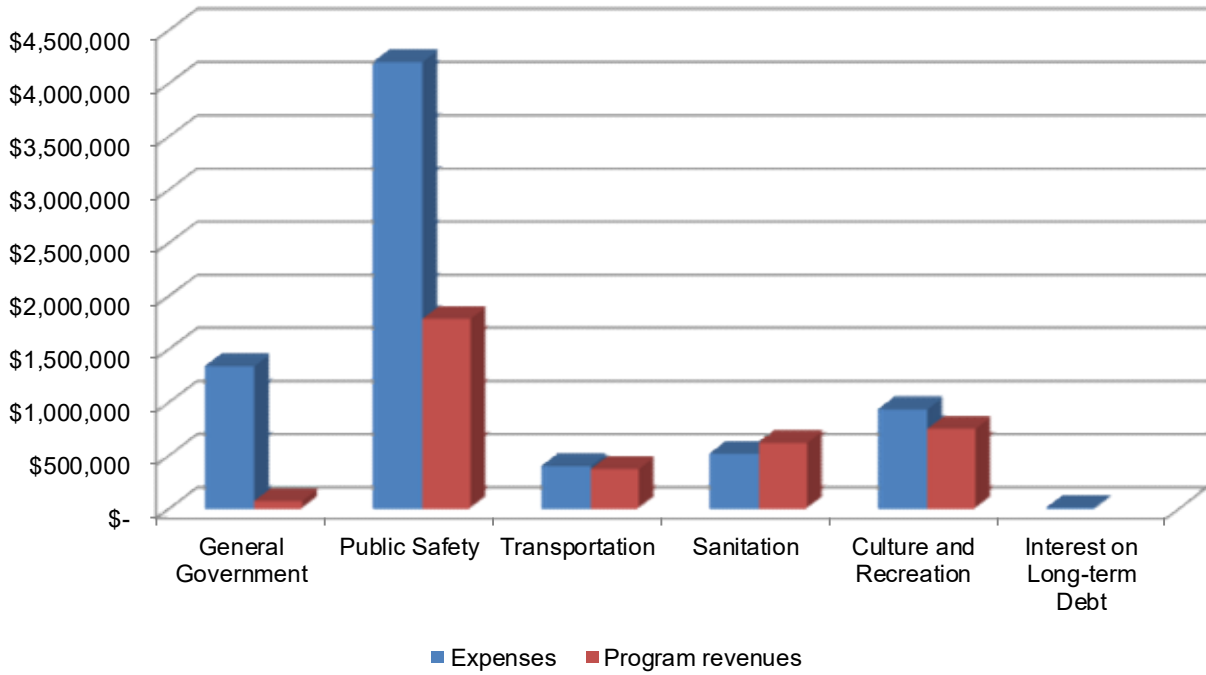
*Governmental Activities*

Governmental activities increased the *City of Fruitland Park's* net position by \$1,836,133. This was due to increases in property values, franchise fees and taxes, charges for services, and less spending than anticipated.

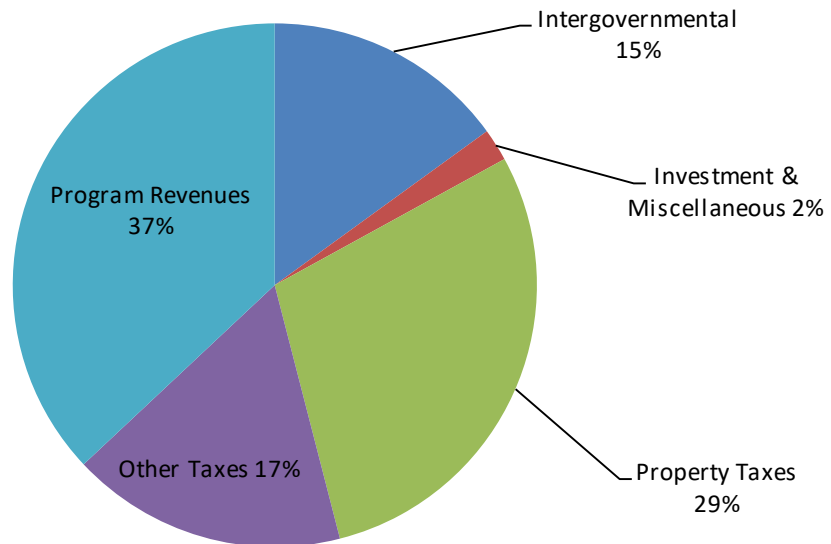
*Business-Type Activities*

Business-type activities increased the *City of Fruitland Park's* net position by \$386,063 primarily due to increases in charges for services and transfers in.

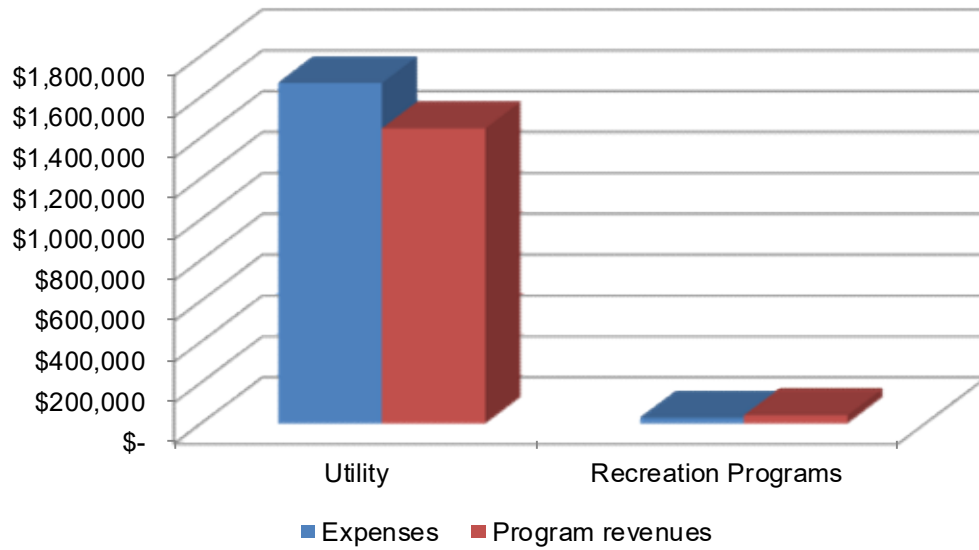
**Expenses and Program Revenues - Governmental Activities**



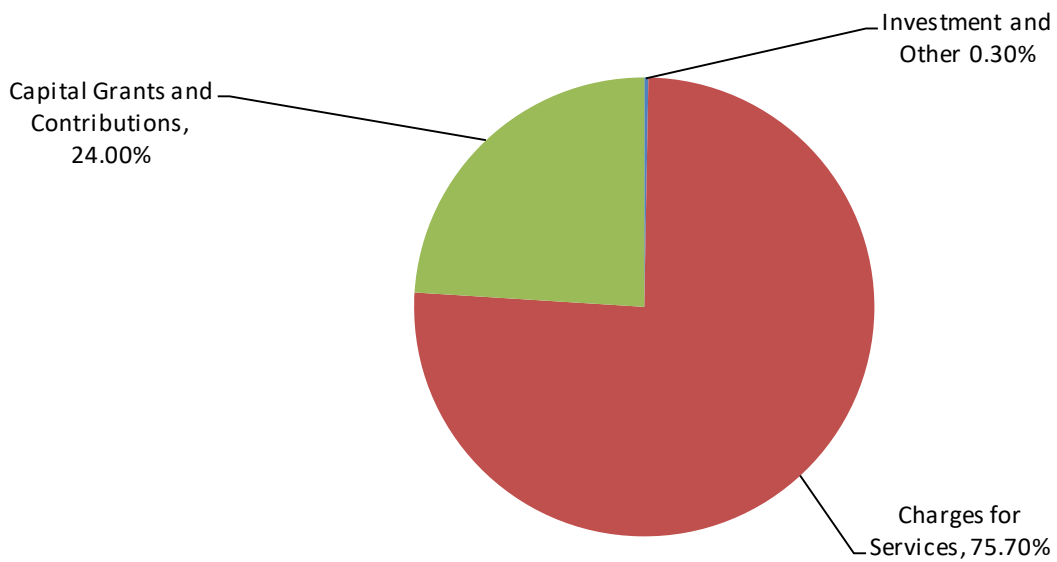
**Revenue by Source - Governmental Activities**



### Expenses and Program Revenues - Business-Type Activities



### Revenue by Source - Business-Type Activities



### **Financial Analysis of the Government's Funds**

As noted earlier, the *City of Fruitland Park* used fund accounting to ensure and demonstrate compliance with finance-related requirements.

### **Governmental Funds**

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the *City of Fruitland Park's* financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the *City of Fruitland Park's* governmental funds reported combined ending fund balances of \$7,751,965 an increase of \$1,654,996 in comparison with the prior year. However, the majority of the fund balances are restricted or committed, so there is only \$2,558,442 available for spending at the City's discretion.

The general fund is the chief operating fund of the *City of Fruitland Park*. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$2,558,442, while total fund balance was \$7,478,699. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 35% while total fund balance is 101% of total General Fund expenditures.

The fund balance of the general fund increased by \$1,610,594 during the current fiscal year primarily due to increased property tax revenue, franchise fees, utility tax, and less spending in culture and recreation.

The fund balance of the community redevelopment fund increased by \$125,625 primarily due to increased property tax revenues and decreased capital outlay.

The capital projects fund balance decreased by \$81,223. This is an improvement from 2018 due to less capital outlay spending and increased intergovernmental revenues.

### **Proprietary Funds**

The *City of Fruitland Park's* proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary funds at the year-end amounted to (\$395,592). The total increase in net position for these funds was \$386,063. Other factors concerning the finances of these two funds have already been addressed in the discussion of the *City of Fruitland Park's* business-type activities.

### **General Fund Budgetary Highlights**

During the year, actual revenues were \$1,398,879 more than budgeted revenues and actual expenditures were \$685,223 less than budgeted expenditures. Expenses were lower than budgeted primarily due to anticipated capital projects in culture and recreation that did not occur until after year end.

### **Capital Asset and Debt Administration**

#### *Capital Assets*

The *City of Fruitland Park's* investment in capital assets for its governmental and business-type activities as of September 30, 2019, amounts to \$16,210,265 (net of accumulated depreciation), for an increase of \$881,227 from the prior year. This investment in capital assets includes land, buildings, improvements, machinery and equipment and infrastructure. The total increase in the City's investment in capital assets for the current fiscal year was 6% (a 19% increase for governmental activities, and 4% decrease for business-type activities).

City of Fruitland Park, Florida  
**Management's Discussion and Analysis**

*City of Fruitland Park*  
**Capital Assets (Net of Depreciation)**

|                          | <b>Governmental Activities</b> |                     | <b>Business-Type Activities</b> |                     | <b>Total Primary Government</b> |                      |
|--------------------------|--------------------------------|---------------------|---------------------------------|---------------------|---------------------------------|----------------------|
|                          | <b>2019</b>                    | <b>2018</b>         | <b>2019</b>                     | <b>2018</b>         | <b>2019</b>                     | <b>2018</b>          |
| Land                     | \$ 1,313,703                   | \$ 1,313,703        | \$ 354,952                      | \$ 354,952          | \$ 1,668,655                    | \$ 1,668,655         |
| Construction in progress | 55,751                         | 1,704,473           | 320,030                         | 306,433             | 375,781                         | 2,010,906            |
| Buildings                | 4,079,632                      | 1,494,908           | 61,749                          | 68,245              | 4,141,381                       | 1,563,153            |
| Improvements             | 457,738                        | 409,729             | -                               | -                   | 457,738                         | 409,729              |
| Machinery and equipment  | 1,301,477                      | 1,037,898           | 92,647                          | 120,159             | 1,394,124                       | 1,158,057            |
| Infrastructure           | 437,354                        | 460,495             | 7,697,718                       | 7,989,952           | 8,135,072                       | 8,450,447            |
| Intangibles              | -                              | -                   | 37,514                          | 68,091              | 37,514                          | 68,091               |
| <b>Total</b>             | <b>\$ 7,645,655</b>            | <b>\$ 6,421,206</b> | <b>\$ 8,564,610</b>             | <b>\$ 8,907,832</b> | <b>\$ 16,210,265</b>            | <b>\$ 15,329,038</b> |

Additional information on the *City of Fruitland Park's* capital assets can be found in Note 6 of this report.

*Long-Term Debt*

At the end of the current fiscal year, the *City of Fruitland Park* had total debt outstanding of \$3,558,399. This debt includes capital leases payable and notes payable. Additional information on long-term debt can be found in Note 8 of this report.

|                | <b>Governmental Activities</b> |                   | <b>Business-Type Activities</b> |                     | <b>Total Primary Government</b> |                     |
|----------------|--------------------------------|-------------------|---------------------------------|---------------------|---------------------------------|---------------------|
|                | <b>2019</b>                    | <b>2018</b>       | <b>2019</b>                     | <b>2018</b>         | <b>2019</b>                     | <b>2018</b>         |
| Capital leases | \$ 333,500                     | \$ 163,385        | \$ -                            | \$ -                | \$ 333,500                      | \$ 163,385          |
| Notes payable  | -                              | -                 | 3,224,899                       | 3,644,401           | 3,224,899                       | 3,644,401           |
|                | <b>\$ 333,500</b>              | <b>\$ 163,385</b> | <b>\$ 3,224,899</b>             | <b>\$ 3,644,401</b> | <b>\$ 3,558,399</b>             | <b>\$ 3,807,786</b> |

The *City of Fruitland Park's* total debt decreased by \$249,387 (7%) during the current fiscal year, due to regularly scheduled payments and offset by a new capital lease.

**Next Year's Budget and Rates**

At September 30, 2019, the unassigned fund balance in the General Fund is \$2,558,442 and none of this balance was appropriated for expenditure in 2020. The City is expecting to incur enough revenues in 2020 to cover expenditures.

**Requests for Information**

This financial report is designed to provide a general overview of the *City of Fruitland Park's* finances for all those with an interest in the government's finances. Questions concerning any of the information should be addressed to the office of the Finance Director, *City of Fruitland Park*, 506 W. Berkman Street, Fruitland Park, Florida 34731.



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## **Basic Financial Statements**



City of Fruitland Park, Florida  
**Statement of Net Position**  
September 30, 2019

|   | Governmental<br>Activities | Business-type<br>Activities | Total                |
|---|----------------------------|-----------------------------|----------------------|
| <b>Assets:</b>  |                            |                             |                      |
| Cash and cash equivalents   | \$ 7,016,865               | \$ 450                      | \$ 7,017,315         |
| Investments   | 400,000                    | -                           | 400,000              |
| Receivables, net  | 78,166                     | 175,751                     | 253,917              |
| Internal balances   | 506,923                    | (506,923)                   | -                    |
| Due from other governments  | 365,662                    | -                           | 365,662              |
| Inventories   | 2,870                      | 81,452                      | 84,322               |
| Prepays   | 2,529                      | 1,296                       | 3,825                |
| Restricted cash and cash equivalents                              | -                          | 1,060,054                   | 1,060,054            |
| <b>Capital Assets:</b>  |                            |                             |                      |
| Capital assets not being depreciated                              | 1,369,454                  | 674,982                     | 2,044,436            |
| Capital assets being depreciated, net of accumulated depreciation | 6,276,201                  | 7,889,628                   | 14,165,829           |
| <b>Total assets</b>   | <b>16,018,670</b>          | <b>9,376,690</b>            | <b>25,395,360</b>    |
| <b>Deferred Outflow of Resources:</b>                             |                            |                             |                      |
| Deferred outflow of pension earnings                              | 2,333,575                  | 125,513                     | 2,459,088            |
| <b>Liabilities:</b>   |                            |                             |                      |
| Accounts payable and accrued expenses                             | 436,404                    | 49,823                      | 486,227              |
| Due to other governmental agencies                                | 25,578                     | -                           | 25,578               |
| Accrued interest  | 8,220                      | 20,158                      | 28,378               |
| Deposits payable  | 1,454                      | 169,020                     | 170,474              |
| Unearned revenue  | 157,614                    | -                           | 157,614              |
| <b>Noncurrent liabilities:</b>                                    |                            |                             |                      |
| Due within one year   | 109,699                    | 431,221                     | 540,920              |
| Due in more than one year   | 4,051,108                  | 3,003,613                   | 7,054,721            |
| <b>Total liabilities</b>  | <b>4,790,077</b>           | <b>3,673,835</b>            | <b>8,463,912</b>     |
| <b>Deferred Inflow of Resources:</b>                              |                            |                             |                      |
| Deferred inflow of pension earnings                               | 230,043                    | 12,373                      | 242,416              |
| <b>Net Position:</b>  |                            |                             |                      |
| Net investment in capital assets                                  | 7,312,155                  | 5,339,711                   | 12,651,866           |
| <b>Restricted for:</b>  |                            |                             |                      |
| Capital Improvements  | 2,644,088                  | 823,200                     | 3,467,288            |
| Debt service  | -                          | 48,676                      | 48,676               |
| Community redevelopment   | 150,554                    | -                           | 150,554              |
| Police  | 8,324                      | -                           | 8,324                |
| Building Inspections  | 1,908,982                  | -                           | 1,908,982            |
| Police/Fire fee refunds   | 36,423                     | -                           | 36,423               |
| Unrestricted  | 1,271,599                  | (395,592)                   | 876,007              |
| <b>Total net position</b>   | <b>\$ 13,332,125</b>       | <b>\$ 5,815,995</b>         | <b>\$ 19,148,120</b> |

City of Fruitland Park, Florida  
**Statement of Activities**  
For the Year Ended September 30, 2019

| Functions/Programs                          | Program Revenue     |                      |                                    |                                  | Net (Expense) Revenue and Changes in Net Position |                          |                      |
|---|---------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|----------------------|
|   | Expenses            | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government                                |                          | Total                |
|   |                     |                      |                                    |                                  | Governmental Activities                           | Business-type Activities |                      |
| <b>Primary Government</b>                   |                     |                      |                                    |                                  |   |                          |                      |
| <b>Governmental Activities:</b>             |                     |                      |                                    |                                  |   |                          |                      |
| General Government                          | \$ 1,347,411        | \$ 81,289            | \$ -                               | \$ -                             | \$ (1,266,122)                                    | \$ -                     | \$ (1,266,122)       |
| Public Safety                               | 4,208,592           | 1,639,824            | 24,963                             | 129,781                          | (2,414,024)                                       | -                        | (2,414,024)          |
| Transportation                              | 408,720             | 1,251                | 382,369                            | -                                | (25,100)  | -                        | (25,100)             |
| Sanitation                                  | 525,294             | 628,083              | -                                  | -                                | 102,789   | -                        | 102,789              |
| Culture and Recreation                      | 942,796             | 33,987               | 72,225                             | 654,503                          | (182,081)   | -                        | (182,081)            |
| Interest on Long-term debt                  | 16,732              | -                    | -                                  | -                                | (16,732)  | -                        | (16,732)             |
| <b>Total governmental activities</b>        | <b>7,449,545</b>    | <b>2,384,434</b>     | <b>479,557</b>                     | <b>784,284</b>                   | <b>(3,801,270)</b>                                | <b>-</b>                 | <b>(3,801,270)</b>   |
| <b>Business-type activities:</b>            |                     |                      |                                    |                                  |   |                          |                      |
| Water                                       | 1,671,164           | 1,090,233            | -                                  | 358,948                          | -   | (221,983)                | (221,983)            |
| Recreation Programs                         | 32,067              | 44,543               | -                                  | -                                | -   | 12,476                   | 12,476               |
| <b>Total business-type activities</b>       | <b>1,703,231</b>    | <b>1,134,776</b>     | <b>-</b>                           | <b>358,948</b>                   | <b>-</b>  | <b>(209,507)</b>         | <b>(209,507)</b>     |
| <b>Total primary government</b>             | <b>\$ 9,152,776</b> | <b>\$ 3,519,210</b>  | <b>\$ 479,557</b>                  | <b>\$ 1,143,232</b>              | <b>(3,801,270)</b>                                | <b>(209,507)</b>         | <b>(4,010,777)</b>   |
| <b>General Revenues:</b>                    |                     |                      |                                    |                                  |   |                          |                      |
| Property taxes                              |                     |                      |                                    |                                  | 2,901,496   | -                        | 2,901,496            |
| Franchise taxes                             |                     |                      |                                    |                                  | 679,339   | -                        | 679,339              |
| Intergovernmental                           |                     |                      |                                    |                                  | 1,386,780   | -                        | 1,386,780            |
| Public service taxes                        |                     |                      |                                    |                                  | 1,038,000   | -                        | 1,038,000            |
| Unrestricted investment earnings            |                     |                      |                                    |                                  | 139,801   | 4,508                    | 144,309              |
| Miscellaneous                               |                     |                      |                                    |                                  | 83,049  | -                        | 83,049               |
| Transfers                                   |                     |                      |                                    |                                  | (591,062)   | 591,062                  | -                    |
| <b>Total general revenues and transfers</b> |                     |                      |                                    |                                  | <b>5,637,403</b>                                  | <b>595,570</b>           | <b>6,232,973</b>     |
| <b>Change in net position</b>               |                     |                      |                                    |                                  | <b>1,836,133</b>                                  | <b>386,063</b>           | <b>2,222,196</b>     |
| Net position, beginning                     |                     |                      |                                    |                                  | 11,495,992  | 5,429,932                | 16,925,924           |
| <b>Net position, ending</b>                 |                     |                      |                                    |                                  | <b>\$ 13,332,125</b>                              | <b>\$ 5,815,995</b>      | <b>\$ 19,148,120</b> |

City of Fruitland Park, Florida  
**Balance Sheet**  
**Governmental Funds**  
September 30, 2019

|  | General Fund        | Community<br>Redevelopment<br>Fund | Capital Projects<br>Fund | Total<br>Governmental<br>Funds |
|--|---------------------|------------------------------------|--------------------------|--------------------------------|
| <b>Assets:</b>                             |                     |                                    |                          |                                |
| Cash and cash equivalents                  | \$ 6,850,021        | \$ 166,844                         | \$ -                     | \$ 7,016,865                   |
| Investments                                | 200,000             | 100,000                            | 100,000                  | 400,000                        |
| Accounts receivable, net                   | 78,166              | -                                  | -                        | 78,166                         |
| Due from other governments                 | 309,425             | -                                  | 56,237                   | 365,662                        |
| Due from other funds                       | 538,364             | -                                  | -                        | 538,364                        |
| Inventories                                | 2,870               | -                                  | -                        | 2,870                          |
| Prepaid costs                              | 2,529               | -                                  | -                        | 2,529                          |
| <b>Total assets</b>                        | <b>\$ 7,981,375</b> | <b>\$ 266,844</b>                  | <b>\$ 156,237</b>        | <b>\$ 8,404,456</b>            |
| <b>Liabilities:</b>                        |                     |                                    |                          |                                |
| Accounts payable                           | \$ 210,534          | \$ 115,536                         | \$ 2,084                 | \$ 328,154                     |
| Accrued liabilities                        | 108,250             | -                                  | -                        | 108,250                        |
| Due to other governments                   | 25,578              | -                                  | -                        | 25,578                         |
| Due to other funds                         | -                   | -                                  | 31,441                   | 31,441                         |
| Deposits payable                           | 700                 | 754                                | -                        | 1,454                          |
| Unearned revenue                           | 157,614             | -                                  | -                        | 157,614                        |
| <b>Total liabilities</b>                   | <b>502,676</b>      | <b>116,290</b>                     | <b>33,525</b>            | <b>652,491</b>                 |
| <b>Fund Balances:</b>                      |                     |                                    |                          |                                |
| Nonspendable                               | 5,399               | -                                  | -                        | 5,399                          |
| Restricted                                 | 4,475,105           | 150,554                            | 122,712                  | 4,748,371                      |
| Committed                                  | 439,753             | -                                  | -                        | 439,753                        |
| Unassigned                                 | 2,558,442           | -                                  | -                        | 2,558,442                      |
| <b>Total fund balances</b>                 | <b>7,478,699</b>    | <b>150,554</b>                     | <b>122,712</b>           | <b>7,751,965</b>               |
| <b>Total liabilities and fund balances</b> | <b>\$ 7,981,375</b> | <b>\$ 266,844</b>                  | <b>\$ 156,237</b>        | <b>\$ 8,404,456</b>            |

City of Fruitland Park, Florida  
**Reconciliation of the Governmental Funds Balance Sheet to the  
Statement of Net Position**  
September 30, 2019

---

|  |    |           |
|--|----|-----------|
| Total Fund Balance, governmental funds | \$ | 7,751,965 |
|--|----|-----------|

Amounts reported for governmental activities in the Statement of Net Position are different because:

|   |  |           |
|---|--|-----------|
| Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position. |  | 7,645,655 |
|---|--|-----------|

|  |  |           |
|--|--|-----------|
| Deferred inflows and outflows of resources related to pension earning are not recognized in the governmental funds, however, they are recorded in net position under full accrual accounting |  | 2,103,532 |
|--|--|-----------|

Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported in the funds:

|                          |    |             |  |
|--------------------------|----|-------------|--|
| Capital lease            | \$ | (333,500)   |  |
| Accrued interest payable |    | (8,220)     |  |
| Compensated absences     |    | (102,475)   |  |
| Net pension liability    |    | (3,724,832) |  |
|                          |    | (4,169,027) |  |

|  |    |            |
|--|----|------------|
| Net Position of Governmental Activities in the Statement of Net Position | \$ | 13,332,125 |
|--|----|------------|

City of Fruitland Park, Florida  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended September 30, 2019

|  | General Fund        | Community<br>Redevelopment<br>Fund | Capital Projects<br>Fund | Total<br>Governmental<br>Funds |
|--|---------------------|------------------------------------|--------------------------|--------------------------------|
| <b>Revenues:</b>   |                     |                                    |                          |                                |
| Taxes:   |                     |                                    |                          |                                |
| Property   | \$ 2,567,649        | \$ 333,847                         | \$ -                     | \$ 2,901,496                   |
| Franchise and utility  | 1,717,339           | -                                  | -                        | 1,717,339                      |
| Fees and fines   | 32,173              | -                                  | -                        | 32,173                         |
| Licenses and permits   | 690,290             | -                                  | -                        | 690,290                        |
| Intergovernmental  | 1,835,389           | -                                  | 690,943                  | 2,526,332                      |
| Impact fees  | 124,289             | -                                  | -                        | 124,289                        |
| Charges for services   | 1,661,971           | -                                  | -                        | 1,661,971                      |
| Investment earnings  | 132,084             | 4,412                              | 3,305                    | 139,801                        |
| Miscellaneous  | 83,049              | -                                  | -                        | 83,049                         |
| <b>Total revenues</b>  | <b>8,844,233</b>    | <b>338,259</b>                     | <b>694,248</b>           | <b>9,876,740</b>               |
| <b>Expenditures:</b>   |                     |                                    |                          |                                |
| Current:   |                     |                                    |                          |                                |
| General government   | 1,059,182           | 2,563                              | -                        | 1,061,745                      |
| Public safety  | 3,626,504           | -                                  | -                        | 3,626,504                      |
| Transportation   | 338,337             | -                                  | -                        | 338,337                        |
| Sanitation/ other utility                                    | 525,294             | -                                  | -                        | 525,294                        |
| Culture and recreation                                       | 1,792,796           | -                                  | -                        | 1,792,796                      |
| Debt service:  |                     |                                    |                          |                                |
| Principal  | 33,875              | -                                  | 89,470                   | 123,345                        |
| Interest   | 967                 | -                                  | 8,909                    | 9,876                          |
| Capital Outlay   | -                   | 171,277                            | 288,565                  | 459,842                        |
| <b>Total expenditures</b>                                    | <b>7,376,955</b>    | <b>173,840</b>                     | <b>386,944</b>           | <b>7,937,739</b>               |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | <b>1,467,278</b>    | <b>164,419</b>                     | <b>307,304</b>           | <b>1,939,001</b>               |
| <b>Other Financing Sources (Uses):</b>                       |                     |                                    |                          |                                |
| Capital lease  | 293,460             | -                                  | -                        | 293,460                        |
| Transfers in   | 89,856              | -                                  | -                        | 89,856                         |
| Transfers out  | (240,000)           | (38,794)                           | (388,527)                | (667,321)                      |
| <b>Total other financing sources<br/>(uses in)</b>           | <b>143,316</b>      | <b>(38,794)</b>                    | <b>(388,527)</b>         | <b>(284,005)</b>               |
| <b>Net change in fund balances</b>                           | <b>1,610,594</b>    | <b>125,625</b>                     | <b>(81,223)</b>          | <b>1,654,996</b>               |
| Fund balances, beginning                                     | 5,868,105           | 24,929                             | 203,935                  | 6,096,969                      |
| <b>Fund balances, ending</b>                                 | <b>\$ 7,478,699</b> | <b>\$ 150,554</b>                  | <b>\$ 122,712</b>        | <b>\$ 7,751,965</b>            |

**Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities**

For the Year Ended September 30, 2019

Net Change in Fund Balances, total governmental funds: \$ 1,654,996

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

|                                 |                  |           |
|---------------------------------|------------------|-----------|
| Expenditures for capital assets | \$ 1,710,340     |           |
| Less: current year depreciation | <u>(485,891)</u> | 1,224,449 |

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure, In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.

|                    |                  |           |
|--------------------|------------------|-----------|
| Principal payments | \$ 123,345       |           |
| Capital leases     | <u>(293,460)</u> | (170,115) |

|   |  |           |
|---|--|-----------|
| Cash pension contributions reported in the funds were more than the calculated pension expense on the statement of activities, and therefore increased net position |  | (855,223) |
|---|--|-----------|

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds.

|                                    |                |                 |
|------------------------------------|----------------|-----------------|
| Change in compensated absences     | \$ (11,118)    |                 |
| Change in accrued interest payable | <u>(6,856)</u> | <u>(17,974)</u> |

|  |  |                                   |
|--|--|-----------------------------------|
| <b>Change in net position of governmental activities</b> |  | <b><u><u>\$ 1,836,133</u></u></b> |
|--|--|-----------------------------------|

City of Fruitland Park, Florida  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund**  
For the Year Ended September 30, 2019

|  | Budgeted Amounts    |                     | Actual Amounts,<br>Budgetary Basis | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--|---------------------|---------------------|------------------------------------|---|
|  | Original            | Final               |                                    |   |
| <b>Revenues:</b>   |                     |                     |                                    |   |
| Taxes:   |                     |                     |                                    |   |
| Property taxes   | \$ 2,537,390        | \$ 2,537,390        | \$ 2,567,649                       | \$ 30,259   |
| Franchise and utility                                    | 1,425,096           | 1,425,096           | 1,717,339                          | 292,243   |
| Fees and fines   | 16,508              | 16,508              | 32,173                             | 15,665  |
| Licenses and permits                                     | 276,500             | 276,500             | 690,290                            | 413,790   |
| Intergovernmental  | 1,129,594           | 1,452,975           | 1,835,389                          | 382,414   |
| Impact fees  | 81,266              | 81,266              | 124,289                            | 43,023  |
| Charges for services                                     | 1,550,468           | 1,550,468           | 1,661,971                          | 111,503   |
| Investment earnings                                      | 40,284              | 40,284              | 132,084                            | 91,800  |
| Miscellaneous  | 64,867              | 64,867              | 83,049                             | 18,182  |
| <b>Total revenues</b>                                    | <b>7,121,973</b>    | <b>7,445,354</b>    | <b>8,844,233</b>                   | <b>1,398,879</b>  |
| <b>Expenditures:</b>                                     |                     |                     |                                    |   |
| Current:   |                     |                     |                                    |   |
| General government                                       | 1,208,041           | 1,193,004           | 1,059,182                          | 133,822   |
| Public safety  | 3,622,093           | 3,680,521           | 3,626,504                          | 54,017  |
| Transportation   | 474,624             | 410,727             | 338,337                            | 72,390  |
| Sanitation/ other utility                                | 629,663             | 629,663             | 525,294                            | 104,369   |
| Culture and recreation                                   | 1,362,008           | 2,113,421           | 1,792,796                          | 320,625   |
| Debt Service:  |                     |                     |                                    |   |
| Principal  | -                   | -                   | 33,875                             | (33,875)  |
| Interest   | -                   | -                   | 967                                | (967)   |
| <b>Total expenditures</b>                                | <b>7,296,429</b>    | <b>8,027,336</b>    | <b>7,376,955</b>                   | <b>650,381</b>  |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(174,456)</b>    | <b>(581,982)</b>    | <b>1,467,278</b>                   | <b>2,049,260</b>  |
| <b>Other Financing Sources (Uses):</b>                   |                     |                     |                                    |   |
| Capital lease  | -                   | -                   | 293,460                            | 293,460   |
| Transfers in   | 634,456             | 1,060,553           | 89,856                             | (970,697)   |
| Transfers out  | (460,000)           | (478,571)           | (240,000)                          | 238,571   |
| <b>Total other financing sources</b>                     | <b>174,456</b>      | <b>581,982</b>      | <b>143,316</b>                     | <b>(438,666)</b>  |
| <b>Net change in fund balances</b>                       | <b>-</b>            | <b>-</b>            | <b>1,610,594</b>                   | <b>1,610,594</b>  |
| Fund balance, beginning                                  | 5,868,105           | 5,868,105           | 5,868,105                          | -   |
| <b>Fund balance, ending</b>                              | <b>\$ 5,868,105</b> | <b>\$ 5,868,105</b> | <b>\$ 7,478,699</b>                | <b>\$ 1,610,594</b>                                       |

City of Fruitland Park, Florida  
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**  
**Community Redevelopment Special Revenue Fund**  
For the Year Ended September 30, 2019

|  | Budgeted Amounts |                  | Actual Amounts,<br>Budgetary Basis | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--|------------------|------------------|------------------------------------|---|
|  | Original         | Final            |                                    |   |
| <b>Revenues:</b>   |                  |                  |                                    |   |
| Taxes:   |                  |                  |                                    |   |
| Property Taxes   | \$ 329,392       | \$ 329,392       | \$ 333,847                         | \$ 4,455  |
| Investment earnings  | 1,273            | 1,273            | 4,412                              | 3,139   |
| <b>Total revenues</b>  | <b>330,665</b>   | <b>330,665</b>   | <b>338,259</b>                     | <b>7,594</b>  |
| <b>Expenditures:</b>   |                  |                  |                                    |   |
| Current:   |                  |                  |                                    |   |
| General government   | 171,871          | 46,871           | 2,563                              | 44,308  |
| Capital outlay   | 120,000          | 245,000          | 171,277                            | 73,723  |
| <b>Total expenditures</b>  | <b>291,871</b>   | <b>291,871</b>   | <b>173,840</b>                     | <b>118,031</b>  |
| <b>Excess (deficiency) of revenues<br/>    over expenditures</b> | <b>38,794</b>    | <b>38,794</b>    | <b>164,419</b>                     | <b>125,625</b>  |
| <b>Other Financing Uses:</b>                                     |                  |                  |                                    |   |
| Transfers Out  | (38,794)         | (38,794)         | (38,794)                           | -   |
| <b>Total other financing uses</b>                                | <b>(38,794)</b>  | <b>(38,794)</b>  | <b>(38,794)</b>                    | <b>-</b>  |
| <b>Net change in fund balances</b>                               | <b>-</b>         | <b>-</b>         | <b>125,625</b>                     | <b>125,625</b>  |
| Fund balance, beginning  | 24,929           | 24,929           | 24,929                             | -   |
| <b>Fund balance, ending</b>                                      | <b>\$ 24,929</b> | <b>\$ 24,929</b> | <b>\$ 150,554</b>                  | <b>\$ 125,625</b>   |



City of Fruitland Park, Florida  
**Statement of Net Position**  
**Proprietary Funds**  
September 30, 2019

|                                       | Enterprise Funds |                          | Total            |
|---------------------------------------|------------------|--------------------------|------------------|
|                                       | Utility Fund     | Recreation Programs Fund |                  |
| <b>Assets:</b>                        |                  |                          |                  |
| Current assets:                       |                  |                          |                  |
| Cash and cash equivalents             | \$ 450           | \$ -                     | \$ 450           |
| Accounts receivable, net              | 175,751          | -                        | 175,751          |
| Due from other governments            | -                | -                        | -                |
| Prepaid items                         | 1,296            | -                        | 1,296            |
| Inventories                           | 81,452           | -                        | 81,452           |
| Restricted cash and cash equivalents  | -                | -                        | -                |
| <b>Total current assets</b>           | <b>258,949</b>   | <b>-</b>                 | <b>258,949</b>   |
| Noncurrent assets:                    |                  |                          |                  |
| Restricted cash and cash equivalents  | 1,060,054        | -                        | 1,060,054        |
| Capital assets:                       |                  |                          |                  |
| Land                                  | 354,952          | -                        | 354,952          |
| Construction in progress              | 320,030          | -                        | 320,030          |
| Buildings                             | 243,408          | -                        | 243,408          |
| Infrastructure                        | 10,829,813       | -                        | 10,829,813       |
| Intangible assets                     | 346,296          | -                        | 346,296          |
| Machinery and equipment               | 521,751          | -                        | 521,751          |
| Less accumulated depreciation         | (4,051,640)      | -                        | (4,051,640)      |
| <b>Net Capital assets</b>             | <b>8,564,610</b> | <b>-</b>                 | <b>8,564,610</b> |
| <b>Total noncurrent assets</b>        | <b>9,624,664</b> | <b>-</b>                 | <b>9,624,664</b> |
| <b>Total assets</b>                   | <b>9,883,613</b> | <b>-</b>                 | <b>9,883,613</b> |
| <b>Deferred Outflow of Resources:</b> |                  |                          |                  |
| Deferred outflow of pension earnings  | 125,513          | -                        | 125,513          |

|                                       | Enterprise Funds    |                          | Total               |
|---------------------------------------|---------------------|--------------------------|---------------------|
|                                       | Utility Fund        | Recreation Programs Fund |                     |
| <b>Liabilities:</b>                   |                     |                          |                     |
| Current Liabilities:                  |                     |                          |                     |
| Accounts payable                      | 32,958              | 908                      | 33,866              |
| Salaries payable                      | 15,957              | -                        | 15,957              |
| Accrued interest payable              | 20,158              | -                        | 20,158              |
| Due to other funds                    | 491,095             | 15,828                   | 506,923             |
| Customer deposits payable             | 169,020             | -                        | 169,020             |
| Compensated absences                  | 1,918               | -                        | 1,918               |
| Notes and loans payable, current      | 429,303             | -                        | 429,303             |
| <b>Total current liabilities</b>      | <b>1,160,409</b>    | <b>16,736</b>            | <b>1,177,145</b>    |
| Noncurrent Liabilities:               |                     |                          |                     |
| Compensated absences                  | 7,673               | -                        | 7,673               |
| Net pension liability                 | 200,344             | -                        | 200,344             |
| Notes and loans payable               | 2,795,596           | -                        | 2,795,596           |
| <b>Total noncurrent liabilities</b>   | <b>3,003,613</b>    | <b>-</b>                 | <b>3,003,613</b>    |
| <b>Total liabilities</b>              | <b>4,164,022</b>    | <b>16,736</b>            | <b>4,180,758</b>    |
| <b>Deferred Inflows of Resources:</b> |                     |                          |                     |
| Deferred inflow of pension earnings   | 12,373              | -                        | 12,373              |
| <b>Net Position:</b>                  |                     |                          |                     |
| Net investment in capital assets      | 5,339,711           | -                        | 5,339,711           |
| Restricted for capital improvements   | 823,200             | -                        | 823,200             |
| Restricted for debt service           | 48,676              | -                        | 48,676              |
| Unrestricted                          | (378,856)           | (16,736)                 | (395,592)           |
| <b>Total net position</b>             | <b>\$ 5,832,731</b> | <b>\$ (16,736)</b>       | <b>\$ 5,815,995</b> |



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City of Fruitland Park, Florida  
**Statement of Revenues, Expenses and Changes in Fund Net Position -**  
**Proprietary Funds**  
For the Year Ended September 30, 2019

|  | Enterprise Funds    |                          | Total               |
|--|---------------------|--------------------------|---------------------|
|  | Utility Fund        | Recreation Programs Fund |                     |
| <b>Revenues:</b>                             |                     |                          |                     |
| Charges for services                         | \$ 1,023,667        | \$ 44,543                | \$ 1,068,210        |
| Other operating revenues                     | 66,566              | -                        | 66,566              |
| <b>Total operating revenues</b>              | <b>1,090,233</b>    | <b>44,543</b>            | <b>1,134,776</b>    |
| <b>Operating Expenses:</b>                   |                     |                          |                     |
| Personal services                            | 496,393             | -                        | 496,393             |
| Other operating expenses                     | 742,133             | 32,067                   | 774,200             |
| Depreciation                                 | 358,204             | -                        | 358,204             |
| <b>Total operating expenses</b>              | <b>1,596,730</b>    | <b>32,067</b>            | <b>1,628,797</b>    |
| <b>Operating income (loss)</b>               | <b>(506,497)</b>    | <b>12,476</b>            | <b>(494,021)</b>    |
| <b>Nonoperating Revenues (Expenses):</b>     |                     |                          |                     |
| Interest and investment income               | 4,508               | -                        | 4,508               |
| Interest expense                             | (74,434)            | -                        | (74,434)            |
| <b>Total nonoperating revenue (expenses)</b> | <b>(69,926)</b>     | <b>-</b>                 | <b>(69,926)</b>     |
| Income (loss) before transfers               | (576,423)           | 12,476                   | (563,947)           |
| Capital contributions                        | 13,597              | -                        | 13,597              |
| Impact fees                                  | 358,948             | -                        | 358,948             |
| Transfers in                                 | 598,527             | -                        | 598,527             |
| Transfers out                                | -                   | (21,062)                 | (21,062)            |
| <b>Change in net position</b>                | <b>394,649</b>      | <b>(8,586)</b>           | <b>386,063</b>      |
| Total net position, beginning                | 5,438,082           | (8,150)                  | 5,429,932           |
| <b>Total net position, ending</b>            | <b>\$ 5,832,731</b> | <b>\$ (16,736)</b>       | <b>\$ 5,815,995</b> |

City of Fruitland Park, Florida  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the Year Ended September 30, 2019

|   | Utility Fund        | Recreation<br>Programs Fund | Total               |
|---|---------------------|-----------------------------|---------------------|
| <b>Cash Flows from Operating Activities:</b>                                    |                     |                             |                     |
| Receipts from customers   | \$ 1,071,698        | \$ 44,543                   | \$ 1,116,241        |
| Payments to suppliers   | (928,936)           | (33,665)                    | (962,601)           |
| Payments to employees   | (478,373)           | -                           | (478,373)           |
| <b>Net cash provided (used) by operating activities</b>                         | <b>(335,611)</b>    | <b>10,878</b>               | <b>(324,733)</b>    |
| <b>Cash Flows from Noncapital<br/>Financing Activities:</b>                     |                     |                             |                     |
| Increase (decrease) in due to other funds                                       | (393,455)           | 10,184                      | (383,271)           |
| Net transfers out   | -                   | (21,062)                    | (21,062)            |
| Net transfers in  | 598,527             | -                           | 598,527             |
| <b>Net cash provided (used) by noncapital<br/>financing activities</b>          | <b>205,072</b>      | <b>(10,878)</b>             | <b>194,194</b>      |
| <b>Cash Flows from Capital and Related<br/>Financing Activities:</b>            |                     |                             |                     |
| Purchase of capital assets  | (1,385)             | -                           | (1,385)             |
| Impact Fees   | 358,948             | -                           | 358,948             |
| Principal paid on long-term debt  | (419,503)           | -                           | (419,503)           |
| Interest paid on long-term debt   | (76,695)            | -                           | (76,695)            |
| Capital grants  | 500,000             | -                           | 500,000             |
| <b>Net cash provided (used) by capital and<br/>related financing activities</b> | <b>361,365</b>      | <b>-</b>                    | <b>361,365</b>      |
| <b>Cash Flows from Investing Activities:</b>                                    |                     |                             |                     |
| Investment income   | 4,508               | -                           | 4,508               |
| <b>Net cash provided by investing activities</b>                                | <b>4,508</b>        | <b>-</b>                    | <b>4,508</b>        |
| <b>Net increase (decrease) in cash and<br/>cash equivalents</b>                 | <b>235,334</b>      | <b>-</b>                    | <b>235,334</b>      |
| Cash and cash equivalents, beginning  | 825,170             | -                           | 825,170             |
| <b>Cash and cash equivalents, ending</b>  | <b>\$ 1,060,504</b> | <b>\$ -</b>                 | <b>\$ 1,060,504</b> |
| <b>Classified As:</b>   |                     |                             |                     |
| Cash and cash equivalents   | \$ 450              | \$ -                        | \$ 450              |
| Restricted cash and cash equivalents  | 1,060,054           | -                           | 1,060,054           |
| <b>Total</b>  | <b>\$ 1,060,504</b> | <b>\$ -</b>                 | <b>\$ 1,060,504</b> |

|   | <u>Utility Fund</u> | <u>Recreation<br/>Programs Fund</u> | <u>Total</u>        |
|---|---------------------|-------------------------------------|---------------------|
| <b>Reconciliation of Operating Income to Net</b>        |                     |                                     |                     |
| <b>Cash Provided (Used) by Operating Activities:</b>    |                     |                                     |                     |
| Operating income (loss)                                 | \$ (506,497)        | \$ 12,476                           | \$ (494,021)        |
| <b>Adjustments Not Affecting Cash:</b>                  |                     |                                     |                     |
| Depreciation and amortization                           | 358,204             | -                                   | 358,204             |
| <b>Change in Assets and Liabilities:</b>                |                     |                                     |                     |
| Decrease (increase) in accounts receivable              | (31,189)            | -                                   | (31,189)            |
| Increase (decrease) in accounts payable                 | (185,863)           | (1,598)                             | (187,461)           |
| Increase (Decrease) in accrued liabilities              | (2,614)             | -                                   | (2,614)             |
| Decrease in compensated absences                        | 1,428               | -                                   | 1,428               |
| Decrease in inventory                                   | (940)               | -                                   | (940)               |
| Increase in net pension liability                       | 10,674              | -                                   | 10,674              |
| Increase in deferred outflows                           | 12,353              | -                                   | 12,353              |
| Increase in deferred inflows                            | (3,821)             | -                                   | (3,821)             |
| Increase in customer deposits                           | 12,654              | -                                   | 12,654              |
| <b>Total adjustments</b>                                | <u>170,886</u>      | <u>(1,598)</u>                      | <u>169,288</u>      |
| <b>Net Cash Provided (Used) by Operating Activities</b> | <u>\$ (335,611)</u> | <u>\$ 10,878</u>                    | <u>\$ (324,733)</u> |
| <b>Noncash Capital and Financing Activities:</b>        |                     |                                     |                     |
| Contributed assets                                      | \$ 13,597           | \$ -                                | \$ 13,597           |
| <b>Total</b>  | <u>\$ 13,597</u>    | <u>\$ -</u>                         | <u>\$ 13,597</u>    |

City of Fruitland Park, Florida  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
September 30, 2019

|                                      | <b>Firemen's<br/>Retirement Trust<br/>Fund</b> |
|--------------------------------------|--|
| <b>Assets:</b>                       |  |
| Cash                                 | \$ 20,000                                      |
| State contribution receivable        | 25,566   |
| Investments:                         |  |
| Mutual funds                         | 589,587  |
| <b>Total Investments</b>             | <b>589,587</b>                                 |
| <b>Total assets</b>                  | <b>\$ 635,153</b>                              |
| <b>Liabilities:</b>                  |  |
| Accounts payable                     | \$ -   |
| <b>Total liabilities</b>             | <b>-</b>                                       |
| <b>Net Position:</b>                 |  |
| Net position restricted for pensions | <b>\$ 635,153</b>                              |

City of Fruitland Park, Florida  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Year Ended September 30, 2019

|   | <b>Firemen's<br/>Retirement Trust<br/>Fund</b> |
|---|--|
| <b>Additions:</b>                         |  |
| Contributions:                            |  |
| Employer                                  | \$ 989   |
| Plan members                              | 989  |
| State of Florida                          | 24,963   |
| <b>Total contributions</b>                | <b>26,941</b>                                  |
| Investment Earnings:                      |  |
| Net increase in fair value of investments | 23,463   |
| Interest/dividend income                  | 9,354  |
| <b>Total net investment earnings</b>      | <b>32,817</b>                                  |
| <b>Total additions</b>                    | <b>59,758</b>                                  |
| <b>Deductions:</b>                        |  |
| Benefits                                  | 6,656  |
| Refunds of Contributions                  | 679  |
| <b>Total deductions</b>                   | <b>7,335</b>                                   |
| <b>Change in net position</b>             | <b>52,423</b>                                  |
| Net position, beginning                   | 582,730  |
| <b>Net position, ending</b>               | <b>\$ 635,153</b>                              |





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**Notes to Financial Statements**

**NOTE 1                    SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The *City of Fruitland Park*, Florida ("the City") is a political subdivision of the state of Florida located in Lake County. The *City of Fruitland Park* was created by charter in 1927. The City operates under a Commission-Manager form of government and provides the following services as authorized by its charter: public safety (police, fire and building inspections), roads and streets, culture (library) and recreation, planning and zoning, and water, sewer and garbage utility service. Except for a few customers, utility services are provided only within the incorporated boundaries of the City.

In evaluating how to define the government, for financial reporting purposes, the City has considered all potential component units. The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body, and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government (a) is entitled to the organizations' resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization. In applying the above criteria, the City has one blended component unit as follows:

**The City of Fruitland Park Community Redevelopment Fund**

The *City of Fruitland Park* created the Community Redevelopment Agency in March of 1995. This is a dependent taxing district established in accordance with Chapter 163, Part III, Florida Statutes. Notification to affected taxing agency was done in compliance with Chapter 163.346, Part III, Florida Statutes. The incremental annual increase in tax over the base years will be used to fund projects designed to enhance and improve the described area. The City Commission, being the duly elected governmental body for the designated area, passed Resolution 95-012, which established the *City of Fruitland Park* as the Redevelopment Agency for the purpose of carrying out the community redevelopment programs and plans within the area and adopted a community development redevelopment plan. Through Ordinance 95-001 the City established the Community Redevelopment Trust Fund to account for all transactions generated by this special revenue fund. In September 2006, the City adopted Resolution 2006-022 to expand the CRA boundaries and modified the redevelopment plan.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The government reports the following funds:

**Major Governmental Funds**

*General Fund* - the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*Community Redevelopment Fund* - established as a dependent taxing district. The incremental annual increase in tax over the base years will be used to fund projects designed to enhance and improve the described area.

*Capital Projects Fund* - a capital projects fund used to account for the acquisition or construction of major capital facilities. The fund also accounts for discretionary sales surtax revenues that are legally restricted for expenditure on infrastructure and related debt.

**Major Proprietary Funds**

*Utility Fund* - used to account for the operations of the City's water and sewer utility operations, which are financed in a manner similar to private business enterprises, where the costs, including depreciation, of providing services to the general public on an ongoing basis are financed primarily through user charges.

*Recreation Programs Fund* - used for the receipt of recreation sports program fees and related direct costs associated with each recreation sports program (except for activities of the City's municipal swimming pool) sponsored by the City.

**Fiduciary Funds**

*Firemen's Retirement Trust Fund* - a pension trust fund that accounts for the accumulation of resources for pension benefit payments to qualified City volunteer firefighters.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are other charges between the City's water function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**NOTE 1        SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's water and recreation programs funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**Assets, Liabilities, Deferred Outflows/Inflows and Net Position/Fund Balance**

*Deposits and Investments*

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments of the City are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The City's investments consist of investments authorized per their investment policy, adopted in accordance with Section 218.415, Florida Statutes.

*Receivables and Payables*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds, as reported in the fund financial statements, are offset by a non-spendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All receivables are shown net of an allowance for uncollectable. The County bills and collects property taxes and remits them to the City. City property tax revenues are recognized when levied to the extent that they result in current receivables.

All property is reassessed according to its fair value on the lien date, or January 1 of each year. Taxes are levied on October 1 of each year. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The taxes paid in March are without discount. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. On or around May 31 following the tax year, certificates are sold for all delinquent taxes on real property.

*Inventories and Prepaid Items*

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

**NOTE 1        SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

*Restricted Assets*

The use of certain assets of the Utility fund may be restricted by specific provisions of bond resolutions, city ordinances and/or agreements with various parties. Assets so designated are identified as restricted assets on the balance sheet.

*Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City's capitalization policy as assets with an initial, individual cost of \$500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized for the year ended September 30, 2019.

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

|                   | <u>Years</u> |
|-------------------|--------------|
| Buildings         | 30-40        |
| Improvements      | 10-20        |
| Infrastructure    | 20-50        |
| Equipment         | 5-10         |
| Intangible assets | 10           |

*Compensated Absences*

It is the City's policy to permit employees to accumulate earned but unused vacation benefits. Since the City's policy is to pay all vacation benefits when employees separate from service, these amounts are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

*Long-Term Obligations*

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

**NOTE 1           SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that that qualifies for reporting in this category, which is the deferred outflows of pension earnings.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has one item that qualifies for reporting in this category, which is the deferred inflows of pension earnings.

*Net Position Flow Assumptions*

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

*Fund Balance Flow Assumptions*

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balances). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

*Fund Balance Policies*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the city's highest level of decision-making authority. The Commission is the highest level of decision-making authority for the city that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the city for specific purposes but do not meet the criteria to be classified as committed. The commission has maintained authority to assign fund balance. The commission may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**NOTE 1            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Use of Estimates*

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities as of the financial statement date and the reported amounts of revenues and expenses or expenditures during the reporting period. Actual results could differ from those estimates.

*New Accounting Standards*

In fiscal year 2019, the City implemented Government Accounting Standards Board (GASB) Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. The statement requires additional note disclosures for certain debt issues. There was no effect on beginning balances for the City.

Additionally, the GASB has issued Statement No. 83, *Certain Asset Retirement Obligations* that is effective for this fiscal year. The City has reviewed this statement and determined that this pronouncement has no discernable impact on these financial statements.

**NOTE 2            RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Positions:**

The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds* and *net position - governmental activities* as reported in the government-wide statement of net position.

**Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities:**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net positions of governmental activities* as reported in the government-wide statement of activities.

**NOTE 3            STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budgetary Information**

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the end of the fiscal year, the City Manager submits to the City Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public workshops are held where the Commission, City Manager and department heads refine budget detail items. Public hearings are held to obtain taxpayer comments. The budget is then enacted through passage of a resolution no later than September 30.
3. Appropriations are authorized by resolution at the department level. These are the legal levels of budgetary control. Administrative control is maintained through the establishment of more detailed line-item budgets.
4. The City Manager is authorized to transfer budgeted amounts between line items within any department; however, any revisions that alter the total expenditures of a department must be approved by a majority vote of the City Commission.
5. Formal budgetary integration is employed as a management control device during the year for governmental funds. Total budgeted appropriations within a governmental fund type may not be exceeded legally.
6. Encumbrance accounting is currently employed by the City. Encumbrances outstanding at year end do not constitute expenditures or liabilities and are not reported as committed or assigned fund balances. All appropriations and encumbrances lapse at year end.



**NOTE 3                    STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

**Expenditures in Excess of Appropriations**

Expenditures in the capital outlay function of the Capital Projects Fund exceeded appropriations. These excess expenditures were funded by available fund balance.

**NOTE 4                    DEPOSITS AND INVESTMENTS**

**Deposits**

All bank deposits were covered by Federal Depository Insurance or by collateral held in banks that are members of the State of Florida's Collateral Pool as specified under Florida law. Florida Statutes provide for collateral pooling by banks and savings and loans. This limits local government deposits to "authorized depositories".

**Investments**

The City's investment policies are governed by State Statutes and City ordinances. City ordinance allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized investments are:

1. U.S. Government obligations, U.S. Government agency obligations, and U.S. Government instrumentality obligations;
2. Canadian Government obligation (payable in local currency);
3. Certificates of Deposit;
4. Savings and loan association deposits;
5. Prime bankers acceptances;
6. Prime commercial paper;
7. Investment-grade obligations of state, provincial and local governments and public authorities;
8. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of domestic securities;
9. Statewide investment pools;
10. Mutual funds;
11. The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida interlocal Cooperation Act, as provided as provided in F.S. § 163.01;
12. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
13. Savings accounts in state-certified qualified public depositories, as defined in F.S. § 280.02;
14. Certificates of deposit in state-certified qualified public depositories, as defined in F.S. § 280.02;
15. Direct obligations of the U.S. Treasury;
16. Federal agencies and instrumentalities.

**Interest Rate Risk**

Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value. The City's investment policy does not specifically address interest rate risk.

**NOTE 4 DEPOSITS AND INVESTMENTS (CONTINUED)**

**Credit Risk**

The City's investment policy limits its investments to the State Board of Administration investment pool, certificates of deposit, highly rated money market funds, government obligation, and mutual funds. The City's mutual bond fund investments are not rated.

**Custodial Credit Risk**

Custodial risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2019, none of the Trust investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

The State Board of Administration (SBA) Local Government Investment Pool (LGIP), operated by the Florida State Board of Administration, is a "2a-7 like" pool in accordance with GASB 31; therefore, it is not presented at fair value but at its actual pooled share price which approximates fair value. The LGIP is not a registrant with the SEC; however, the State of Florida does provide regulatory oversight.

Investments held by the City at September 30, 2019 are detailed below:

| <u>Investment Type</u>  | <u>Fair Value</u>   | <u>Credit Rating</u> | <u>Weighted Avg.<br/>Maturity</u> |
|-------------------------|---------------------|----------------------|-----------------------------------|
| Florida Prime           | \$ 6,263,743        | AAAm                 | 37 days                           |
| Certificates of deposit | <u>400,000</u>      | N/A                  | N/A                               |
|                         | <u>\$ 6,663,743</u> |                      |                                   |

**Fair Value**

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The City uses a market approach in measuring fair value that uses prices and other relevant information generated by market transaction involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted prices for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the City's own data in measuring unobservable inputs.

**NOTE 4 DEPOSITS AND INVESTMENTS (CONTINUED)**

The City has the following recurring fair value measurements as of September 30, 2019:

| <u>Investments Valued by Fair Value Level</u> | <u>Quoted Prices in<br/>Active Markets for<br/>Identical Assets<br/>(Level 1)</u> | <u>Significant Other<br/>Observable Inputs<br/>(Level 2)</u> |
|---|---|--|
| Pension Mutual Funds                          | \$ 589,587  | \$ -   |
|   | <u>\$ 589,587</u>   | <u>\$ 589,587</u>  |

**NOTE 5 RECEIVABLES**

Receivables as of year-end for the City's individual major funds and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

|   | <u>General<br/>Fund</u> | <u>Utility<br/>Fund</u> | <u>Total</u>      |
|---|-------------------------|-------------------------|-------------------|
| <b>Receivables:</b>                       |                         |                         |                   |
| Accounts                                  | \$ 78,166               | \$ 183,506              | \$ 261,672        |
| Less allowance for uncollectible accounts | -                       | (7,755)                 | (7,755)           |
|   | <u>\$ 78,166</u>        | <u>\$ 175,751</u>       | <u>\$ 253,917</u> |

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**NOTE 6 CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2019 was as follows:

|   | <u>Beginning<br/>Balance</u> | <u>Increases</u>    | <u>Decreases</u>      | <u>Ending<br/>Balance</u> |
|---|------------------------------|---------------------|-----------------------|---------------------------|
| <b>Governmental Activities:</b>                         |                              |                     |                       |                           |
| Capital assets, not being depreciated:                  |                              |                     |                       |                           |
| Land  | \$ 1,313,703                 | \$ -                | \$ -                  | \$ 1,313,703              |
| Construction in progress                                | 1,704,473                    | 1,088,882           | (2,737,604)           | 55,751                    |
| <b>Total capital assets, not<br/>being depreciated</b>  | <u>3,018,176</u>             | <u>1,088,882</u>    | <u>(2,737,604)</u>    | <u>1,369,454</u>          |
| <b>Capital assets, being depreciated:</b>               |                              |                     |                       |                           |
| Buildings   | 2,610,353                    | 2,660,179           | -                     | 5,270,532                 |
| Improvements  | 1,138,350                    | 81,273              | -                     | 1,219,623                 |
| Machinery and equipment                                 | 2,795,968                    | 617,610             | -                     | 3,413,578                 |
| Infrastructure  | 687,726                      | -                   | -                     | 687,726                   |
| <b>Total capital assets, being<br/>depreciated</b>      | <u>7,232,397</u>             | <u>3,359,062</u>    | <u>-</u>              | <u>10,591,459</u>         |
| <b>Less accumulated depreciation for:</b>               |                              |                     |                       |                           |
| Buildings   | (1,115,445)                  | (75,455)            | -                     | (1,190,900)               |
| Improvements  | (728,621)                    | (33,264)            | -                     | (761,885)                 |
| Machinery and equipment                                 | (1,758,070)                  | (354,031)           | -                     | (2,112,101)               |
| Infrastructure  | (227,231)                    | (23,141)            | -                     | (250,372)                 |
| <b>Total accumulated depreciation</b>                   | <u>(3,829,367)</u>           | <u>(485,891)</u>    | <u>-</u>              | <u>(4,315,258)</u>        |
| <b>Total capital assets, being<br/>depreciated, net</b> | <u>3,403,030</u>             | <u>2,873,171</u>    | <u>-</u>              | <u>6,276,201</u>          |
| <b>Government activities capital<br/>assets, net</b>    | <u>\$ 6,421,206</u>          | <u>\$ 3,962,053</u> | <u>\$ (2,737,604)</u> | <u>\$ 7,645,655</u>       |

**NOTE 6 CAPITAL ASSETS (CONTINUED)**

|   | <u>Beginning<br/>Balance</u> | <u>Increases</u>    | <u>Decreases</u> | <u>Ending<br/>Balance</u> |
|---|------------------------------|---------------------|------------------|---------------------------|
| <b>Business-type Activities:</b>                        |                              |                     |                  |                           |
| Capital assets, not being depreciated:                  |                              |                     |                  |                           |
| Land  | \$ 354,952                   | \$ -                | \$ -             | \$ 354,952                |
| Construction in progress                                | 306,433                      | 13,597              | -                | 320,030                   |
| <b>Total capital assets, not being<br/>depreciated</b>  | <u>661,385</u>               | <u>13,597</u>       | <u>-</u>         | <u>674,982</u>            |
| <b>Capital assets, being depreciated:</b>               |                              |                     |                  |                           |
| Buildings   | 243,408                      | -                   | -                | 243,408                   |
| Infrastructure  | 10,829,813                   | -                   | -                | 10,829,813                |
| Machinery and equipment                                 | 520,366                      | 1,385               | -                | 521,751                   |
| Intangible assets                                       | 346,296                      | -                   | -                | 346,296                   |
| <b>Total capital assets, being<br/>depreciated</b>      | <u>11,939,883</u>            | <u>1,385</u>        | <u>-</u>         | <u>11,941,268</u>         |
| <b>Less accumulated depreciation for:</b>               |                              |                     |                  |                           |
| Buildings   | (175,163)                    | (6,496)             | -                | (181,659)                 |
| Improvements/Infrastructure                             | (2,839,861)                  | (292,234)           | -                | (3,132,095)               |
| Machinery and equipment                                 | (400,207)                    | (28,897)            | -                | (429,104)                 |
| Intangible assets                                       | (278,205)                    | (30,577)            | -                | (308,782)                 |
| <b>Total accumulated depreciation</b>                   | <u>(3,693,436)</u>           | <u>(358,204)</u>    | <u>-</u>         | <u>(4,051,640)</u>        |
| <b>Total capital assets, being<br/>depreciated, net</b> | <u>8,246,447</u>             | <u>(356,819)</u>    | <u>-</u>         | <u>7,889,628</u>          |
| <b>Business-type activities capital<br/>assets, net</b> | <u>\$ 8,907,832</u>          | <u>\$ (343,222)</u> | <u>\$ -</u>      | <u>\$ 8,564,610</u>       |

Depreciation expense was charged to functions/programs as follows:

|   |                   |
|---|-------------------|
| <b>Governmental Activities:</b>                             |                   |
| General government  | \$ 59,029         |
| Public safety   | 226,110           |
| Transportation  | 87,717            |
| Culture and recreation                                      | 113,035           |
| <b>Total depreciation expense, governmental activities</b>  | <u>\$ 485,891</u> |
| <b>Business-type Activities:</b>                            |                   |
| Utility   | \$ 358,204        |
| <b>Total depreciation expense, business type activities</b> | <u>\$ 358,204</u> |

**NOTE 7 LEASES**

**Capital Leases**

The City has entered into lease agreements as lease for financing the acquisition of vehicles and equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

|                                | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> |
|--------------------------------|------------------------------------|-------------------------------------|
| Assets                         |                                    |                                     |
| Machinery and equipment        | \$ 667,828                         | \$ -                                |
| Less: Accumulated depreciation | <u>(300,036)</u>                   | <u>-</u>                            |
| <b>Total</b>                   | <u>\$ 367,792</u>                  | <u>\$ -</u>                         |

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2019 were as follows:

| <u>Year Ending September 30</u>    | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> |
|------------------------------------|------------------------------------|-------------------------------------|
| 2020                               | \$ 101,016                         | \$ -                                |
| 2021                               | 44,219                             | -                                   |
| 2022                               | 33,875                             | -                                   |
| 2023                               | 33,875                             | -                                   |
| 2024                               | 33,875                             | -                                   |
| 2025-2028                          | <u>135,500</u>                     | <u>-</u>                            |
| Total minimum lease payments       | 382,360                            | -                                   |
| Less: Amount representing interest | <u>(48,860)</u>                    | <u>-</u>                            |
|                                    | <u>\$ 333,500</u>                  | <u>\$ -</u>                         |

**NOTE 8 LONG-TERM DEBT**

**State Revolving Fund Loans**

On September 17, 2001, the City entered into a loan agreement with the State of Florida Department of Environmental Protection under the Clean Water State Revolving Fund (SRF) loan program. The purpose of the loan was to provide funding for preconstruction planning and engineering activities for a sewer utility system for the City's highway commercial corridor. Maximum borrowing under this agreement was \$237,108. All preconstruction activities have been completed, and all loan disbursements have been received.

Interest accrues on the outstanding balance at a rate of 3.16% per year. Semi-annual loan payments of \$8,165 are due each February 15 and August 15 through February 15, 2026. Total principal and interest remaining to be paid on this series is \$106,145. For the year ended September 30, 2019, principal and interest paid on this series was \$16,330. The net revenue of the water and sewer utility is pledged as security for repayment and totaled \$215,163 in 2019.

**NOTE 8            LONG-TERM DEBT (CONTINUED)**

On March 29, 2005, the City entered into a second loan agreement with the State under the Clean Water SRF loan program. The purpose of the loan was to provide funding for construction of a sewer utility system, consisting of a 98,000 gallons per day wastewater treatment plant and a low-pressure sewer collection system along the City's highway commercial corridor. Maximum borrowing under this agreement is \$2,393,745. All loan disbursements have been received. The total amount borrowed was \$1,937,529.

Semi-annual loan payments of \$76,589 began on August 15, 2006. Beginning February 15, 2010, the semi-annual loan payments were reduced to \$60,669, and continue each February 15 and August 15 thereafter through February 15, 2026. Total principal and interest remaining to be paid on this series is \$788,700. For the year ended September 30, 2019, principal and interest paid on this series was \$121,339. The net revenue of the water and sewer utility is pledged as security for repayment and totaled \$215,163 in 2019.

In the event of default, the Florida Department of Environmental Protection may cause to establish rates and collect fees, require the City to account for all moneys received and used, appoint a receiver to manage the Water and Sewer Systems, intercept delinquent amounts plus a penalty due to the City under State Revenue Sharing, recover all amounts due including costs of collection and attorney fees, and accelerate the repayment schedule or increase the interest rate by a factor of up to 1.667.

**Florida Department of Transportation Note**

On May 2, 2011 the City Signed a promissory note with the State of Florida Department of Transportation (FDOT) in the amount of \$913,460. In exchange, the City agreed to have FDOT move water and sewer utility lines out of State highway right-of-way in order to allow FDOT to complete a highway widening project. The note carries a 0% interest rate and is payable in 30 equal annual installments beginning October 15, 2014. The amount of the note was an estimate of the utility construction cost, and the note states that in the event that the actual cost of the utility relocation work is different, that a new promissory note will be executed for the actual cost amount. The note is secured by gross revenues of the water and sewer utility. In the event of default, the entire remaining unpaid principal balance shall become immediately due and payable in at the option of FDOT.

At September 30, 2013, the utility work was complete, and the City recorded estimated costs of \$619,882. The highway project was completed in June 2014, and FDOT adjusted the note to the actual costs of \$425,588.

Total principal and interest remaining to be paid on this series is \$340,471. For the fiscal year, principal paid on this series was \$14,186 and total pledged revenue was \$1,453,689.

**2016 Capital Improvement Revenue Note**

In January 2016, the City issued a Capital Improvement Revenue Note Series 2016 in the amount of \$2,500,000, at an interest rate of 2.33 percent, provided for the cost of acquiring and constructing improvements to the City's Wastewater System and related improvements. The note is secured by infrastructure sales surtax received by the City and recorded in the Capital Projects Fund. In the event of default, the Note holder may increase the interest rate by 2.0%, and recover all expenses incurred including attorney fees.

Total principal and interest remaining to be paid on this series is \$2,238,216. For the fiscal year, principal and interest paid on this series was \$344,341 and total pledged revenue was \$690,943.

**NOTE 8 LONG-TERM DEBT (CONTINUED)**

Annual debt service requirements to maturity for notes payable are as follows:

| <b>Year Ending<br/>September 30,</b> | <b>Business-Type Activities</b> |                   |
|--------------------------------------|---------------------------------|-------------------|
|                                      | <b>Principal</b>                | <b>Interest</b>   |
| 2020                                 | \$ 429,303                      | \$ 66,892         |
| 2021                                 | 439,344                         | 56,851            |
| 2022                                 | 449,630                         | 46,566            |
| 2023                                 | 460,165                         | 36,031            |
| 2024                                 | 470,956                         | 25,240            |
| 2025-2029                            | 776,891                         | 17,051            |
| 2030-2034                            | 70,930                          | -                 |
| 2035-2039                            | 70,930                          | -                 |
| 2040-2043                            | 56,750                          | -                 |
| <b>Total</b>                         | <b>\$ 3,224,899</b>             | <b>\$ 248,631</b> |

**Changes in Long-Term Liabilities**

Long-term liability activity for the year ended September 30, 2019 was as follows:

|   | <b>Beginning<br/>Balance</b> | <b>Additions</b>    | <b>Reductions</b>   | <b>Ending<br/>Balance</b> | <b>Due Within<br/>One Year</b> |
|---|------------------------------|---------------------|---------------------|---------------------------|--------------------------------|
| <b>Governmental Activities:</b>                         |                              |                     |                     |                           |                                |
| Capital lease   | \$ 163,385                   | \$ 293,460          | \$ (123,345)        | \$ 333,500                | \$ 89,204                      |
| Compensated absences                                    | 91,357                       | 59,799              | (48,681)            | 102,475                   | 20,495                         |
| Net pension liability                                   | 2,136,831                    | 1,588,001           | -                   | 3,724,832                 | -                              |
| <b>Governmental activity<br/>long-term liabilities</b>  | <b>\$ 2,391,573</b>          | <b>\$ 1,941,260</b> | <b>\$ (172,026)</b> | <b>\$ 4,160,807</b>       | <b>\$ 109,699</b>              |
| <b>Business-Type Activities:</b>                        |                              |                     |                     |                           |                                |
| Notes payable - direct borrowing:                       |                              |                     |                     |                           |                                |
| SRF Loan, preconstruction                               | \$ 108,287                   | \$ -                | \$ (13,010)         | \$ 95,277                 | \$ 13,424                      |
| SRF Loan, construction                                  | 824,502                      | -                   | (101,195)           | 723,307                   | 103,761                        |
| FDOT Note   | 354,658                      | -                   | (14,188)            | 340,470                   | 14,186                         |
| Capital Improvement Note                                | 2,356,955                    | -                   | (291,110)           | 2,065,845                 | 297,932                        |
| <b>Total notes payable</b>                              | <b>3,644,402</b>             | <b>-</b>            | <b>(419,503)</b>    | <b>3,224,899</b>          | <b>429,303</b>                 |
| Compensated absences                                    | 8,163                        | 5,132               | (3,704)             | 9,591                     | 1,918                          |
| Net pension liability                                   | 189,670                      | 10,674              | -                   | 200,344                   | -                              |
| <b>Business-type activity<br/>long-term liabilities</b> | <b>\$ 3,842,235</b>          | <b>\$ 15,806</b>    | <b>\$ (423,207)</b> | <b>\$ 3,434,834</b>       | <b>\$ 431,221</b>              |

The governmental activities liabilities for compensated absences and pension related liabilities are generally liquidated by the general fund.



**NOTE 9 INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Interfund transfers for the year ended September 30, 2019 are summarized below:

| <b>Transfers Out:</b>   | <b>Transfers In</b> |                     |                   |
|-------------------------|---------------------|---------------------|-------------------|
|                         | <b>General Fund</b> | <b>Utility Fund</b> | <b>Total</b>      |
| General Fund            | \$ -                | \$ 240,000          | \$ 240,000        |
| Community redevelopment | 38,794              | -                   | 38,794            |
| Capital projects        | 30,000              | 358,527             | 388,527           |
| Recreation programs     | 21,062              | -                   | 21,062            |
|                         | <u>\$ 89,856</u>    | <u>\$ 598,527</u>   | <u>\$ 688,383</u> |

Transfers out of the Community redevelopment fund was to fund related portions of personnel wages related to Community redevelopment projects. The other transfers were completed to support operations.

Amounts payable by the Capital Projects Fund, Utility Fund, and Recreation Programs Fund to the General Fund relate to disbursements made on behalf of the respective funds near the end of the fiscal year. Balances are expected to be collected in these funds and reimbursed to the General Fund in the subsequent year.

**NOTE 10 DEFINED BENEFIT RETIREMENT PLANS**

**Florida Retirement System**

Effective February 1, 2015, the City joined the State of Florida Retirement System (FRS) for the covered groups of Police and General Employees. The FRS is a cost-sharing multiple employer public employee retirement system administered by the State of Florida Department of Management Services, Division of Retirement, to provide retirement and survivor benefits to participating public employees. Chapter 121, Florida Statutes, establishes the authority for participant eligibility, contribution requirements, vesting eligibility and benefit provisions.

Early retirement benefits may also be provided; however, there is a reduction in benefits for each year prior to normal retirement. Generally, membership was compulsory for all full-time and part-time employees. There is a 3% requirement for employees to contribute to FRS effective July 1, 2011.

The 2007 Florida Legislature continued the uniform contribution rate system under which participating employers make uniform contributions to support the FRS Pension Plan and the Retiree Health Insurance Subsidy (HIS Plan). Under Section 121.405, Florida Statutes, FRS also provides a defined contribution plan (Investment Plan) alternative to the FRS defined benefit pension plan. Employers contribute based upon blended rates determined as a percentage of the total payroll for each class or subclass of FRS membership, regardless of which retirement plan individuals elect.

The State of Florida issues a report that includes financial statements and required supplementary information for FRS. That report may be obtained by writing to Florida Retirement System, Tallahassee, Florida 32399-1560.

*Funding Policy*

The FRS has ten (10) classes of membership. Only two (2) classes are applicable to the City's eligible employees. These two (2) classes, with descriptions and contribution rates in effect during the period ended September 30, 2019 are as follows:

**NOTE 10            DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

Regular Class - Members not qualifying for other classes (11.47% [includes 3% employee contribution] from July 1, 2019 through September 30, 2019 and 11.26% [includes 3% employee contribution] from October 1, 2018 through June 30, 2018.)

Special Risk Class - Members employed as law enforcement officers, firefighters, or correctional officers and meet the criteria set to qualify for this class (28.48% [includes 3% employee contribution] from July 1, 2019 through September 30, 2019 and 27.50% [included 3% employee contribution] from October 1, 2018 through June 30, 2018.)

**Pension Plan (FRS)**

*Plan Description*

The Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program ("DROP") for eligible employees.

*Benefits Provided*

Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of living adjustment.

The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants.

*Contributions*

Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year.

The employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019, respectively.

The City's contributions, including employee contributions, to the Pension Plan totaled \$249,879 for the fiscal year ended September 30, 2019.

**NOTE 10            DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*  
At September 30, 2019, the City reported a liability of \$3,080,262 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The City's proportionate share of the net pension liability was based on the City's 2018-19 fiscal year contributions relative to the 2017-18 fiscal year contributions of all participating members. At June 30, 2019, the City's proportionate share was .008944 percent, which was an increase of .002659 percent from its proportionate share measured as of June 30, 2018.

For the fiscal year ended September 30, 2019, the City recognized pension expense of \$737,946. In addition, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <u>Description</u>  | <u>Deferred<br/>Outflow of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|---|--|--|
| Differences between expected and actual experience  | \$ 182,705                                   | \$ 1,912                                     |
| Change of assumptions   | 791,170                                      | -  |
| Net difference between projected and actual earnings on pension plan investments                                  | -  | 170,421                                      |
| Changes in proportion and differences between pension plan contributions and proportionate share of contributions | 811,937                                      | -  |
| Pension plan contributions subsequent to the measurement date   | 61,699                                       | -  |
|   | <u>\$ 1,847,511</u>                          | <u>\$ 172,333</u>                            |

The deferred outflows of resources related to the Pension Plan, totaling \$61,699 resulting from City contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

| <u>Year Ended September 30,</u> |            |
|---------------------------------|------------|
| 2020                            | \$ 524,362 |
| 2021                            | 284,730    |
| 2022                            | 356,705    |
| 2023                            | 270,697    |
| 2024                            | 133,225    |
| Thereafter                      | 43,760     |

**NOTE 10            DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

*Actuarial Assumptions*

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

|                           |  |
|---------------------------|--|
| Inflation                 | 2.60 %   |
| Salary Increases          | 3.25%, average, including inflation                                |
| Investment Rate of Return | 6.90%, net of pension plan investment expense, including inflation |

Mortality rates were based on the PUB2010 base table varies by member category and sex, projected generationally with Scale MP 2018.

The actuarial assumptions used in the June 30, 2019, valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

| <u>Asset Class</u>      | <u>Target Allocation (1)</u> | <u>Annual Arithmetic Return</u> | <u>Compound Annual (Geometric) Return</u> | <u>Standard Deviation</u> |
|-------------------------|------------------------------|---------------------------------|---|---------------------------|
| Cash                    | 1.00%                        | 3.30%                           | 3.30%                                     | 1.20%                     |
| Fixed income            | 18.00%                       | 4.10%                           | 4.10%                                     | 3.50%                     |
| Global equities         | 54.00%                       | 8.00%                           | 6.80%                                     | 16.50%                    |
| Real estate             | 10.00%                       | 6.70%                           | 6.10%                                     | 11.70%                    |
| Private equity          | 11.00%                       | 11.20%                          | 8.40%                                     | 25.80%                    |
| Strategic investments   | 6.00%                        | 5.90%                           | 5.70%                                     | 6.70%                     |
| <b>Total</b>            | <b>100.00%</b>               |                                 |   |                           |
| Assumed Inflation, mean |                              |                                 | 2.60%                                     | 1.70%                     |

(1) As outlined in the Pension Plan's investment policy

*Discount Rate*

The discount rate used to measure the total pension liability was 6.90%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation the total pension liability is equal to the long-term expected rate of return.

**NOTE 10            DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

*Sensitivity of the City's Proportionate Share of the Net Position Liability to Changes in the Discount Rate*

The following represents the City's proportionate share of the net pension liability calculated using the discount rate of 6.90%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

|  | <b>Discount Rate<br/>Minus 1%<br/>5.90%</b> | <b>Current Discount<br/>Rate<br/>6.90%</b> | <b>Discount Rate<br/>Plus 1%<br/>7.90%</b> |
|--|---|--|--|
| <b>City's proportionate share of<br/>net pension liability (FRS)</b> | \$ 5,324,742                                | \$ 3,080,262                               | \$ 1,205,736                               |

*Pension Plan Fiduciary Net Position*

Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

*Payables to the Pension Plan*

At September 30, 2019, the City does not have any payables for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2019.

**HIS Plan**

*Plan Description*

The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

*Benefits Provided*

For the fiscal year ended September 30, 2019, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

*Contributions*

The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2019, the HIS contribution for the period October 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019 was 1.66% and 1.66%, respectively. The City contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The City's contributions to the HIS Plan totaled \$31,999 for the fiscal year ended September 30, 2019.

**NOTE 10            DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*  
At September 30, 2019, the City reported a liability of \$844,814 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The City's proportionate share of the net pension liability was based on the City's 2018-19 fiscal year contributions relative to the 2017-18 fiscal year contributions of all participating members. At June 30, 2019, the City's proportionate share was .00755 percent, which was an increase of .003456 percent from its proportionate share measured as of June 30, 2018.

For the fiscal year ended September 30, 2019, the City recognized pension expense of \$136,483. In addition, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| Description   | Deferred<br>Outflow of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|-------------------------------------|-------------------------------------|
| Change of assumptions   | \$ 97,822                           | \$ 69,049                           |
| Differences between expected and<br>actual experience   | 10,261                              | 1,034                               |
| Net difference between projected and actual<br>earnings on pension plan investments                                     | 545                                 | -                                   |
| Changes in proportion and differences<br>between pension plan contributions<br>and proportionate share of contributions | 495,412                             | -                                   |
| Pension plan contributions subsequent to<br>the measurement date  | 7,537                               | -                                   |
|   | \$ 611,577                          | \$ 70,083                           |

The deferred outflows of resources related to the HIS Plan, totaling \$7,537 resulting from City contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

| Year Ended September 30, |            |
|--------------------------|------------|
| 2020                     | \$ 120,112 |
| 2021                     | 116,833    |
| 2022                     | 98,907     |
| 2023                     | 65,797     |
| 2024                     | 64,016     |
| Thereafter               | 68,292     |

**NOTE 10            DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

*Actuarial Assumptions*

The total pension liability in the July 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                     |   |
|---------------------|---|
| Inflation           | 2.60 %  |
| Salary Increases    | 3.25 %, average, including inflation          |
| Municipal Bond Rate | 3.50 % net of pension plan investment expense |

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2019, valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

*Discount Rate*

The discount rate used to measure the total pension liability was 3.50%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

*Sensitivity of the City's Proportionate Share of the Net Position Liability to Changes in the Discount Rate*

The following represents the City's proportionate share of the net pension liability calculated using the discount rate of 3.50%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.50%) or one percentage point higher (4.50%) than the current rate:

|  | <b>Discount Rate<br/>Minus 1%<br/>2.50%</b> | <b>Current Discount<br/>Rate<br/>3.50%</b> | <b>Discount Rate Plus<br/>1%<br/>4.50%</b> |
|--|---|--|--|
| <b>City's proportionate share of<br/>net pension liability (HIS)</b> | \$ 964,399                                  | \$ 844,814                                 | \$ 745,214                                 |

*Pension Plan Fiduciary Net Position*

Detailed information regarding the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

**NOTE 10                    DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

**Investment Plan**

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. City employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected City Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2019 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30%, and Special Risk class 14.00%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2019, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the City.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The City did not have any employees who participated in the Investment Plan during 2019.



**NOTE 10                    DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

**Municipal Firemen's Retirement Plan**

The Municipal Firemen's Retirement Plan was established to conform to provisions of the Florida Statutes for all sworn firefighters. The Plan is a single-employer, defined benefit pension plan, and is administered by the City. There is no separately issued report on the Plan.

Firefighters attaining the age of 55 who have completed 10 or more creditable years of service or attaining the age of 52 who have completed 25 years of creditable service are entitled to annual benefits of 3% of their average final compensation times years of credited service. The Plan permits early retirement at the completion of 10 years of continuous service and attaining the age of 50 years. Active firefighters who retire disabled receive not less than 42% of their average monthly earnings at the time of disability.

Disability benefits are paid for ten years certain or life or recovery from disability. If a firefighter dies prior to retirement but has at least 10 years of contributing service, his or her beneficiary is entitled to the benefits payable to the firefighter at early or normal retirement age.

As of September 30, 2019, there was one retiree currently receiving benefits, and 1 terminated firefighter was entitled to benefits but not yet receiving them. Out of the 19 active volunteer firefighters, none have vested retirement benefits. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Effective January 1, 1995, each firefighter is required by local ordinance to contribute five percent of his/her compensation to the plan. The City also contributes five percent of each plan member's compensation to the Plan. Additionally, the Plan is funded by a 1% state excise tax on all fire insurance premiums collected from policyholders insuring property within City limits. For the year ended September 30, 2019, the City collected \$25,566 in fire insurance premium taxes, which are reported as revenue in the General Fund. The City is required by State statute to contribute these taxes to the plan within 5 days of receipt. The corresponding contribution to the pension fund is reported as a fire department expenditure in the General Fund.

The City's contribution requirements are not actuarially determined, and the actuarial implication of the City's funding policy has also not been determined. There were no changes during the year ended September 30, 2019 in the method used to calculate or establish contribution requirements. Most administrative costs of the Plan are absorbed by the General Fund.

Actuarial valuations for the Plan are provided and paid for by the State of Florida Division of Retirement on a triennial basis. City management and the pension board of trustees do not believe the cost, which would have to be paid by the pension fund, of obtaining more frequent actuarial valuations or updates, is worth the benefit provided by current funding status information for this small pension fund. The latest actuarial valuation was performed as of October 1, 2016.

**NOTE 10            DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

**Aggregate Amounts of All Pension Plans**

The aggregate amounts for all of the City's defined benefit pension plans at September 30, 2019 are as follows:

|                  | <b>Governmental Activities</b>   |                     |                      |                    |
|------------------|----------------------------------|---------------------|----------------------|--------------------|
|                  | Net Pension<br>Asset (Liability) | Deferred<br>Inflows | Deferred<br>Outflows | Pension<br>Expense |
| FRS Pension Plan | \$ (2,923,138)                   | \$ (163,537)        | \$ 1,753,213         | \$ 720,621         |
| HIS Pension Plan | (801,694)                        | (66,506)            | 580,362              | 134,602            |
|                  | <u>\$ (3,724,832)</u>            | <u>\$ (230,043)</u> | <u>\$ 2,333,575</u>  | <u>\$ 855,223</u>  |
|                  | <b>Business-type Activities</b>  |                     |                      |                    |
|                  | Net Pension<br>Asset (Liability) | Deferred<br>Inflows | Deferred<br>Outflows | Pension<br>Expense |
| FRS Pension Plan | \$ (157,224)                     | \$ (8,796)          | \$ 94,298            | \$ 17,325          |
| HIS Pension Plan | (43,120)                         | (3,577)             | 31,215               | 1,881              |
|                  | <u>\$ (200,344)</u>              | <u>\$ (12,373)</u>  | <u>\$ 125,513</u>    | <u>\$ 19,206</u>   |

**NOTE 11            DEFINED CONTRIBUTION RETIREMENT PLANS**

**ICMA 401a Retirement Plan**

Effective January 1, 1997, the city established, by resolution, a money purchase plan and trust called "the City of Fruitland Park 401-a Plan" in the form of the ICMA Retirement Corporation Prototype Money Purchase Plan and Trust. The plan is a defined contribution pension plan administered by the ICMA Retirement Corporation. The City Commission must authorize plan amendments to benefit provisions or the obligation to make contributions.

All full-time employees at least 18 years of age are eligible to participate in this plan once they have completed a 90-day period of service. An employee does not become vested in any benefits until the completion of five years of service, at which time the employee becomes 100% vested. At September 30, 2019 there were 8 participants in the plan.

Contributions to the plan are made only by the City. The City will contribute a minimum of 2% of a participant's earnings, not including overtime or bonuses, into the plan. The City will contribute up to 5% into the plan, depending upon (and matching) a participant's contribution into the City's ICMA 457 deferred compensation plan.

Participant's separating from service with the City before the five-year vesting period of service is complete forfeit their entire account balance in the plan. The City may use forfeited amounts to reduce the City's required payment of contributions for current plan participants. During the year ended September 30, 2019, the city did not use any forfeited amounts for payment of contributions for current plan participants. At September 30, 2019, the City has \$1,923 in forfeited amounts included in plan assets that could be used toward future contributions. The City contributed \$12,904 to the plan for the year ended September 30, 2019.

**NOTE 11            DEFINED CONTRIBUTION RETIREMENT PLANS (CONTINUED)**

**ICMA 457 Deferred Compensation Plan**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administered by ICMA Retirement Corporation. The plan permits participants to defer a portion of their salary until future years. At September 30, 2019, the plan had 7 participants.

All of the City's employees are eligible to participate in the ICMA deferred compensation plan after completion of a three month probationary period upon their first date of employment. Participation is strictly on a voluntary basis. Participants become immediately 100% vested in contributions credited to their account.

The City does not make any contributions to this plan for participants who entered the plan after January 1, 1997. For those employees (1 as of September 30, 2019) participating in the plan on January 1, 1997, the City contributes a minimum of 2% and will match up to 5% of a participant's contribution into the plan.

Because the Plan Assets are held in trust for the exclusive benefit of plan participants and their beneficiaries, the Plan is not accounted for in the City's fund financials.

**NOTE 12            OTHER POST-EMPLOYMENT BENEFITS**

In accordance with Florida Statutes Section 112.0801, the City makes continued group health insurance through the City's current provider available to retirees and eligible dependents provided certain service requirements and normal age retirement requirements have been met. This benefit has no cost to the City, other than the implicit cost of including retirees in the group calculation. All premiums are paid by the retiree. The City has no retirees currently receiving benefits, and therefore no liability has been recorded.

**NOTE 13            COMMITMENTS AND CONTINGENCIES**

**Litigation**

The City is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2019. While the ultimate outcome of the litigation cannot be determined at this time, management believes that any amounts not covered by insurance, if any, resulting from these lawsuits would not materially affect the financial position of the City.

**Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There have been no significant reductions in insurance coverage from the prior year and settlements have not exceeded insurance coverage during the past three years.

**NOTE 14 FUND BALANCE**

At September 30, 2019 the City's governmental fund balances were as follows:

|                                    | <u>General Fund</u> | <u>Community<br/>Redevelopment</u> | <u>Capital Projects</u> | <u>Total</u>        |
|------------------------------------|---------------------|------------------------------------|-------------------------|---------------------|
| <b>Fund Balances</b>               |                     |                                    |                         |                     |
| <b>Nonspendable</b>                |                     |                                    |                         |                     |
| Inventory                          | \$ 2,870            | \$ -                               | \$ -                    | \$ 2,870            |
| Prepaid                            | 2,529               | -                                  | -                       | 2,529               |
| <b>Spendable</b>                   |                     |                                    |                         |                     |
| <b>Restricted for:</b>             |                     |                                    |                         |                     |
| Police education                   | 2,245               | -                                  | -                       | 2,245               |
| Police drug forfeiture             | 3,373               | -                                  | -                       | 3,373               |
| Police donations                   | 2,706               | -                                  | -                       | 2,706               |
| Library donations                  | 10,900              | -                                  | -                       | 10,900              |
| Recreation donations               | 10,000              | -                                  | -                       | 10,000              |
| Public safety capital improvements | 2,500,476           | -                                  | -                       | 2,500,476           |
| Building Inspections               | 1,908,982           | -                                  | -                       | 1,908,982           |
| Police and fire fee refunds        | 36,423              | -                                  | -                       | 36,423              |
| Community redevelopment            | -                   | 150,554                            | -                       | 150,554             |
| Infrastructure                     | -                   | -                                  | 122,712                 | 122,712             |
| <b>Committed to:</b>               |                     |                                    |                         |                     |
| Cemetery care                      | 90,514              | -                                  | -                       | 90,514              |
| Paving                             | 125,000             | -                                  | -                       | 125,000             |
| Abandoned property                 | 34,750              | -                                  | -                       | 34,750              |
| Stormwater utility                 | 189,489             | -                                  | -                       | 189,489             |
| Unassigned                         | 2,558,442           | -                                  | -                       | 2,558,442           |
|                                    | <u>\$ 7,478,699</u> | <u>\$ 150,554</u>                  | <u>\$ 122,712</u>       | <u>\$ 7,751,965</u> |



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**Required Supplementary Information**

City of Fruitland Park, Florida  
**Required Supplementary Information**  
 Year Ended September 30, 2019

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Schedule of the City's Proportionate Share of Net Pension Liability  
 Florida Retirement System (FRS)  
 Last 10 Fiscal Years\*

|  | <u>2019</u>  | <u>2018</u>  | <u>2017</u>  | <u>2016</u>  | <u>2015</u>  |
|--|--------------|--------------|--------------|--------------|--------------|
| City's proportion of the net pension liability   | 0.008944203% | 0.006285223% | 0.005540833% | 0.004877634% | 0.002113934% |
| City's proportionate share of the net pension liability  | \$ 3,080,262 | \$ 1,893,142 | \$ 1,638,941 | \$ 1,231,606 | \$ 273,043   |
| City's covered payroll   | \$ 1,835,308 | \$ 1,072,321 | \$ 1,032,609 | \$ 896,744   | \$ 607,451   |
| City's proportionate share of the net pension liability as a percentage of its covered payroll | 167.83%      | 176.55%      | 158.72%      | 137.34%      | 44.95%       |
| Plan fiduciary net position as a percentage of the total pension liability                     | 82.61%       | 84.26%       | 83.89%       | 84.88%       | 92.00%       |

Schedule of the City's Proportionate Share of Net Pension Liability  
 Health Insurance Subsidy (HIS)  
 Last 10 Fiscal Years\*

|  | <u>2019</u>  | <u>2018</u>  | <u>2017</u>  | <u>2016</u>  | <u>2015</u>  |
|--|--------------|--------------|--------------|--------------|--------------|
| City's proportion of the net pension liability   | 0.007550402% | 0.004094430% | 0.003214440% | 0.002891564% | 0.001195718% |
| City's proportionate share of the net pension liability  | \$ 844,814   | \$ 433,359   | \$ 343,703   | \$ 337,000   | \$ 121,944   |
| City's covered payroll   | \$ 1,835,308 | \$ 1,072,321 | \$ 1,032,609 | \$ 896,744   | \$ 607,451   |
| City's proportionate share of the net pension liability as a percentage of its covered payroll | 46.03%       | 40.41%       | 33.28%       | 37.58%       | 20.07%       |
| Plan fiduciary net position as a percentage of the total pension liability                     | 2.63%        | 2.15%        | 1.64%        | 0.97%        | 0.50%        |

\*Information for prior years not available.

City of Fruitland Park, Florida  
**Required Supplementary Information**  
 Year Ended September 30, 2019

Schedule of City Contributions  
 Florida Retirement System (FRS)  
 Last 10 Fiscal Years\*

|  | <u>2019</u>  | <u>2018</u>  | <u>2017</u>  | <u>2016</u> | <u>2015</u> |
|--|--------------|--------------|--------------|-------------|-------------|
| Contractually required contribution                                  | \$ 249,879   | \$ 230,211   | \$ 147,403   | \$ 125,279  | \$ 80,126   |
| Contributions in relation to the contractually required contribution | (249,879)    | (230,211)    | (147,403)    | (125,279)   | (80,126)    |
| Contribution deficiency (excess)                                     | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u> | <u>\$ -</u> |
| City's covered payroll   | \$ 1,904,291 | \$ 1,200,561 | \$ 1,048,564 | \$ 929,056  | \$ 815,906  |
| Contributions as a percentage of covered payroll                     | 13.12%       | 19.18%       | 14.06%       | 13.48%      | 9.82%       |

Schedule of City Contributions  
 Health Insurance Subsidy (HIS)  
 Last 10 Fiscal Years\*

|  | <u>2019</u>  | <u>2018</u>  | <u>2017</u>  | <u>2016</u> | <u>2015</u> |
|--|--------------|--------------|--------------|-------------|-------------|
| Contractually required contribution                                  | \$ 31,999    | \$ 35,406    | \$ 17,292    | \$ 15,422   | \$ 15,422   |
| Contributions in relation to the contractually required contribution | (31,999)     | (35,406)     | (17,292)     | (15,422)    | (15,422)    |
| Contribution deficiency (excess)                                     | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u> | <u>\$ -</u> |
| City's covered payroll   | \$ 1,904,291 | \$ 1,200,561 | \$ 1,048,564 | \$ 929,056  | \$ 815,906  |
| Contributions as a percentage of covered payroll                     | 1.68%        | 2.95%        | 1.65%        | 1.66%       | 1.89%       |

\*Information for prior years not available.





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**Individual Fund Schedules**



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City of Fruitland Park, Florida  
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
 Capital Projects Fund  
 For the Year Ended September 30, 2019

|  | Budgeted Amounts  |                   | Actual Amounts,<br>Budgetary Basis | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--|-------------------|-------------------|------------------------------------|---|
|  | Original          | Final             |                                    |   |
| <b>Revenues:</b>   |                   |                   |                                    |   |
| Intergovernmental  | \$ 766,174        | \$ 766,174        | \$ 690,943                         | \$ (75,231)   |
| Investment Earnings  | 3,240             | 3,240             | 3,305                              | 65  |
| <b>Total revenues</b>  | <b>769,414</b>    | <b>769,414</b>    | <b>694,248</b>                     | <b>(75,166)</b>   |
| <b>Expenditures:</b>   |                   |                   |                                    |   |
| Debt Service:  |                   |                   |                                    |   |
| Principal  | 89,470            | 89,470            | 89,470                             | -   |
| Interest   | 8,909             | 8,909             | 8,909                              | -   |
| Capital Outlay   | 293,071           | 282,471           | 288,565                            | (6,094)   |
| <b>Total expenditures</b>                                    | <b>391,450</b>    | <b>380,850</b>    | <b>386,944</b>                     | <b>(6,094)</b>  |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | <b>377,964</b>    | <b>388,564</b>    | <b>307,304</b>                     | <b>(81,260)</b>   |
| <b>Other Financing Sources (Uses):</b>                       |                   |                   |                                    |   |
| Transfers Out  | (377,964)         | (388,564)         | (388,527)                          | 37  |
| <b>Total other financing sources and uses</b>                | <b>(377,964)</b>  | <b>(388,564)</b>  | <b>(388,527)</b>                   | <b>37</b>   |
| <b>Net change in fund balances</b>                           | <b>-</b>          | <b>-</b>          | <b>(81,223)</b>                    | <b>(81,223)</b>   |
| Fund balance, beginning                                      | 203,935           | 203,935           | 203,935                            | -   |
| <b>Fund balance, ending</b>                                  | <b>\$ 203,935</b> | <b>\$ 203,935</b> | <b>\$ 122,712</b>                  | <b>\$ (81,223)</b>  |



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**Statistical Section**



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## STATISTICAL SECTION

This section of the City of Fruitland Park's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

| <u>Contents</u>  | <u>Page</u> |
|--|-------------|
| <b>Financial Trends</b>  |             |
| These schedules contain trend information to help the reader understand how the City financial performance and well-being changed over time.   | 55-65       |
| <b>Revenue Capacity</b>  |             |
| These schedules contain information to help the reader assess the City's most significant revenue source, the property tax.  | 66-69       |
| <b>Debt Capacity</b>   |             |
| These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and ability to issue additional debt in the future.                               | 70-73       |
| <b>Demographic and Economic Information</b>  |             |
| These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.   | 74-76       |
| <b>Operating Information</b>   |             |
| These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs. | 77-79       |

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

The City implemented GASB Statement 34 in fiscal year 2004; schedules presenting government-wide information include information beginning in that year.

The City implemented GASB Statement 44 in fiscal year 2006; schedules presenting demographic, operating, and capital asset statistics include information beginning in that year.



City of Fruitland Park, Florida  
**Net Position by Component**  
**Last Ten Fiscal Years**  
(Accrual basis of accounting)

|  | Fiscal Year<br>2010  | Fiscal Year<br>2011 | Fiscal Year<br>2012  | Fiscal Year<br>2013 |
|--|----------------------|---------------------|----------------------|---------------------|
| <b>Governmental Activities</b>                         |                      |                     |                      |                     |
| Net Investment in Capital Assets                       | \$ 3,736,577         | \$ 3,747,502        | \$ 3,761,497         | \$ 3,770,300        |
| Restricted for:  |                      |                     |                      |                     |
| Capital Improvement                                    | 511,486              | 628,116             | 686,753              | 784,445             |
| Redevelopment Projects                                 | 697,955              | 311,594             | 319,799              | 374,440             |
| Cemetery Care  | 115,772              | 120,692             | 122,232              | 134,322             |
| Police   | 111,709              | 105,589             | 61,397               | 37,188              |
| Building Inspections                                   | -                    | -                   | -                    | -                   |
| Stormwater   | 72,005               | 81,447              | 112,695              | 147,323             |
| Police/Fire Fee Refunds                                | -                    | -                   | -                    | -                   |
| Paving   | -                    | -                   | -                    | -                   |
| Unrestricted   | 782,582              | 855,281             | 884,922              | 420,112             |
| <b>Total Governmental Activities<br/>Net Position</b>  | <b>\$ 6,028,086</b>  | <b>\$ 5,850,221</b> | <b>\$ 5,949,295</b>  | <b>\$ 5,668,130</b> |
| <br>   |                      |                     |                      |                     |
| <b>Business-Type Activities</b>                        |                      |                     |                      |                     |
| Net Investment in Capital Assets                       | \$ 3,227,368         | \$ 3,256,788        | \$ 3,483,711         | \$ 3,160,882        |
| Restricted for:  |                      |                     |                      |                     |
| Capital Improvements                                   | 498,407              | 596,573             | 417,745              | 442,989             |
| Debt Service   | 63,122               | 63,426              | 63,737               | 64,057              |
| Unrestricted   | 212,765              | 83,781              | 193,429              | 396,549             |
| <b>Total Business-type Activities<br/>Net Position</b> | <b>\$ 4,001,662</b>  | <b>\$ 4,000,568</b> | <b>\$ 4,158,622</b>  | <b>\$ 4,064,477</b> |
| <br>   |                      |                     |                      |                     |
| Net Investment in Capital Assets                       | \$ 6,963,945         | \$ 7,004,290        | \$ 7,245,208         | \$ 6,931,182        |
| Restricted for:  |                      |                     |                      |                     |
| Capital Improvements                                   | 1,009,893            | 1,224,689           | 1,104,498            | 1,227,434           |
| Redevelopment Projects                                 | 697,955              | 311,594             | 319,799              | 374,440             |
| Cemetery Care  | 115,772              | 120,692             | 122,232              | 134,322             |
| Debt Service   | 63,122               | 63,426              | 63,737               | 64,057              |
| Police   | 111,709              | 105,589             | 61,397               | 37,188              |
| Building Inspections                                   | -                    | -                   | -                    | -                   |
| Stormwater   | 72,005               | 81,447              | 112,695              | 147,323             |
| Police/Fire Fee Refunds                                | -                    | -                   | -                    | -                   |
| Paving   | -                    | -                   | -                    | -                   |
| Unrestricted   | 995,347              | 939,062             | 1,078,351            | 816,661             |
| <b>Total City of Fruitland Park<br/>Net Position</b>   | <b>\$ 10,029,748</b> | <b>\$ 9,850,789</b> | <b>\$ 10,107,917</b> | <b>\$ 9,732,607</b> |

| Fiscal Year<br>2014 | Fiscal Year<br>2015  | Fiscal Year<br>2016  | Fiscal Year<br>2017  | Fiscal Year<br>2018  | Fiscal Year<br>2019  |
|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 3,780,058        | \$ 4,183,155         | \$ 4,177,487         | \$ 4,211,022         | \$ 6,257,821         | \$ 7,312,155         |
| 930,676             | 1,235,269            | 2,384,629            | 3,148,361            | 2,796,780            | 2,644,088            |
| 366,424             | 447,109              | 215,355              | 126,496              | 24,929               | 150,554              |
| 142,522             | 80,002               | 68,766               | 83,280               | 87,341               | -                    |
| 32,366              | 19,758               | 8,788                | 4,399                | 5,102                | 8,324                |
| -                   | 142,323              | 1,049,582            | 1,996,988            | 1,913,413            | 1,908,982            |
| 176,947             | 213,803              | 251,781              | 290,259              | 330,803              | -                    |
| 130,379             | 112,757              | 94,069               | 70,510               | 70,510               | 36,423               |
| -                   | -                    | -                    | -                    | 50,000               | -                    |
| 207,620             | 331,320              | (31,531)             | (116,536)            | (40,707)             | 1,271,599            |
| <u>\$ 5,766,992</u> | <u>\$ 6,765,496</u>  | <u>\$ 8,218,926</u>  | <u>\$ 9,814,779</u>  | <u>\$ 11,495,992</u> | <u>\$ 13,332,125</u> |
| \$ 3,014,579        | \$ 3,055,102         | \$ 3,329,022         | \$ 3,930,652         | \$ 5,263,430         | \$ 5,339,711         |
| 187,846             | 268,407              | 549,313              | 546,670              | 601,912              | 823,200              |
| 64,384              | 37,367               | 64,721               | 45,304               | 46,415               | 48,676               |
| 648,436             | 388,804              | 242,991              | 321,573              | (481,825)            | (395,592)            |
| <u>\$ 3,915,245</u> | <u>\$ 3,749,680</u>  | <u>\$ 4,186,047</u>  | <u>\$ 4,844,199</u>  | <u>\$ 5,429,932</u>  | <u>\$ 5,815,995</u>  |
| \$ 6,794,637        | \$ 7,238,257         | \$ 7,506,509         | \$ 8,141,674         | \$ 11,521,251        | \$ 12,651,866        |
| 1,118,522           | 1,503,676            | 2,933,942            | 3,695,031            | 3,398,692            | 3,467,288            |
| 366,424             | 447,109              | 215,355              | 126,496              | 24,929               | 150,554              |
| 142,522             | 80,002               | 68,766               | 83,280               | 87,341               | -                    |
| 64,384              | 37,367               | 64,721               | 45,304               | 46,415               | 48,676               |
| 32,366              | 19,758               | 8,788                | 4,399                | 5,102                | 8,324                |
| -                   | 142,323              | 1,049,582            | 1,996,988            | 1,913,413            | 1,908,982            |
| 176,947             | 213,803              | 251,781              | 290,259              | 330,803              | -                    |
| 130,379             | 112,757              | 94,069               | 70,510               | 70,510               | 36,423               |
| -                   | -                    | -                    | -                    | 50,000               | -                    |
| 856,056             | 720,124              | 211,460              | 205,037              | (522,532)            | 876,007              |
| <u>\$ 9,682,237</u> | <u>\$ 10,515,176</u> | <u>\$ 12,404,973</u> | <u>\$ 14,658,978</u> | <u>\$ 16,925,924</u> | <u>\$ 19,148,120</u> |

City of Fruitland Park, Florida  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
(Accrual basis of accounting)

|  | Fiscal Year<br>2010   | Fiscal Year<br>2011   | Fiscal Year<br>2012   | Fiscal Year<br>2013   |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Expenses</b>  |                       |                       |                       |                       |
| Governmental Activities:                               |                       |                       |                       |                       |
| General Government                                     | \$ 872,323            | \$ 1,113,962          | \$ 821,330            | \$ 1,265,453          |
| Public Safety  | 1,550,621             | 1,411,552             | 1,460,689             | 1,347,613             |
| Transportation   | 366,990               | 426,154               | 707,159               | 342,471               |
| Sanitation/Other Utility                               | 448,014               | 429,297               | 780,765               | 450,306               |
| Culture and Recreation                                 | 558,258               | 526,532               | 488,131               | 484,525               |
| Interest on Long-term Debt                             | 17,495                | 11,973                | 6,249                 | 1,870                 |
| <b>Total Governmental Activities Expenses</b>          | <b>3,813,701</b>      | <b>3,919,470</b>      | <b>4,264,323</b>      | <b>3,892,238</b>      |
| Business-Type Activities:                              |                       |                       |                       |                       |
| Water Utility  | 649,113               | 572,667               | 599,304               | 744,457               |
| Sewer Utility  | 364,080               | 277,985               | 209,103               | 332,126               |
| Recreation Programs                                    | 18,899                | 18,490                | 28,308                | 29,163                |
| <b>Total Business-Type Activities Expenses</b>         | <b>1,032,092</b>      | <b>869,142</b>        | <b>836,715</b>        | <b>1,105,746</b>      |
| <b>Total Expenses</b>                                  | <b>\$ 4,845,793</b>   | <b>\$ 4,788,612</b>   | <b>\$ 5,101,038</b>   | <b>\$ 4,997,984</b>   |
| <b>Program Revenues</b>                                |                       |                       |                       |                       |
| Governmental Activities:                               |                       |                       |                       |                       |
| Charges for Services:                                  |                       |                       |                       |                       |
| General Government                                     | \$ 50,483             | \$ 62,532             | \$ 45,703             | \$ 70,305             |
| Public Safety  | 318,461               | 287,375               | 293,282               | 276,568               |
| Transportation   | -                     | -                     | 2,335                 | -                     |
| Sanitation/Other Utility                               | 488,063               | 486,420               | 504,210               | 538,537               |
| Culture and Recreation                                 | 30,475                | 35,302                | 33,179                | 30,282                |
| Operating Grants and Contributions                     | 100,267               | 89,210                | 80,987                | 76,471                |
| Capital Grants and Contributions                       | 91,892                | 49,133                | 681,142               | 26,576                |
| <b>Total Governmental Activities Program Revenues</b>  | <b>1,079,641</b>      | <b>1,009,972</b>      | <b>1,640,838</b>      | <b>1,018,739</b>      |
| Business-Type Activities:                              |                       |                       |                       |                       |
| Charges for Services:                                  |                       |                       |                       |                       |
| Water Utility  | 542,438               | 588,343               | 645,894               | 598,184               |
| Sewer Utility  | 104,851               | 117,859               | 109,829               | 343,482               |
| Recreation Programs                                    | 22,200                | 27,665                | 34,855                | 40,420                |
| Operating Grants and Contributions                     | -                     | -                     | -                     | -                     |
| Capital Grants and Contributions                       | 45,492                | 235,835               | 386,625               | 24,390                |
| <b>Total Business-Type Activities Program Revenues</b> | <b>714,981</b>        | <b>969,702</b>        | <b>1,177,203</b>      | <b>1,006,476</b>      |
| <b>Total Program Revenues</b>                          | <b>\$ 1,794,622</b>   | <b>\$ 1,979,674</b>   | <b>\$ 2,818,041</b>   | <b>\$ 2,025,215</b>   |
| <b>Net Revenue (Expense)</b>                           |                       |                       |                       |                       |
| Governmental Activities                                | \$ (2,734,060)        | \$ (2,909,498)        | \$ (2,623,485)        | \$ (2,873,499)        |
| Business-Type Activities                               | (317,111)             | 100,560               | 340,488               | (99,270)              |
| <b>Total Net Expense</b>                               | <b>\$ (3,051,171)</b> | <b>\$ (2,808,938)</b> | <b>\$ (2,282,997)</b> | <b>\$ (2,972,769)</b> |

| Fiscal Year<br>2014 | Fiscal Year<br>2015 | Fiscal Year<br>2016 | Fiscal Year<br>2017 | Fiscal Year<br>2018 | Fiscal Year<br>2019 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 737,827          | \$ 898,643          | \$ 1,043,212        | \$ 1,223,914        | \$ 1,476,413        | \$ 1,347,411        |
| 1,672,643           | 2,110,533           | 3,097,472           | 3,550,072           | 3,442,497           | 4,208,592           |
| 363,034             | 324,333             | 291,644             | 359,857             | 727,956             | 408,720             |
| 471,391             | 475,618             | 462,909             | 500,773             | 504,421             | 525,294             |
| 515,382             | 577,976             | 726,059             | 822,451             | 905,359             | 942,796             |
| 170                 | 4,118               | 3,658               | 15,728              | 14,958              | 16,732              |
| 3,760,447           | 4,391,221           | 5,624,954           | 6,472,795           | 7,071,604           | 7,449,545           |
| 673,008             | 710,615             | 682,501             | 820,795             | 1,116,962           | 1,671,164           |
| 204,558             | 219,554             | 320,984             | 326,422             | -                   | -                   |
| 37,344              | 37,712              | 32,561              | 26,388              | 31,919              | 32,067              |
| 914,910             | 967,881             | 1,036,046           | 1,173,605           | 1,148,881           | 1,703,231           |
| \$ 4,675,357        | \$ 5,359,102        | \$ 6,661,000        | \$ 7,646,400        | \$ 8,220,485        | \$ 9,152,776        |
| \$ 361,584          | \$ 398,065          | \$ 133,506          | \$ 74,708           | \$ 87,151           | \$ 81,289           |
| 134,130             | 981,400             | 2,337,768           | 2,321,225           | 1,301,808           | 1,639,824           |
| 1,431               | 4,128               | 6,884               | 7,206               | 7,524               | 1,251               |
| 553,905             | 512,650             | 569,969             | 600,056             | 613,348             | 628,083             |
| 31,387              | 27,173              | 44,629              | 42,743              | 34,327              | 33,987              |
| 77,493              | 68,394              | 225,174             | 209,836             | 385,354             | 479,557             |
| 19,653              | 466,669             | 996,949             | 974,208             | 1,529,237           | 784,284             |
| 1,179,583           | 2,458,479           | 4,314,879           | 4,229,982           | 3,958,749           | 3,648,275           |
| 590,322             | 593,028             | 650,406             | 785,816             | 943,199             | 1,090,233           |
| 118,385             | 127,132             | 125,122             | 124,408             | -                   | -                   |
| 47,125              | 49,844              | 36,342              | 36,267              | 40,816              | 44,543              |
| -                   | -                   | -                   | 904,997             | -                   | -                   |
| 22,097              | 140,976             | 433,074             | -                   | 587,074             | 358,948             |
| 777,929             | 910,980             | 1,244,944           | 1,851,488           | 1,571,089           | 1,493,724           |
| \$ 1,957,512        | \$ 3,369,459        | \$ 5,559,823        | \$ 6,081,470        | \$ 5,529,838        | \$ 5,141,999        |
| \$ (2,580,864)      | \$ (1,932,742)      | \$ (1,310,075)      | \$ (2,242,813)      | \$ (3,112,855)      | \$ (3,801,270)      |
| (136,981)           | (56,901)            | 208,898             | 677,883             | 422,208             | (209,507)           |
| \$ (2,717,845)      | \$ (1,989,643)      | \$ (1,101,177)      | \$ (1,564,930)      | \$ (2,690,647)      | \$ (4,010,777)      |

Continues on the next page

City of Fruitland Park, Florida  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
(Accrual basis of accounting)

|   | Fiscal Year<br>2010 | Fiscal Year<br>2011 | Fiscal Year<br>2012 | Fiscal Year<br>2013 |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>General Revenues and Transfers</b>       |                     |                     |                     |                     |
| Governmental Activities:                    |                     |                     |                     |                     |
| Property Taxes                              | \$ 1,045,330        | \$ 910,495          | \$ 812,503          | \$ 818,830          |
| CRA Property Tax                            | -                   | -                   | -                   | -                   |
| Sales Taxes / Public Service Tax            | 471,136             | 495,503             | 522,526             | 531,599             |
| Franchise and Utility Taxes                 | 957,318             | 918,839             | 899,013             | 961,164             |
| Excise Taxes                                | 256,671             | 262,152             | 272,538             | 269,926             |
| Intergovernmental                           | -                   | -                   | -                   | -                   |
| Misc  | -                   | -                   | -                   | -                   |
| Unrestricted Investment Earnings            | 26,994              | 22,626              | 9,474               | 3,819               |
| Gain on Sale of Capital Assets              | -                   | 5,964               | -                   | -                   |
| Transfers                                   | (92,521)            | 116,054             | 206,505             | 6,996               |
| <b>Total Governmental Activities</b>        | <b>2,664,928</b>    | <b>2,731,633</b>    | <b>2,722,559</b>    | <b>2,592,334</b>    |
| Business-Type Activities:                   |                     |                     |                     |                     |
| Unrestricted Investment Earnings            | 40,156              | 14,400              | 24,071              | 12,121              |
| Gain on Sale of Asset                       | -                   | -                   | -                   | -                   |
| Transfers                                   | 92,521              | (116,054)           | (206,505)           | (6,996)             |
| <b>Total Business-Type Activities</b>       | <b>132,677</b>      | <b>(101,654)</b>    | <b>(182,434)</b>    | <b>5,125</b>        |
| <b>Total General Revenues and Transfers</b> | <b>\$ 2,797,605</b> | <b>\$ 2,629,979</b> | <b>\$ 2,540,125</b> | <b>\$ 2,597,459</b> |
| <b>Change in Net Position</b>               |                     |                     |                     |                     |
| Governmental Activities                     | \$ (69,132)         | \$ (177,865)        | \$ 99,074           | \$ (281,165)        |
| Business-Type Activities                    | (184,434)           | (1,094)             | 158,054             | (94,145)            |
| <b>Total Change in Net Position</b>         | <b>\$ (253,566)</b> | <b>\$ (178,959)</b> | <b>\$ 257,128</b>   | <b>\$ (375,310)</b> |

| Fiscal Year<br>2014 | Fiscal Year<br>2015 | Fiscal Year<br>2016 | Fiscal Year<br>2017 | Fiscal Year<br>2018 | Fiscal Year<br>2019 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 824,299          | \$ 896,623          | \$ 786,546          | \$ 1,156,520        | \$ 1,884,821        | \$ 2,567,649        |
| -                   | -                   | 227,253             | 219,109             | 237,351             | 333,847             |
| 574,586             | 613,859             | -                   | -                   | 1,050,827           | 1,038,000           |
| 969,683             | 993,463             | 1,124,153           | 1,475,550           | 653,135             | 679,339             |
| 285,106             | 302,909             | -                   | -                   | -                   | -                   |
| -                   | -                   | 773,185             | 806,551             | 883,370             | 1,386,780           |
| -                   | -                   | 165,510             | 85,452              | 121,767             | 83,049              |
| 3,506               | 3,422               | 15,210              | 43,948              | 99,424              | 139,801             |
| 11,805              | 1,850               | -                   | -                   | -                   | -                   |
| 10,741              | 119,120             | (302,389)           | 51,536              | (136,627)           | (591,062)           |
| <u>2,679,726</u>    | <u>2,931,246</u>    | <u>2,789,468</u>    | <u>3,838,666</u>    | <u>4,794,068</u>    | <u>5,637,403</u>    |
| (1,510)             | 10,456              | 13,289              | 31,625              | 19,023              | 4,508               |
| (10,741)            | (119,120)           | 1,622               | (51,536)            | 7,875               | -                   |
| <u>(12,251)</u>     | <u>(108,664)</u>    | <u>302,389</u>      | <u>(51,536)</u>     | <u>136,627</u>      | <u>591,062</u>      |
| <u>(12,251)</u>     | <u>(108,664)</u>    | <u>317,300</u>      | <u>(19,911)</u>     | <u>163,525</u>      | <u>595,570</u>      |
| <u>\$ 2,667,475</u> | <u>\$ 2,822,582</u> | <u>\$ 3,106,768</u> | <u>\$ 3,818,755</u> | <u>\$ 4,957,593</u> | <u>\$ 6,232,973</u> |
| \$ 98,862           | \$ 998,504          | \$ 1,479,373        | \$ 1,595,853        | \$ 1,681,213        | \$ 1,836,133        |
| (149,232)           | (165,565)           | 526,198             | 658,152             | 585,733             | 386,063             |
| <u>(50,370)</u>     | <u>832,939</u>      | <u>2,005,571</u>    | <u>2,254,005</u>    | <u>2,266,946</u>    | <u>2,222,196</u>    |

City of Fruitland Park, Florida  
**Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
 (Modified accrual basis of accounting)

|   | <u>2010</u>         | <u>2011</u>         | <u>2012</u>         | <u>2013</u>         |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>General Fund</b>                       |                     |                     |                     |                     |
| Nonspendable                              | \$ -                | \$ 25,345           | \$ 24,325           | \$ 4,143            |
| Restricted                                | -                   | 366,630             | 246,497             | 244,068             |
| Reserved                                  | 607,249             | -                   | -                   | -                   |
| Committed                                 | -                   | 202,139             | 234,927             | 281,645             |
| Unreserved                                | 766,608             | -                   | -                   | -                   |
| Unassigned                                | -                   | 851,850             | 896,002             | 979,316             |
| <b>Total General Fund</b>                 | <u>\$ 1,373,857</u> | <u>\$ 1,445,964</u> | <u>\$ 1,401,751</u> | <u>\$ 1,509,172</u> |
| <b>All Other Governmental Funds</b>       |                     |                     |                     |                     |
| Restricted                                | \$ -                | \$ 678,669          | \$ 821,452          | \$ 952,005          |
| Reserved                                  | 950,568             | -                   | -                   | -                   |
| Unreserved, reported in:                  |                     |                     |                     |                     |
| Special revenue funds                     | -                   | -                   | -                   | -                   |
| Capital projects funds                    | -                   | -                   | -                   | -                   |
| <b>Total all other governmental funds</b> | <u>\$ 950,568</u>   | <u>\$ 678,669</u>   | <u>\$ 821,452</u>   | <u>\$ 952,005</u>   |

|           | 2014             | 2015                | 2016                | 2017                | 2018                | 2019                |
|-----------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$        | 2,831            | \$ 22,012           | \$ 259,413          | \$ 5,805            | \$ 3,600            | \$ 5,399            |
|           | 389,278          | 968,040             | 2,842,591           | 4,624,870           | 4,581,870           | 4,475,105           |
|           | -                | -                   | -                   | -                   | -                   | -                   |
|           | 319,469          | 293,805             | 320,547             | 373,539             | 468,144             | 439,753             |
|           | -                | -                   | -                   | -                   | -                   | -                   |
|           | 168,941          | 287,710             | 13,880              | 471,116             | 814,491             | 2,558,442           |
| <u>\$</u> | <u>880,519</u>   | <u>\$ 1,571,567</u> | <u>\$ 3,436,431</u> | <u>\$ 5,475,330</u> | <u>\$ 5,868,105</u> | <u>\$ 7,478,699</u> |
| <br>      |                  |                     |                     |                     |                     |                     |
| \$        | 1,070,567        | \$ 989,176          | \$ 909,832          | \$ 721,884          | \$ 228,864          | \$ 273,266          |
|           | -                | -                   | -                   | -                   | -                   | -                   |
|           | -                | -                   | -                   | -                   | -                   | -                   |
|           | -                | -                   | -                   | -                   | -                   | -                   |
| <u>\$</u> | <u>1,070,567</u> | <u>\$ 989,176</u>   | <u>\$ 909,832</u>   | <u>\$ 721,884</u>   | <u>\$ 228,864</u>   | <u>\$ 273,266</u>   |



City of Fruitland Park, Florida  
**Changes in Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
(Modified accrual basis of accounting)

|  | <u>2010</u>         | <u>2011</u>         | <u>2012</u>      | <u>2013</u>       |
|--|---------------------|---------------------|------------------|-------------------|
| <b>Revenues</b>  |                     |                     |                  |                   |
| Taxes  | \$ 2,240,183        | \$ 2,131,406        | \$ 2,041,898     | \$ 2,118,727      |
| Licenses and Permits   | 50,576              | 22,681              | 31,890           | 41,446            |
| Intergovernmental Revenues                                   | 807,693             | 671,529             | 1,317,217        | 634,722           |
| Charges for Services   | 615,395             | 680,152             | 738,772          | 773,687           |
| Fines and Forfeitures  | 176,977             | 109,903             | 81,118           | 58,885            |
| Investment Earnings  | 26,994              | 22,626              | 9,474            | 3,819             |
| Miscellaneous  | 52,313              | 67,472              | 45,861           | 70,699            |
| <b>Total Revenues</b>  | <u>3,970,131</u>    | <u>3,705,769</u>    | <u>4,266,230</u> | <u>3,701,985</u>  |
| <b>Expenditures</b>  |                     |                     |                  |                   |
| General Government   | 965,583             | 1,175,409           | 864,126          | 790,364           |
| Public Safety  | 1,421,232           | 1,317,661           | 1,453,169        | 1,394,174         |
| Transportation   | 337,216             | 394,143             | 246,107          | 265,763           |
| Sanitation/Other Utility                                     | 448,014             | 429,297             | 421,815          | 450,306           |
| Culture and Recreation                                       | 504,703             | 456,868             | 425,421          | 431,473           |
| Capital Outlay   | 348,022             | 96,010              | 805,324          | 19,624            |
| Debt Service:  |                     |                     |                  |                   |
| Principal  | 137,074             | 142,435             | 148,014          | 117,300           |
| Interest   | 21,127              | 15,756              | 10,189           | 4,422             |
| <b>Total Expenditures</b>                                    | <u>4,182,971</u>    | <u>4,027,579</u>    | <u>4,374,165</u> | <u>3,473,426</u>  |
| Excess (Deficiency) of Revenues<br>over (under) Expenditures | (212,840)           | (321,810)           | (107,935)        | 228,559           |
| <b>Other Financing Sources (Uses)</b>                        |                     |                     |                  |                   |
| Capital Lease Financing                                      | -                   | -                   | -                | -                 |
| Transfers in   | 434,607             | 359,406             | 336,866          | 66,936            |
| Transfers out  | (527,128)           | (243,352)           | (130,361)        | (59,940)          |
| Sale of Capital Assets                                       | -                   | 5,964               | -                | 2,419             |
| <b>Total Other Financing<br/>Sources (Uses)</b>              | <u>(92,521)</u>     | <u>122,018</u>      | <u>206,505</u>   | <u>9,415</u>      |
| <b>Net Change in Fund Balances</b>                           | <u>\$ (305,361)</u> | <u>\$ (199,792)</u> | <u>\$ 98,570</u> | <u>\$ 237,974</u> |
| Debt service as a percentage of<br>noncapital expenditures   | 4.3%                | 4.2%                | 4.4%             | 3.7%              |

|    | 2014      | 2015         | 2016         | 2017         | 2018         | 2019         |
|----|-----------|--------------|--------------|--------------|--------------|--------------|
| \$ | 2,162,243 | \$ 2,267,017 | \$ 2,538,237 | \$ 3,255,809 | \$ 3,826,134 | \$ 4,618,835 |
|    | 47,558    | 942,358      | 2,352,455    | 2,304,030    | 662,241      | 690,290      |
|    | 656,207   | 708,718      | 624,814      | 732,694      | 2,684,313    | 2,526,332    |
|    | 683,389   | 673,500      | 1,691,320    | 1,559,772    | 1,471,076    | 1,786,260    |
|    | 38,522    | 27,840       | 14,927       | 18,417       | 19,744       | 32,173       |
|    | 3,821     | 3,422        | 15,210       | 43,948       | 99,424       | 139,801      |
|    | 332,306   | 742,934      | 183,860      | 102,442      | 126,512      | 83,049       |
|    | 3,924,046 | 5,365,789    | 7,420,823    | 8,017,112    | 8,889,444    | 9,876,740    |
|    | 1,315,865 | 1,043,171    | 964,945      | 875,715      | 1,082,715    | 1,061,745    |
|    | 1,651,946 | 2,161,552    | 2,917,663    | 3,104,480    | 3,203,834    | 3,626,504    |
|    | 332,345   | 286,238      | 239,397      | 281,696      | 635,359      | 338,337      |
|    | 471,391   | 475,618      | 462,909      | 500,773      | 504,421      | 525,294      |
|    | 456,471   | 519,682      | 643,306      | 757,750      | 2,752,169    | 1,792,796    |
|    | 228,495   | 502,481      | 582,453      | 725,072      | 576,185      | 459,842      |
|    | -         | 28,603       | 27,033       | 72,083       | 84,232       | 123,345      |
|    | 170       | 2,696        | 4,266        | 15,989       | 14,147       | 9,876        |
|    | 4,456,683 | 5,020,041    | 5,841,972    | 6,333,558    | 8,853,062    | 7,937,739    |
|    | (532,637) | 345,748      | 1,578,851    | 1,683,554    | 36,382       | 1,939,001    |
|    | -         | 142,939      | 116,536      | 115,861      | -            | 293,460      |
|    | 60,633    | 201,808      | 167,974      | 169,031      | 375,206      | 89,856       |
|    | (49,892)  | (82,688)     | (77,841)     | (117,495)    | (511,833)    | (667,321)    |
|    | 11,805    | 1,850        | -            | -            | -            | -            |
|    | 22,546    | 263,909      | 206,669      | 167,397      | (136,627)    | (284,005)    |
| \$ | (510,091) | \$ 609,657   | \$ 1,785,520 | \$ 1,850,951 | \$ (100,245) | \$ 1,654,996 |
|    | 0.0%      | 0.7%         | 0.6%         | 1.6%         | 1.5%         | 2.1%         |

City of Fruitland Park, Florida  
 General Governmental Revenue by Source  
 Last Ten Fiscal Years  
 (Modified accrual basis of accounting)

| Fiscal<br>Year | Property<br>Taxes | Infra-<br>structure<br>Sales<br>Surtax | Excise<br>Tax | Franchise<br>Fees | Utility<br>Taxes | Communications<br>Services<br>Tax | Total<br>Taxes |
|----------------|-------------------|--|---------------|-------------------|------------------|-----------------------------------|----------------|
| 2010           | 780,427           | 314,320                                | 117,820       | 389,291           | 376,196          | 153,352                           | 2,131,406      |
| 2011           | 698,287           | 328,648                                | 115,950       | 346,938           | 361,385          | 190,690                           | 2,041,898      |
| 2012           | 716,857           | 328,366                                | 112,340       | 370,066           | 369,685          | 221,413                           | 2,118,727      |
| 2013           | 719,536           | 353,896                                | 119,128       | 389,734           | 383,864          | 196,085                           | 2,162,243      |
| 2014           | 768,062           | 380,103                                | 125,389       | 395,032           | 410,032          | 188,740                           | 2,267,358      |
| 2015           | 788,159           | 400,285                                | 148,201       | 374,595           | 561,333          | 189,315                           | 2,461,888      |
| 2017           | 1,156,726         | 404,630                                | 135,200       | 585,572           | 658,421          | 231,557                           | 3,172,106      |
| 2018           | 1,887,333         | 422,658                                | 130,802       | 353,135           | 842,160          | 208,666                           | 3,844,754      |
| 2019           | 2,567,649         | 690,943                                | 153,511       | 424,088           | 874,174          | 163,825                           | 4,874,190      |

City of Fruitland Park, Florida  
**Estimated Just Value and Taxable (Assessed) Value of Property**  
 Last Ten Fiscal Years

| FISCAL YEAR | REAL PROPERTY        |               | PERSONAL PROPERTY    |               | TOTAL                |               | DIRECT TAX RATE | TAXABLE VALUE PERCENTAGE OF JUST VALUE |
|-------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|-----------------|--|
|             | ESTIMATED JUST VALUE | TAXABLE VALUE | ESTIMATED JUST VALUE | TAXABLE VALUE | ESTIMATED JUST VALUE | TAXABLE VALUE |                 |  |
| 2010        | 268,807,843          | 190,360,656   | 11,984,667           | 7,989,575     | 280,792,510          | 198,350,231   | 4.36            | 70.64%                                 |
| 2011        | 245,295,181          | 174,746,180   | 11,527,662           | 7,542,665     | 256,822,843          | 182,288,845   | 4.36            | 70.98%                                 |
| 2012        | 222,183,352          | 158,742,662   | 11,351,352           | 7,201,748     | 233,534,704          | 165,944,410   | 4.328           | 71.06%                                 |
| 2013        | N/A                  | 151,764,456   | N/A                  | 6,414,330     | N/A                  | 158,178,786   | 4.644           | N/A                                    |
| 2014        | 209,221,512          | 149,143,487   | 10,454,094           | 6,477,414     | 219,675,606          | 155,620,901   | 4.737           | 70.84%                                 |
| 2015        | 219,581,454          | 160,030,405   | 10,443,710           | 6,479,383     | 230,025,164          | 166,509,788   | 4.737           | 72.39%                                 |
| 2016        | 226,479,994          | 163,951,384   | 11,868,328           | 8,065,888     | 238,348,322          | 171,725,009   | 4.737           | 72.05%                                 |
| 2017        | 621,043,088          | 484,905,998   | 10,685,477           | 6,723,190     | 631,728,565          | 491,629,188   | 3.9863          | 77.82%                                 |
| 2018        | 870,128,033          | 672,784,033   | 11,697,831           | 7,367,442     | 881,825,864          | 680,151,475   | 3.9134          | 77.13%                                 |
| 2019        | 970,883,303          | 739,383,582   | 12,648,770           | 8,378,820     | 983,532,073          | 747,762,402   | 3.9134          | 76.03%                                 |

Source-Lake County Property Appraiser's Office

The property appraiser is required to physically inspect the property at least once every 5 years. Homesteaded property is reassessed annually on January 1. Any change resulting from such reassessment shall not exceed the lower of 3% of the prior year's assessed value or the percentage change in percentage change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics.

The estimated just value is adjusted down to the taxable value due to governmental exemptions, widows/widowers exemption, disability/blind exemption, institutional exemption for charitable, religious, scientific, literary and educational, \$25,000 homestead exemption, additional \$25,000 homestead exemption age 65 and older and the homestead assessment differential (just value minus capped value).

City of Fruitland Park, Florida  
**Property Tax Rates - Direct and Overlapping Governments**  
 Per \$1,000 of Assessed Value  
 Last Ten Fiscal Years

| Fiscal Year | City Direct Rate | OVERLAPPING RATES      |                 |                             |                                     |                    |                   | Total Taxes |
|-------------|------------------|------------------------|-----------------|-----------------------------|-------------------------------------|--------------------|-------------------|-------------|
|             |                  | County School District | Lake County BCC | Lake County Water Authority | St John's Water Management District | Ambulance District | Hospital District |             |
| 2010        | 4.360            | 7.532                  | 4.761           | 0.213                       | 0.416                               | 0.465              | 1.000             | 18.7470     |
| 2011        | 4.360            | 7.523                  | 4.841           | 0.241                       | 0.416                               | 0.385              | 1.000             | 18.7660     |
| 2012        | 4.328            | 7.394                  | 4.841           | 0.241                       | 0.331                               | 0.385              | 1.000             | 18.5210     |
| 2013        | 4.644            | 7.320                  | 4.921           | 0.256                       | 0.331                               | 0.385              | 1.000             | 18.8570     |
| 2014        | 4.737            | 7.170                  | 4.921           | 0.256                       | 0.328                               | 0.385              | 1.000             | 18.7970     |
| 2015        | 4.737            | 7.246                  | 5.546           | 0.256                       | 0.316                               | 0.463              | 1.000             | 19.5640     |
| 2016        | 4.737            | 7.197                  | 5.305           | 0.255                       | 0.349                               | 0.463              | 1.000             | 19.3062     |
| 2017        | 3.9863           | 6.603                  | 5.118           | 0.255                       | 0.313                               | 0.463              | 1.000             | 17.7387     |
| 2018        | 3.9134           | 6.355                  | 5.118           | 0.490                       | 0.296                               | 0.463              | 0.980             | 17.6148     |
| 2019        | 3.9134           | 6.883                  | 5.073           | 0.356                       | 0.280                               | 0.463              | 0.950             | 17.9185     |

Source - Lake County Property Appraiser

Florida Statutes permit municipalities to levy property taxes up to 10 mills. The City's direct rate does not have any separate components.

Overlapping rates are those of county and local governments that apply to property owners within the City of Fruitland Park.

City of Fruitland Park, Florida  
**Principal Property Taxpayers**  
**September 30, 2019**  
Current Year Compared to Nine Years Ago

| <u>Taxpayer</u>                         | <u>Fiscal Year 2019</u>           |   | <u>Fiscal Year 2010</u>           |   |
|---|-----------------------------------|---|-----------------------------------|---|
|   | <u>Taxable Assessed Valuation</u> | <u>Percentage of Total Assessed Valuation</u> | <u>Taxable Assessed Valuation</u> | <u>Percentage of Total Assessed Valuation</u> |
| L & R PROPERTIES-FRUITLAND PARK LLC     | \$ 4,443,282                      | 0.65%   | \$ 4,116,623                      | 2.27%   |
| SOUTHERN SPRING LAKE COVE LLC           | 4,379,258                         | 0.64%   | 3,411,280                         | 1.88%   |
| B & D SELF STORAGE LLC                  | 3,918,709                         | 0.58%   |                                   |   |
| BELLE RIVE VENTURES LLC                 | 2,742,342                         | 0.40%   |                                   |   |
| FWB INVESTMENTS LTD                     | 2,614,849                         | 0.38%   | 1,947,288                         | 1.07%   |
| ETHEREDGE LP                            | 2,490,744                         | 0.37%   | 1,788,810                         | 0.99%   |
| RHODES ROBERT D &                       | 2,421,218                         | 0.36%   | 1,640,638                         | 0.91%   |
| PRESBYTERIAN RETIREMENT COMMUNITIES INC | 2,278,480                         | 0.33%   |                                   |   |
| WAL-MART STORES EAST LP                 | 2,109,616                         | 0.31%   | 1,998,623                         | 1.10%   |
| HASEMAN TERRY & KATHRYN A               | 2,036,465                         | 0.30%   |                                   |   |
| ARMENTANO ENTERPRISES INC               |                                   |   | 1,769,055                         | 0.98%   |
| CRC PROPERTIES INC                      |                                   |   | 1,680,040                         | 0.93%   |
| FRUITLAND PARK PROPERTY LLC             | -                                 |   | 1,408,893                         | 0.78%   |
| LAKE SAUNDERS GROVES LAND LLP           | -                                 |   | 1,197,221                         | 0.66%   |
|   | <u>\$ 29,434,963</u>              | <u>4.33%</u>                                  | <u>\$ 20,958,471</u>              | <u>11.56%</u>                                 |
| TOTAL TAXABLE ASSESSED VALUATION        | <u>\$ 680,151,475</u>             |   | <u>\$ 181,246,865</u>             |   |

Source - Lake County Property Appraiser

City of Fruitland Park, Florida  
**Property Tax Levies and Collections**  
 Last Ten Fiscal Years

| Fiscal<br>Year | Total<br>Tax Levy | Current Tax<br>Collections | Percent<br>of Levy<br>Collected | Delinquent<br>Tax<br>Collections | Total Tax<br>Collections | Percent<br>of Total Tax<br>Collections<br>to Tax Levy |
|----------------|-------------------|----------------------------|---------------------------------|----------------------------------|--------------------------|---|
| 2010           | 864,807           | 841,298                    | 97.3%                           | 30,232                           | 871,530                  | 100.8%  |
| 2011           | 794,779           | 773,372                    | 97.3%                           | 7,055                            | 780,427                  | 98.2%   |
| 2012           | 718,057           | 697,391                    | 97.1%                           | 896                              | 698,287                  | 97.2%   |
| 2013           | 734,614           | 714,578                    | 97.3%                           | 2,279                            | 716,857                  | 97.6%   |
| 2014           | 737,192           | 716,402                    | 97.2%                           | 3,134                            | 719,536                  | 97.6%   |
| 2015           | 788,774           | 765,346                    | 97.0%                           | 2,716                            | 768,062                  | 97.4%   |
| 2016           | 814,863           | 786,277                    | 96.5%                           | 269                              | 786,546                  | 96.5%   |
| 2017           | 1,209,303         | 1,153,923                  | 95.4%                           | 2,597                            | 1,156,520                | 95.6%   |
| 2018           | 1,962,182         | 1,884,203                  | 96.0%                           | 618                              | 1,884,821                | 96.1%   |
| 2019           | 2,669,637         | 2,563,964                  | 96.0%                           | 3,685                            | 2,567,649                | 96.2%   |

See **Note 13** for discounts allowed for early payment of property taxes.

City of Fruitland Park, Florida  
**Ratios of Outstanding Debt by Type**  
 Last Ten Fiscal Years

| Fiscal Year | GOVERNMENTAL ACTIVITIES |                | BUSINESS-TYPE ACTIVITIES | Total Primary Government | Percentage of Personal Income | Per Capita |
|-------------|-------------------------|----------------|--------------------------|--------------------------|-------------------------------|------------|
|             | Revenue Note            | Capital Leases | Loans Payable            |                          |                               |            |
| 2010        | 339,399                 | 68,350         | 1,747,878                | 2,155,627                | 2.49%                         | 522        |
| 2011        | 230,383                 | 34,931         | 1,654,931                | 1,920,245                | 2.22%                         | 498        |
| 2012        | 117,300                 | -              | 1,559,562                | 1,676,862                | N/A                           | 404        |
| 2013        | -                       | -              | 2,081,588                | 2,081,588                | N/A                           | 498        |
| 2014        | -                       | -              | 1,786,886                | 1,786,886                | N/A                           | 431        |
| 2015        | -                       | 114,336        | 1,669,674                | 1,784,010                | 1.77%                         | 423        |
| 2016        | -                       | 321,875        | 4,035,589                | 4,357,464                | N/A                           | N/A        |
| 2017        | -                       | 292,683        | 3,912,933                | 4,205,615                | N/A                           | N/A        |
| 2018        | -                       | 163,385        | 3,644,401                | 3,807,786                | N/A                           | N/A        |
| 2019        | -                       | 333,500        | 3,224,899                | 3,558,399                | N/A                           | N/A        |

Details regarding the City's outstanding debt can be found in **Note 6** to the Financial Statements.

See pages 74 and 75 for personal income and population data.

N/A - Information is not available.



City of Fruitland Park, Florida  
**Legal Debt Margin**  
 Last Ten Fiscal Years

The City of Fruitland Park, Florida has had no general bonded debt during the last ten fiscal years.

**City of Fruitland Park, Florida**  
**Direct and Overlapping Governmental Activities Debt**  
 As of September 30, 2019

| Governmental Unit                 | Debt<br>Outstanding | Estimated<br>Percentage<br>Applicable | Estimated<br>Share of<br>Overlapping<br>Debt |
|-----------------------------------|---------------------|---------------------------------------|--|
| Debt repaid with property taxes   | \$ -                | 4.29%                                 | \$ -   |
| Other debt                        |                     |                                       | -  |
| Subtotal, overlapping debt        |                     |                                       | -  |
| Direct debt                       |                     |                                       | -  |
| Total direct and overlapping debt |                     |                                       | \$ -   |

**Note:** The City of Fruitland Park has no ordinance which limits general obligation debt to a percentage of assessed property values.

The estimated percentage applicable to the City of Fruitland Park is based upon City/Lake County population ratio.

City of Fruitland Park, Florida  
**Pledged-Revenue Debt Coverage**  
**Infrastructure Sales Surtaxes**  
 Last Ten Fiscal Years

| Fiscal<br>Year | Infrastructure<br>Sales Surtaxes<br>Available for<br>Debt Service | Debt Service Requirements |          |         | Coverage |
|----------------|---|---------------------------|----------|---------|----------|
|                |   | Principal                 | Interest | Total   |          |
| 2010           | 296,393   | 105,096                   | 16,590   | 121,686 | 2.44     |
| 2011           | 314,320   | 109,016                   | 12,660   | 121,676 | 2.58     |
| 2012           | 328,648   | 113,083                   | 8,605    | 121,688 | 2.70     |
| 2013           | 328,366   | 117,300                   | 4,422    | 121,722 | 2.70     |
| 2014           | 353,896   | -                         | 170      | 170     | N/A *    |
| 2015           | 380,103   | -                         | -        | -       | N/A      |
| 2016           | 400,285   | -                         | 19,740   | 19,740  | 20.28    |
| 2017           | 404,630   | -                         | 58,250   | 58,250  | 6.95 **  |
| 2018           | 445,786   | 143,045                   | 58,250   | 201,295 | 2.21 *** |
| 2019           | 690,943   | 388,363                   | 54,357   | 442,720 | 1.56     |

\*City Hall paid off

\*\* New Loan for LLSWR Interest only

\*\*\*New Loan for LLSWR-10 Years

City of Fruitland Park, Florida  
**Fledge-Revenued Coverage**  
**Utility Revenues**  
Last Ten Fiscal Years

| Fiscal Year | Gross Revenues | Operating Expenses 1 | Net Revenue Available for Debt Service | Debt Service Requirements |          |         | Coverage |
|-------------|----------------|----------------------|--|---------------------------|----------|---------|----------|
|             |                |                      |  | Principal                 | Interest | Total   |          |
| 2010        | 647,289        | 835,458              | (188,169)                              | 90,585                    | 47,083   | 137,668 | 0.00     |
| 2011        | 706,202        | 809,609              | (103,407)                              | 92,947                    | 44,722   | 137,669 | 0.00     |
| 2012        | 755,723        | 767,017              | (11,294)                               | 95,369                    | 42,299   | 137,668 | 0.00     |
| 2013        | 717,546        | 632,016              | 85,530                                 | 97,856                    | 39,813   | 137,669 | 0.62     |
| 2014        | 708,707        | 629,842              | 78,865                                 | 100,408                   | 37,260   | 137,668 | 0.57     |
| 2015        | 720,160        | 805,234              | (85,074)                               | 103,026                   | 34,643   | 137,669 | 0.00     |
| 2016        | 775,528        | 824,943              | (49,415)                               | 105,713                   | 31,956   | 137,668 | 0.00     |
| 2017        | 910,404        | 781,986              | 128,418                                | 108,470                   | 29,198   | 137,668 | 0.93     |
| 2018        | 1,049,291      | 843,321              | 205,970                                | 111,300                   | 26,368   | 137,668 | 1.50     |
| 2019        | 1,453,689      | 1,238,526            | 215,163                                | 114,205                   | 23,464   | 137,669 | 1.56     |

1 Utility operating expenses exclusive of depreciation but including transfers to the General Fund for administrative expenses.

**Note:** Beginning in fiscal year 2006, covenants on the State Revolving Fund loans require a coverage ratio of 1.15 to 1.

City of Fruitland Park, Florida  
**Demographic and Economic Statistics**  
 Last Ten Fiscal Years

| Year  | 2010      | 2011      | 2012  | 2013      | 2014  | 2015       | 2016      | 2017      | 2018      | 2019   |
|---|-----------|-----------|-------|-----------|-------|------------|-----------|-----------|-----------|--------|
| Population  | 4,129     | 3,853     | 4,148 | 4,182     | 4,153 | 4,214      | 4,274     | 7,291     | 8,963     | 10,094 |
| Total Personal Income<br>of all Fruitland Park<br>Residents(in thousands) | \$ 86,416 | \$ 86,483 | N/A   | \$ 84,363 | N/A   | \$ 100,554 | N/A       | N/A       | N/A       | N/A    |
| Per Capita Personal<br>Income   | \$ 20,929 | \$ 22,036 | N/A   | \$ 20,173 | N/A   | \$ 23,862  | \$ 20,769 | \$ 21,476 | \$ 26,688 | N/A    |
| Median Age  | 41.7      | 41.9      | 42.0  | 42.0      | 45.1  | 45.0       | 47.0      | N/A       | N/A       | N/A    |
| School Enrollment<br>Fruitland Park<br>Elementary                         | 632       | 623       | 640   | 656       | 656   | 646        | 762       | 742       | 751       | 745    |
| Total Housing Units   | 1,739     | 1,772     | 1,662 | 1,662     | N/A   | 1,793      | 1,928     | 2025      | 2920      | N/A    |
| Owner occupied  | 1,118     | 1,188     | 1,477 | 1,477     | N/A   | 1,032      | 1,030     | N/A       | N/A       | N/A    |
| Renter occupied   | 414       | 359       | 469   | 469       | N/A   | 566        | 680       | N/A       | N/A       | N/A    |
| Vacant  | 207       | 225       | 185   | 185       | N/A   | 198        | 218       | N/A       | N/A       | N/A    |
| Lake County<br>Unemployment Rate  | 11.9%     | 10.6%     | 8.9%  | 6.9%      | 5.4%  | 5.4%       | 4.5%      | 3.50%     | 2.90%     | 2.70%  |

Population from the Florida Bureau of Economic and Business Research (BEBR)  
 Unemployment rate from the Florida Research and Data Base (<http://fred/labormarketinfo.com>)  
 Median Age, and Housing Units from Metro Orlando  
 Economic Development Commission  
 Hometown Locator  
 Per capita personal, total personal income from City-Date.com  
 School enrollment from FP Elementary

N/A - Information not available.

City of Fruitland Park  
**Demographic Statistics**  
 Last Ten Fiscal Years

POPULATION

| <u>Year</u> | <u>City of Fruitland Park</u> |                 | <u>Lake County</u> |                 |
|-------------|-------------------------------|-----------------|--------------------|-----------------|
|             | <u>Population</u>             | <u>% Change</u> | <u>Population</u>  | <u>% Change</u> |
| 2010        | 4,129                         | 3.80%           | 297,432            | 1.90%           |
| 2011        | 3,853                         | -1.07%          | 296,681            | -0.13%          |
| 2012        | 4,148                         | 7.11%           | 299,677            | 1.01%           |
| 2013        | 4,182                         | 0.82%           | 308,034            | 2.78%           |
| 2014        | 4,153                         | -0.69%          | 309,736            | 0.55%           |
| 2015        | 4,214                         | 1.47%           | 316,569            | 2.21%           |
| 2016        | 4,274                         | 1.40%           | 323,985            | 2.29%           |
| 2017        | 7,291                         | 41.38%          | 330,656            | 2.02%           |
| 2018        | 8,963                         | 18.65%          | 341,905            | 3.29%           |
| 2019        | 10,094                        | 11.20%          | 357,247            | 4.29%           |

LAKE COUNTY POPULATION DISTRIBUTION

| <u>Median age in Years</u> | <u>Age Distribution (Percentage)</u> |              |              |            |       |
|----------------------------|--------------------------------------|--------------|--------------|------------|-------|
|                            | <u>0-17</u>                          | <u>18-44</u> | <u>45-64</u> | <u>65+</u> |       |
| 1980                       | 43.2                                 | 17.8%        | 33.9%        | 22.9%      | 25.4% |
| 1990                       | 44.5                                 | 16.8%        | 33.7%        | 22.1%      | 27.4% |
| 2000                       | 45.0                                 | 17.1%        | 32.9%        | 23.7%      | 26.3% |
| 2009                       | 40.3                                 | 16.4%        | 30.8%        | 27.1%      | 25.7% |
| 2011                       | 47.9                                 | 13.5%        | 32.6%        | 29.3%      | 24.6% |
| 2013                       | 42.0                                 | 22.4%        | 26.1%        | 26.7%      | 24.8% |
| 2014                       | 46.0                                 | 21.8%        | 36.8%        | 15.2%      | 26.2% |
| 2018                       | N/A                                  | 18.8%        | 29.7%        | 26.1%      | 25.4% |
| 2019                       | 36.6                                 | N/A          | N/A          | N/A        | N/A   |

Source - Bureau of Economic Business research, University of Florida

City of Fruitland Park, Florida  
**Principal Employers**  
 September 30, 2019

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| <u>Employer</u>                     | <u>Employees</u> | <u>Rank</u> | <u>Percent of Total<br/>City Employment</u> |
|-------------------------------------|------------------|-------------|---|
| Wal-Mart                            | 310              | 1           | 8.2%  |
| Munn's Heating & Air                | 148              | 2           | 3.9%  |
| Bill Bryan Chrysler                 | 110              | 3           | 2.9%  |
| Fruitland Park Elementary<br>School | 110              | 4           | 2.9%  |
| City of Fruitland Park              | 94               | 5           | 2.5%  |
| Phillips Buick/Pontiac              | 90               | 6           | 2.4%  |
| <br>                                |                  |             |   |
| Total                               | <u>862</u>       |             | <u>22.8%</u>                                |
| <br>                                |                  |             |   |
| Total City Employment               | <u>3,780</u>     |             |   |

**Note:**

(2019 figures unavailable, used 2018 figures, updated City figures)

- Total City Employment from Metro Orlando Economic Development

City of Fruitland Park, Florida  
**City Government Employees by Function**  
 Last Ten Fiscal Years

|                           | 2010      | 2011      | 2012      | 2013      | 2014      | 2015      | 2016      | 2017      | 2018       | 2019       |
|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| <b>General Government</b> |           |           |           |           |           |           |           |           |            |            |
| Legislative               | 10        | 9         | 11        | 11        | 11        | 10        | 10        | 10        | 10         | 13         |
| Executive                 | 3         | 3         | 3         | 3         | 3         | 3.5       | 3.5       | 3.5       | 4          | 5          |
| Finance                   | 4         | 4         | 4         | 4         | 4         | 4.5       | 4.5       | 4.5       | 5          | 4          |
| Other General Government  | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1          | 1          |
| <b>Public Safety</b>      |           |           |           |           |           |           |           |           |            |            |
| Police Department         | 23        | 22        | 21        | 21        | 21        | 20        | 20        | 23        | 27         | 30         |
| Fire                      | 25        | 20        | 20        | 21        | 24        | 26        | 26        | 25        | 27         | 27         |
| Building Inspections      | 1         | 1         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          |
| <b>Transportation</b>     |           |           |           |           |           |           |           |           |            |            |
| Roads and Streets         | 3         | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 3          | 9          |
| <b>Culture/Recreation</b> |           |           |           |           |           |           |           |           |            |            |
| Library                   | 7         | 6         | 6         | 6         | 6         | 6         | 6         | 7         | 8          | 11         |
| Municipal Pool            | 8         | 8         | 7         | 7         | 7         | 8         | 8         | 8         | 10         | 11         |
| Recreation                |           |           |           |           |           |           |           |           |            |            |
| Maintenance               | 2         | 2         | 1         | 1         | 1         | 2         | 2         | 2         | 2          | 3          |
| Recreation Programs       | 3         | 2         | 2         | 2         | 2         | 3         | 3         | 3         | 4          | 5          |
| <b>Utilities</b>          |           |           |           |           |           |           |           |           |            |            |
| Water                     | 5         | 5         | 5         | 5         | 5         | 5         | 6         | 6         | 7          | 11         |
| Sewer                     | 1         | 0         | 0         | 0         | 0         | 1         | 1         | 1         | 2          | 2          |
| <b>Total Employees</b>    | <b>96</b> | <b>85</b> | <b>83</b> | <b>84</b> | <b>87</b> | <b>92</b> | <b>93</b> | <b>96</b> | <b>110</b> | <b>132</b> |

Source: City Finance Department

City of Fruitland Park, Florida  
**Operating Indicators by Function and Activity**  
 Last Ten Fiscal Years

|                                  | 2010  | 2011  | 2012  | 2013  | 2014  | 2015  | 2016 | 2017 | 2018 | 2019 |
|----------------------------------|-------|-------|-------|-------|-------|-------|------|------|------|------|
| Police Protection:               |       |       |       |       |       |       |      |      |      |      |
| Number of Sworn Police Officers  | 13    | 13    | 13    | 13    | 13    | 13    | 16   | 18   | 19   | 20   |
| Number of Reserve Officers       | 5     | 4     | 4     | 4     | 4     | 2     | 2    | 2    | 1    | 1    |
| Fire Protection:                 |       |       |       |       |       |       |      |      |      |      |
| Number of Volunteer Firefighters | 25    | 20    | 20    | 21    | 23    | 21    | 21   | 25   | 21   | 27   |
| Building Inspections:            |       |       |       |       |       |       |      |      |      |      |
| Construction Permits:            |       |       |       |       |       |       |      |      |      |      |
| Commercials                      | 1     | 0     | 1     | 1     | 1     | 9     | 3    | 1    | 3    | 1    |
| Residential                      | 6     | 3     | 3     | 6     | 9     | 529   | 861  | 792  | 110  | 105  |
| Roads and Streets:               |       |       |       |       |       |       |      |      |      |      |
| Street Resurfacing (miles)       | .7    | .25   | .0    | .0    | 1.31  | 3     | 0    | 7    | 4    | 4    |
|                                  |       |       |       |       |       |       | 0    | 1.6  | 1.2  | 1.1  |
| Recreation:                      |       |       |       |       |       |       |      |      |      |      |
| Number of City-wide events       | 2     | 2     | 2     | 3     | 3     | 3     | 3    | 4    | 4    | 4    |
| Municipal Water System:          |       |       |       |       |       |       |      |      |      |      |
| Number of Consumers              | 1,739 | 1,749 | 1,779 | 1,785 | 1,799 | 1,784 | 1826 | 1922 | 1981 | 2039 |
| New Connections                  | 11    | 2     | 5     | 6     | 14    | 12    | 10   | 63   | 62   | 35   |

Source: Various City departments



City of Fruitland Park, Florida  
**Capital Asset and Infrastructure Statistics**  
 Last Ten Fiscal Years

|                                    | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016  | 2017  | 2018  | 2019 |
|------------------------------------|------|------|------|------|------|------|-------|-------|-------|------|
| City Land Area (square miles)      | 6.6  | 6.6  | 6.83 | 6.83 | 6.83 | 6.84 | 7.274 | 7.287 | 7.295 | 7.31 |
| Police Protection:                 |      |      |      |      |      |      |       |       |       |      |
| Number of Stations                 | 1    | 1    | 1    | 1    | 1    | 1    | 1     | 1     | 1     | 1    |
| Number of Patrol Units             | 15   | 16   | 18   | 18   | 18   | 18   | 20    | 22    | 22    | 22   |
| Fire Protection:                   |      |      |      |      |      |      |       |       |       |      |
| Number of Stations                 | 1    | 1    | 1    | 1    | 1    | 1    | 1     | 1     | 1     | 1    |
| Number of Fire Trucks              | 2    | 2    | 2    | 2    | 2    | 2    | 2     | 2     | 2     | 2    |
| Culture and Recreation:            |      |      |      |      |      |      |       |       |       |      |
| Number of Libraries                | 1    | 1    | 1    | 1    | 1    | 1    | 1     | 1     | 1     | 1    |
| Number of Municipal Pools          | 1    | 1    | 1    | 1    | 1    | 1    | 1     | 1     | 1     | 1    |
| Number of Parks                    | 4    | 4    | 4    | 4    | 4    | 4    | 4     | 4     | 4     | 4    |
| Number of Baseball/softball fields | 3    | 3    | 3    | 3    | 3    | 3    | 3     | 3     | 3     | 3    |
| Number of Soccer Fields            | 1    | 1    | 1    | 1    | 1    | 0    | 0     | 0     | 1     | 1    |
| Number of Skate parks              | 1    | 1    | 1    | 1    | 1    | 1    | 1     | 1     | 1     | 1    |
| Number of Community Centers        | 1    | 1    | 1    | 1    | 1    | 1    | 1     | 1     | 1     | 1    |
| Municipal Water System:            |      |      |      |      |      |      |       |       |       |      |
| Wells                              | 5    | 5    | 5    | 5    | 5    | 5    | 5     | 5     | 5     | 5    |
| Water Towers                       | 1    | 1    | 1    | 1    | 1    | 1    | 1     | 1     | 1     | 1    |
| Ground Storage Tank                |      |      |      |      |      |      | 1     | 1     | 1     | 1    |

Well 6 is out of service

**Note:** The City implemented GASB 44 in fiscal year 2006.

Source: Various City departments

## Other Reports

**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**

The Honorable Mayor and City Council  
City of Fruitland Park, Florida

We have audited, 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, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the *City of Fruitland Park, Florida*, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 20, 2020, which includes a qualified opinion on governmental activities for the exclusion of net pension assets related to the Municipal Firemen's Retirement Plan.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the *City of Fruitland Park, Florida'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of *City of Fruitland Park's* internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in Appendix A, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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.

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. We consider the deficiencies described in Appendix A to be significant deficiencies.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether *City of Fruitland Park's* financial statements are free from 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 result of our tests disclosed no instances of noncompliance, or other matters that are required to be reported under *Government Auditing Standards*.

**City's Response to Findings**

The City's response to the findings identified in our audit are described in the accompanying report. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*McDiarmid Davis*

Orlando, Florida  
March 20, 2020



**MANAGEMENT LETTER**

Honorable Mayor and City Council  
City of Fruitland Park, Florida

**Report on the Financial Statements**

We have audited the financial statements of the *City of Fruitland Park, Florida*, as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated March 20, 2020 which includes a qualified opinion on governmental activities for the exclusion of net pension assets related to the Municipal Firemen’s Retirement Plan.

**Auditor’s Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant’s Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements accordance with Chapter 10.550, rules of the Auditor General. Disclosures in those reports, which are dated March 20, 2020, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report, except as noted below.

| Tabulation of Uncorrected Audit Findings |                  |                  |
|--|------------------|------------------|
| Current Year Finding #                   | 2018FY Finding # | 2017FY Finding # |
| 19-1                                     | 18-2             | 17-2             |

**Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

**Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate results of our determination as to whether or not the *City of Fruitland Park, Florida* has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions(s) met. In connection with our audit, we determined that the *City of Fruitland Park, Florida* did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. It is management’s responsibility to monitor the *City of Fruitland Park, Florida*’s financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the City Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*McDiarmid Davis*

Orlando, Florida  
March 20, 2020

### **ML19-1 - Pension Actuarial Valuations**

#### **Finding**

During our audit, it was noted that the Firemen's Retirement Trust obtains only triennial actuarial valuations, which do not include required information on the City's net pension asset or liability.

#### **Criteria**

Governmental accounting standards require valuations to be done every two years. Additionally, GASB Statement No. 68, requires the City to report the net pension asset or liability on the City's financial statements.

#### **Cause**

The State funds the actuarial valuations of the plan, and has not performed a valuation on the updated pension accounting standards.

#### **Effect**

City is not in compliance with governmental accounting standards.

#### **Recommendation**

We recommend that the City consider obtaining a separate actuarial valuation to be in compliance with governmental accounting standards.

### **ML 19-2 - Use of Purchase Orders When Required by Policy**

#### **Finding**

During our audit, we noted purchase orders were not issued for disbursements to a certain vendor as required by policy.

#### **Criteria**

City purchasing policy allows disbursements without the use of purchase orders in certain circumstances, such as when the invoiced rates and/or amounts are covered by a contract approved by City Council.

#### **Cause**

Disbursements were made without purchase order under a contract that had expired in a prior period.

#### **Effect**

The City paid rates for services that had increased since the most recent negotiated contract and were therefore not properly approved by City Council.

#### **Recommendation**

We recommend the City evaluate all vendors with open contracts with the City to ensure contracts are current and valid. Expired contracts should be renegotiated and/or renewed to protect the City from unanticipated pricing increases.



934 North Magnolia Avenue, Suite 100  
Orlando, Florida 32803  
407-843-5406  
www.mcdermittdavis.com

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH  
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

The Honorable Mayor and City Council  
City of Fruitland Park, Florida

We have examined City of Fruitland Park's (the City) compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2019. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City'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 the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the City'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 City's compliance with specified requirements.

In our opinion, City of Fruitland Park complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

*McDermitt Davis*

Orlando, Florida  
March 20, 2020





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506 W. Berckman Street  
Fruitland Park, FL 34731

Tel. (352) 360-6727  
Fax. (352) 360-6686

March 31, 2020

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

Re: City of Fruitland Park FYE September 30, 2019  
Dear Auditor General,

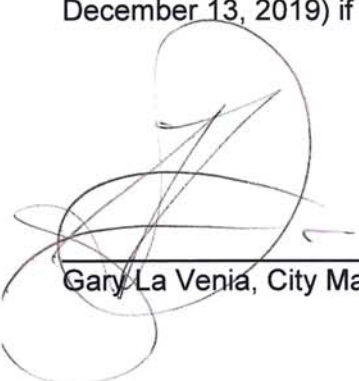
The management comments related to fiscal year ending September 30, 2019 were received by both the City Manager and the Finance Director.

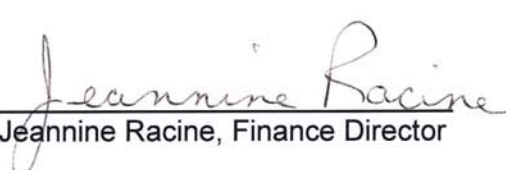
**ML 19-1 Pension Actuarial Valuations**

This pension is a very small pension for volunteer firefighters. The cost of an annual actuarial report would place a financial burden on this small trust, which consist of \$635,153 at the end of FY2019. Nonetheless we have decided to hire an actuary to complete an annual actuarial report in FY2020.

**ML 19-2 Use of Purchase Orders When Required by Policy** (contracts are approved by City Commission, contracts were expired, therefore not properly approved by City Commission therefore purchase orders were required)

Departments will have to do purchase orders for any payments over \$2500 (per purchasing policy updated December 13, 2019) if they cannot provide us with a copy of the current contract.

  
\_\_\_\_\_  
Gary La Venia, City Manager

  
\_\_\_\_\_  
Jeannine Racine, Finance Director

**CITY OF FRUITLAND PARK  
AGENDA ITEM SUMMARY SHEET  
Item Number: 4b**

**ITEM TITLE:** Resolution 2020-025 and Budget Amendment BT2020-017 Northwest Lake Soccer Field Grant

**For the Meeting of:** June 11, 2020

**Submitted by:** City Treasurer

**Date Submitted:** June 2, 2020

**Funds Required:** Yes (see Item Description)

**Attachments:** Proposed Resolution 2020-025 and Budget Amendment

**Item Description:** Budget Amendment BT 2020-017 adds \$50,000 to Northwest Lake Soccer Grant revenue (01001-33773) and to recreation improvements soccer field expense (01574-60630). The Northwest Lake Soccer interlocal agreement was approved January 9, 2020. This budget amendment will increase the FY 2019-20 budget by \$50,000.

**Action to be Taken:** Adopt Resolution 2020-025.

**Staff's Recommendation:** Approve Resolution 2020-025 and Budget Amendment BT2020-017 Northwest Lake Soccer Field Grant

**Additional Comments:** None

**City Manager Review:** Yes

**Mayor Authorization:** Yes

RESOLUTION 2020-025

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AMENDING THE 2019/2020 FISCAL YEAR BUDGET PURSUANT TO SEC. 6.07 OF THE CITY CHARTER TO INCREASE LAKE COUNTY SOCCER GRANT REVENUE BUDGET AND THE RECREATION IMPROVEMENTS SOCCER FIELD EXPENSE BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Fiscal Year 2019-2020 budget of the City of Fruitland Park was adopted on September 19, 2019; and

WHEREAS, Lake County Soccer Grant ILA was approved January 9, 2020; and;

WHEREAS, it is necessary to increase revenues in the General Fund by \$50,000 for funds awarded the Northwest Lake Soccer Field; and:

WHEREAS, the City Commission desires to amend the 2019-2020 Fiscal Year budget to increase the Rec Improvement Soccer Field Expense Budget by \$50,000.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA:

Section 1. The 2019/2020 budget adopted on September 19, 2019 is amended as set forth in Exhibit "A" attached hereto.

Section 2. This resolution shall take effect immediately upon its final adoption by the City Commission of the City of Fruitland Park, Florida.

PASSED AND RESOLVED this 11th day of June, 2020, by the City Commission of the City of Fruitland Park, Florida.

---

City of Fruitland Park  
Chris Cheshire, Mayor

Attest:

---

Esther B. Coulson  
City Clerk

Mayor Cheshire                    \_\_\_(Yes), \_\_\_(No), \_\_\_(Abstained), \_\_\_(Absent)  
Vice Mayor Gunter                \_\_\_(Yes), \_\_\_(No), \_\_\_(Abstained), \_\_\_(Absent)  
Commissioner Bell                \_\_\_(Yes), \_\_\_(No), \_\_\_(Abstained), \_\_\_(Absent)  
Commissioner DeGrave            \_\_\_(Yes), \_\_\_(No), \_\_\_(Abstained), \_\_\_(Absent)  
Commissioner Mobilian           \_\_\_(Yes), \_\_\_(No), \_\_\_(Abstained), \_\_\_(Absent)

Approved as to form and legality:

\_\_\_\_\_  
Anita Geraci-Carver  
City Attorney

CITY OF FRUITLAND PARK

Interfund Budget Amendment: #

BT2020-017

To: CITY MANAGER

Date: 2-Jun-2020

Prepared by: Finance Director  
Department Head

Approved: City Manager

REVENUES:

Object name & # 01001-33773 LAKE CO SOCCER FLD REC GRANT Amount: 50,000 Inc/Dec

Object name & # Amount: Inc/Dec

Object name & # Amount: Inc/Dec

Object name & # Amount: Inc/Dec

Object name & # Amount: Inc/Dec

Object name & # Amount: Inc/Dec

EXPENDITURES:

Object name & # 01574-60630 SOCCL IMPROVEMENTS SOCCER Amount: 50,000 Inc/Dec

Object name & # Amount: Inc/Dec

Object name & # Amount: Inc/Dec

Object name & # Amount: Inc/Dec

Object name & # Amount: Inc/Dec

Object name & # Amount: Inc/Dec

Explanation: SOCCER FIELD GRANT AWARDED FOR FY2020 FOR \$50,000.

LAKE COUNTY REC GRANT AGREEMENT APPROVEN BY COMMISSION ON 1/9/200

Approved by Commission: 6/11/2020  
Date

City Clerk

City Finance Director

Mayor

**CITY OF FRUITLAND PARK  
AGENDA ITEM SUMMARY SHEET  
Item Number: 4c**

**ITEM TITLE:** City Hall Emergency Generator Quotes  
**For the Meeting of:** June 11, 2020  
**Submitted by:** City Manager/Public Works Director  
**Date Submitted:** June 11, 2020  
**Funds Required:** Yes, (\$57,261 Hazard Mitigation Grant)  
**Account number:**  
**Amount Budgeted:**  
**Amount Required:**  
**Balance Remaining:**  
**Attachments:** Generator quotes.

**Item Description:** City Hall Emergency Generator (Police and Fire Departments and Emergency Medical Services) Quotes:

- Electrical Works - \$30,065,
- Prime Electric LLC - \$24,500,
- Cummings Inc. Power Generation - \$40,620 and
- RingPower CAT Power Systems, \$94,238.57

**Action to be Taken:** City Commission discretion

**Staff's Recommendation:** To be addressed by the city manager.

**Additional Comments:** Adopted by Resolution 2019-063,  
November 14, 2019.

**City Manager Review:** Yes

**Mayor Authorization:** Yes

307 East Main St  
 Leesburg, FL 34748  
 www.ElectricalWorksFlorida.com  
 (352)460-0810



City of Fruitland Park Public Works Director  
 506 West Berckman Street  
 Fruitland Park, FL 34731

Estimate # 3565  
 Estimate Date 04-01-20  
**Total \$30,065.00**

352-308-5579

| Item                             | Description   | Unit Cost   | Quantity | Line Total  |
|----------------------------------|---|-------------|----------|-------------|
| (none)                           | <p>City of Fruitland Park, City Hall - Install City Supplied 80KW Generator and 800amp Automatic SE Transfer Switch</p> <p>Price includes retaining wall and additional fill dirt for new equipment to be level in area discuss during walk through.</p> <p>Price includes crane offloading</p> <p>Price includes concrete pads for new equipment and any patch work.</p> <p>City of Fruitland Park will need to decided how long electrical system can be down. Temporary generator that matches building voltage (120/208v) would be needed if building can not be down. Temporary cables would be needed and tied into existing electrical during construction process.</p> <p>**Weekend shutdown is an option, but price would have to adjusted to include afterhours inspections, weekend charges from COL electric department, and EW weekend labor charges.</p> <p>City is responsible for handling diesel fuel delivery and fill up</p> | \$0.00      | 1.0      | \$0.00      |
| Permitting And Professional fees | Permitting and Professional Fees  | \$200.00    | 1.0      | \$200.00    |
| (none)                           | <p>Materials, Trips, and Labor</p> <p>Crane Unloading<br/>           Concrete for Pads and Patch Work<br/>           Conduits<br/>           Wiring<br/>           Misc Materials</p>   | \$29,865.00 | 1.0      | \$29,865.00 |

**THIS IS AN ESTIMATE**

**Subtotal \$30,065.00**  
 Tax \$0.00



**Disclaimer****Estimate Total****\$30,065.00**

- \* All materials property of Electrical Works, until paid in full.
- \* No Change of Venue.
- \* By proceeding, you agree to our terms and conditions, which can be viewed at our office.
- \* Any repairs to walls, ceilings, floors, and soffits will be repaired by owner and at owners expense.
- \* All cancellations require a minimum 12 hour notice, if not, a minimum truck fee will be billed @ \$75.00.
- \* All estimates over \$1,000.00 require a 50% down payment, with the remaining balance to paid upon completion of work unless notated otherwise in the estimate.
- \* Estimates are based on items listed, any additional work or changes will be billed at additional cost.

**Qualifications and Clarifications:****\* Inclusions:**

\*

**\*Exclusions:**

- \* Normal maintenance including but not limited to: cleaning, torque and tightening
- \*Asbestos (and other hazardous substances) identification, detection or abatement.
- \*Patching and painting of finished surfaces.
- \* Any electrical item designated on plans / specs that do not have a circuit # and panel designation associated with such items unless otherwise noted above.
- \* We intend to complete all work in accordance with local & national electrical codes for the work described above. Repairs to existing wiring and systems that do not comply with codes or regulations are excluded unless otherwise noted herewith.
- \* Repairs to existing inoperable equipment are excluded unless otherwise noted herewith.
- \* We guarantee our work to be free from defects for one year from completion. Repairs to defective workmanship or materials within this period will be made at no cost. This warranty excludes: unauthorized service, misuse, negligent care, improper maintenance, reused products, items furnished by others, lamps, unusual wear and tear, vandalism, obsolescence, weather damage or other cause beyond Electrical Works control.
- \* Electrical Works has made no provisions for additional cost and time incurred for accessing or modifying existing underground connection point(s) for existing utilities which are not installed per electrical code, minimum required depth, depths exceeding industry standard, depths requiring supported excavation applications, unforeseen underground conditions which were not disclosed or existing utilities not identified which come in conflict with our work.
- \* Electrical Works has no provisions for any well point extraction in this proposal.

**Schedule:**

- \* Electrical Works agrees to furnish a sufficient number of qualified workers to perform the work in sequence with a mutual schedule. No provisions have been included for overtime, multiple shifts, weekend or holiday work unless otherwise stated.
- \*We anticipate a duration of approximately TBD working days or our scope of work during the overall schedule of the project.
- \*We will rely upon the work of other trades to be completed in a timely manner prior to our follow-on work.

**Customer Responsibilities:**

For Electrical Works to properly perform the work, the customer shall:

\*Provide a safe work environment.

\*Allow access to the work site and use of building services including but not limited to: parking, water, restrooms and storage areas.

\*Provide Electrical Works with work rules and special instructions prior to the performance of the work.

\*Remove obstacles from the work area(s) and keep areas clear of equipment, supplies and materials.

\*Allow adequate time/phasing for the work and not impede or delay the performance of Electrical Works' work.

\*Provide information in the customer's possession that may aid the performance of the work such as: O&M manuals, operation instructions, as-built drawings, maintenance logs, utility records, etc.

\*Promptly notify Electrical Works of any unusual operation conditions.

\*Allow Electrical Works to stop, start, shutdown, turn-off and turn-on equipment as necessary to perform the work.

Provide waste disposal facilities. Electrical Works will remove packaging, trash and waste generated in the performance of this work and place in the customer's waste containers.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_



# **PRIME**

## **ELECTRIC, LLC**

EC13003896

MBE Certified

1229 West Main Street

Leesburg, FL 34748

352-728-5966 Phone

352-728-5921 Fax

May 19, 2020

**Project: City of Fruitland Park Generator  
Fruitland Park, Florida  
Bid Package #16000-ELECTRICAL**

Prime Electric, LLC. is pleased to offer the following proposal for the above referenced project. Prime Electric will supply all material, equipment, and labor necessary for the following scope:

**Included in scope of work:**

- 1) Provide labor and materials for concrete pad.
- 2) Provide labor and materials to connect Owner provided transfer switch and MDP.
- 3) Provide and install new circuits from control panel to genset and transfer switch.
- 4) Conduit and controls are considered existing. If any modification of either existing system is needed it is not part of this proposal.
- 5) Crane to unload and set the generator in final position.
- 6) Permit fees included.

**Not included in scope of work:**

Generator, transfer switch, Fuel, Fuel piping, starters and pumps, signage, power company charges for new service, power company fees, surveying, energy consumption costs required for construction and temporary power, field painting of electrical equipment, electrical equipment not shown on drawings listed above.

**Qualifications:**

1. Prime Electric, LLC shall make no changes in design without the written approval of the Project Electrical Engineer. Changes in design shall be interpreted as a change which affects the capacity, reliability, cost, operation, location, or safety of the building systems, or any parts thereof, including changes which may be required to conform to National, State or Local regulations and/or codes.
2. Pursuant to chapter 21-H of the Florida Administrative Code and Chapter 471 of the Florida Statutes, all work shall comply with national and local code requirements as designed by the Project Electrical Engineer and as indicated on the electrical drawings. Any applicable code

items that may be required by local authorities and have not been shown on the project documents are not included in the base quote (inclusive of any items left to interpretation by local Building Authorities). Prime Electric, LLC will not assume the liability nor accept any responsibility for the design, or re-design, or engineer issued drawings to achieve code compliance without amended documents issued by the Project Architect and/or Electrical Engineer.

3. Overtime and premium time labor costs bid amount based on normal forty-hour workweek as required to maintain project schedule and as established by the bid documents.
4. Grounding certification will comply with the requirements of NFPA 70 (NEC) 2017 edition. Article 250.26.

**BASE BID .....\$24,500.00**

Proposal is valid for (30) days. All applicable permit, sales tax, and freight costs have been included. Thank you for giving Prime Electric, LLC an opportunity to participate with you on this project. Please call if you have any questions or if I can further assist you in any way.

Respectfully,

Wylie Hamilton  
President

Our energy working for you.™



Quotation

Cummins Inc.  
321 SW 52 Avenue  
Ocala FL 34474 United States  
Direct: 407-908-2493  
April 23, 2020

Project Name: Fruitland Park City Hall 100kW

Quotation: 372600000135198

Thank you for your inquiry. We are pleased to quote as follows:

|                 |  | USD      |
|-----------------|--|----------|
| Item            | Description  | Qty      |
|                 | <b>Diesel Genset: 60Hz-100kW</b>                                   |          |
| US-Stat         | U.S. EPA, Stationary Emergency Application                         | 1        |
| <b>C100 D6C</b> | <b>Genset-Diesel, 60Hz, 100kW-Standby Rating</b>                   | <b>1</b> |
| A331-2          | Duty Rating-Standby Power  | 1        |
| L090-2          | Listing-UL 2200  | 1        |
| L193-2          | NFPA 110 Type 10 Level 1 Capable                                   | 1        |
| L169-2          | Emissions Certification, EPA, Tier 3, NSPS CI Stationary Emergency | 1        |
| F231-2          | Enclosure-Alum, Sound Attenuating                                  | 1        |
| <b>R098-2</b>   | <b>Voltage-120/208,3 Phase,Wye,4 Wire</b>                          | <b>1</b> |
| <b>BB93-2</b>   | <b>Alternator-60Hz,12L,208/120V,105C,40C amb, IMS</b>              | <b>1</b> |
| H703-2          | Generator Set Control-PowerCommand 2.3                             | 1        |
| <b>B184-2</b>   | <b>Exciter/Regulator-Permanent Magnet, 3 Phase Sensor</b>          | <b>1</b> |
| A366-2          | Engine Governor-Electronic, Isochronous Only                       | 1        |
| H720-2          | Amp Sentry TM Protective Relay                                     | 1        |
| H012-2          | Gauge-Oil Pressure   | 1        |
| H606-2          | Meters-AC Output ,Analog   | 1        |
| K796-2          | Stop Switch-Emergency  | 1        |
| H609-2          | Control Mounting-Left Facing                                       | 1        |
| A292-2          | Heater-Alternator, 120 Volt AC                                     | 1        |
| <b>KX51-2</b>   | <b>Circuit Breaker, Loc A,125A-400A,3P,LSI,600VAC,80%,UL</b>       | <b>1</b> |
| <b>KV83-2</b>   | <b>Circuit Breaker, Loc B,30A,3P,600VAC,80%,UL</b>                 | <b>1</b> |
| <b>P178-2</b>   | <b>Enclosure Color-Sandstone, Aluminum Enclosure</b>               | <b>1</b> |
| <b>F252-2</b>   | <b>Enclosure - Wind Load 180MPH, ASCE7-10</b>                      | <b>1</b> |
| <b>C303-2</b>   | <b>Fuel Tank-Regional, 2 Wall, Sub Base, 48Hr (400-gallon)</b>     | <b>1</b> |
| C127-2          | Separator-Fuel/Water   | 1        |
| C310-2          | Switch-Low, 40% Fuel   | 1        |

|   |  |          |
|---|--|----------|
| C312-2  | Mechanical Fuel Gauge                                | 1        |
| C318-2  | Switch-Fuel Tank, Rupture Basin, Installed           | 1        |
| A422-2  | Engine Starter - 12 VDC Motor                        | 1        |
| A333-2  | Battery Charging Alternator-Normal Output            | 1        |
| BB89-2  | Battery Charger - 6 Amp, Regulated                   | 1        |
| E125-2  | Engine Cooling-High Ambient Air Temperature          | 1        |
| H389-2  | Shutdown-Low Coolant Level                           | 1        |
| E089-2  | Extension-Engine Coolant Drain                       | 1        |
| H669-2  | Engine Coolant-50% Antifreeze, 50% Water Mixture     | 1        |
| E153-2  | Coolant Heater, Cold Ambient                         | 1        |
| D041-2  | Engine Air Cleaner-Normal Duty                       | 1        |
| H706-2  | Engine Oil   | 1        |
| L026-2  | Test Record-Certified                                | 1        |
| <b>L028-2</b>   | <b>Genset Warranty- Base 2 years</b>                 | <b>1</b> |
| F253-2  | Rack, Larger Battery                                 | 1        |
| H268-2  | Extension-Oil Drain                                  | 1        |
| A045J201  | Annunciator-RS485, Panel Mount w/ Enclosure          | 1        |
| <b>CSS</b>  | <b>Startup/Testing</b>                               | <b>1</b> |
| <b>Delivery</b>   | <b>Delivery (unloading by others)</b>                | <b>1</b> |
| <br>  |  |          |
| <b>Service Entrance Transfer Switch-Electronic Control:800A</b> |  |          |
| OTECSE800   | SrvcEntrTransferSwitch,PwrCmd,800 Amp                | 1        |
| A028-7  | Poles-3  | 1        |
| S043-7  | Listing-UL 1008                                      | 1        |
| A044-7  | Frequency-60 Hertz                                   | 1        |
| A042-7  | System-3 Phase,3 Wire Or 4 Wire                      | 1        |
| <b>R021-7</b>   | <b>Voltage-208 VAC</b>                               | <b>1</b> |
| B002-7  | Cabinet-Type 3R                                      | 1        |
| M033-7  | Genset Starting Battery-12VDC                        | 1        |
| J030-7  | Clock-Exercise, External                             | 1        |
| M032-7  | Relay-Elevator Signal                                | 1        |
| <b>G004-7</b>   | <b>Transfer Switch Warranty-2 Year Comprehensive</b> | <b>1</b> |

|                          |                    |
|--------------------------|--------------------|
| <b>100kW Grand Total</b> | <b>\$44,800.00</b> |
| <b>80kW Grand Total</b>  | <b>\$40,620.00</b> |

**Please Note:**

- Cummins Nema3R Service Entrance Transfer Switch is included.  
To Add a Nema4X 305 Stainless Steel enclosure .....Add \$7,228.00
- Generator includes a 30-amp circuit breaker to feed power zone step down transformer.  
Power Zone step down transformer is not included.
- This proposal includes equipment and commissioning services only; Installation is by others.

(check appropriate action):  
RELEASE \_\_\_\_\_ Hold for Approval \_\_\_\_\_  
Approval and terms acceptance

\_\_\_\_\_  
Customer Signature                      Date

\_\_\_\_\_  
Customer Name (printed)

\_\_\_\_\_  
Company Name

CUMMINS Sales & Service  
POWER GENERATION

The following are the "Terms of Acceptance of Orders and Conditions of Sale." These terms also appear on the Acknowledgment of Sale form and are reproduced here. CUMMINS Sales & Service, sales are limited to and made exclusively on these terms and CUMMINS Sales & Service, acceptance of any order is limited to the terms of the Seller and rejects any additional terms contained in any document that may be proposed by the Buyer

1. This Quotation is valid for 60 days \* of the date quotation, Price shall remain firm provided our submittal drawings are approved and returned within 60 days after submission, and the ship date of the equipment is not extended by you or your customer beyond our published lead times . Delays or extension of the above lead times may necessitate escalation charges, on some or all equipment ordered.

2. Delivery is F.O.B. Factory. Freight is prepaid and allowed to the first destination within the continental United States. Generators (smaller than 601 kW) are shipped in an enclosed truck. Open trucking deliveries are available at an additional cost. Larger units are shipped via flatbed truck.

3. Prices for generators, transfer switches, switchgear and loose accessories as required, will be invoiced at the time of shipment, or when ready for shipment. Should the buyer delay, defer or refuse delivery, additional handling and storage charges may be assessed in lieu of the above stated escalation charges.

4. The equipment supplied by this manufacturer is custom fabricated to order and is subject to cancellation charges.

Switchgear, Generators and all build to order equipment are subject to the following minimum charges assessed for cancellation of any order: 25% of total order price if cancellation is received in our office between the date of order entry and the date we receive written submittal drawing approval. 50% of total order price if cancellation is received in our office after we receive submittal drawing approval.

75% of total order price if cancellation is received in our office 60 or fewer days before the scheduled shipping date of the order. 85% of total order price if cancellation is received in our office after the equipment is assembled.

The exact dollar value of the cancellation charge will be determined after our costs due to the cancellation are determined. A written notice of cancellation is required. The Standard generator cancellation charges are 25% of the total order price after release of order from our factory.

5. Payment terms are net 30 days from date of invoice, subject to approval of our credit department at the time of the order. Non domestic orders (final delivery locations outside the U.S.) are subject to a deposit of 25% at the time of order. Balance shall be paid prior to shipment. Export order (delivery outside the US) may require a letter of credit drawn on a U.S. bank. Retainage shall be limited to 10%. Payment of retainage is due at completion of start up or payable no later than 90 days from the original invoice.

6. Cummins Sales & Service is not responsible for delays in delivery due to fire, strikes, accidents, Acts of Nature, war, explosion, flood, accidents or other causes beyond our control. Quoted shipping schedules are not guaranteed and subject to change without notice. In no case is Cummins Sales & Service responsible for incidental or consequential damages. Cummins Sales & Service does not accept liquidated damages as a part of third party contracts.

7. Each product offered in this quotation is accompanied by an expressed written manufacturer's warranty and is the only warranty offered.

8. An order for the equipment covered by this quotation will be accepted on a hold for release basis. Your order will not be released and scheduled for production until written approval to proceed is received in our office.

9. The quotation offered here in is limited to the plans and specification sections listed on our quotation. No other sections shall apply. Additional requirements for administrative items may require additional cost.

10. Unless otherwise stated on our quotation, O&M manuals are limited to one set. Additional sets of O&M manuals are available at an additional cost. The manufacturer's standard format shall apply. Custom O&M manuals will be available at an additional charge.

11. Start up services, load bank testing, and owner training are not provided unless stated on our quotation. Start up services will not proceed until the buyer's account is current and in good standing.

12. Our standard quotation does not include off unit wiring, off unit plumbing, off-loading, rigging, installation, exhaust insulation or fuel.

13. Notice to Florida Customers. Responsibility for testing of fuel tank(s) provided by any party, as required under FDEP ( Florida Department of Environmental Protection) Chapters 62-761 and 62-762, is the responsibility of the installing Contractor and Generator Permit Applicant. Cummins Sales & Service is not responsible for damages or costs incurred by any party, when a fuel tank is filled before field testing required under FDEP or testing mandated by a Local Inspector of Authority under FBC, is performed.

14. Taxes unless otherwise stated are not included in our price.

15. All CUMMINS work will be performed with high regard to safety and in compliance with all local and federal safety / environmental requirements. Safe access must be provided and maintained by the equipment owner to all equipment being started up by our personnel.

16. Cummins takes exception to any NETA testing. This testing shall be conducted by a certified third party company provided by others. Cummins recommends coordinating the testing process with our project management and service group to avoid any procedures that can potentially damage the generators. In addition, Cummins does not recommend repeated hi-pot testing of generator windings. Upon customer's request, Cummins can provide a list of the tests that are done during the manufacturing of the generator.

17. Exclusion for AHJ Requirements of Field Testing on Diesel Fuel Tanks.  
The local AHJ may require the Generator Permit holder (Owner, Contractor / Installer or CM ) to perform one or more field tests on fuel tanks holding combustible liquids. A detailed explanation of the field testing requirements for diesel fuel tanks is outlined in FDEP and NFPA-30, 2013. The purchaser, installer and owner should contact the local AHJ in regard to meeting all local requirements for field testing, before ordering diesel fuel storage equipment. Be advised, that Cummins is acting only as a supplier (Vendor) in the transaction represented by this Quotation, and does NOT make any allowances for coordinating the execution of field testing or, make allowances for payment of the same in the price as Quoted. By acceptance of this Quotation, the Purchaser hereby acknowledges this Exclusion.

#### **Submitted by**

---

**Marc Myers**  
**marc.myers@cummins.com**  
**Mobile: 407-908-2493**



**Ring Power**



**OLYMPIAN**  
GENERATORS



**Your North and Central Florida Caterpillar Dealer**

**ST. AUGUSTINE**  
500 World Commerce Prkwy  
St. Augustine, FL 32092  
904-737-7730

**TALLAHASSEE**  
4752 Capital Circle NW  
Tallahassee, FL 32303  
850-562-1622

**OCALA**  
6202 N US 301/441  
Ocala, FL 34475  
352-732-4600

**ORLANDO**  
9901 Ringhaver Dr.  
Orlando, FL 32824  
407-855-6195

**TAMPA**  
9797 Gibsonton Dr  
Riverview, FL 33569  
813-671-3700

**SALES**

**SERVICE**

**PARTS**

**LEASING**

**RENTALS**

**QUOTATION / SALES AGREEMENT / SECURITY AGREEMENT**

DATE: **04.15.20**

QUOTATION NO: **RB20-215.Sourcewell**

CUSTOMER NAME: **City of Fruitland Park**  
ADDRESS: **506 West Berkman St**  
CITY/STATE/ZIP: **Fruitland Park 34731**  
CONTACT: **Rob Dicus**  
PHONE: **904-599-8815**

ESTIMATED SHIPPING LEAD TIME: **Generator In Inventory. Transfer Switch 7-9 Weeks From Approved Submittals**  
SHIPPING VIA/FOB: **Jobsite**  
ESTIMATED SUBMITTAL LEAD TIME: **2-3 weeks**  
JOBSITE ADDRESS: **506 West Berkman St**  
CITY/STATE/ZIP: **Fruitland Park, 34731**  
PROJECT NAME: **Fruitland Park City Hall D-80 Turnkey**

**TERMS: Payment Made In Full within 10 Days of Delivery.**

| DESCRIPTION OF MATERIAL | UNIT PRICE | EXTENSION |
|-------------------------|------------|-----------|
|-------------------------|------------|-----------|

Ring Power is pleased to offer this price per the Sourcewell CAT Contract # 120617-CAT.  
**Sourcewell Member ID # To Be Listed Here Upon Registration For Auditing Purposes**

**One (1) New Caterpillar Diesel Fueled Generator. Model D-80, Rated 80 KW Standby power at 0.8 PF, 208 Volt 3 Phase, 4 Wire, 60 Hz at 1800 RPM, with following options:**

- UL Listed 2200 Packaged Gen Set, NFPA 110 Upgrade
- Permanent Magnet
- Main UL Circuit Breaker 250 Amp Adjustable Trip Setting
- Shunt Trips & Auxiliary Contacts
- Generator Set Isolators
- Electric Start
- EMCP 4.2 Control Panel With Safety Shutdowns
- Voltage Regulator IVR
- Governor
- Jacket Water Heater

Quotation Accepted By: \_\_\_\_\_ Date: \_\_\_\_\_ Tax No.: \_\_\_\_\_

Customer: \_\_\_\_\_ Salesman's Signature: *Rainer Berry*

Rainer Berry: Retail EPG Sales

**TERMS**

- This offer to sell is made subject to buyer's acceptance within ten (10) days from this date (noted above).
- All quoted prices are subject to change without notice. Those in effect on the date of shipment shall prevail.
- Subject to credit approval.
- Used equipment is subject to prior sale.
- A 25% restocking fee will be assessed for all canceled orders or returned materials.
- No retainage to be withheld. Ring Power Systems is an equipment supplier and is not a sub-contractor. Our terms are Net 10 days.
- No sales tax is included.
- Buyer grants to seller a security interest in all equipment as described in this agreement until such time as payment is made in full in accordance with the terms and conditions of this agreement and in accord with the seller's credit application.
- Ring Power requires a purchase order to secure this sales agreement.

| DESCRIPTION OF MATERIAL   | UNIT PRICE          | EXTENSION          |
|---|---------------------|--------------------|
| <i>Generator Continued</i>  |                     |                    |
| <ul style="list-style-type: none"> <li>Battery &amp; Battery Charger</li> <li>Anti-Condensation Heater</li> <li>130C Temp Rise Over 40C Ambient</li> <li>Factory Aluminum Sound Attenuated Enclosure CAT White</li> <li>Factory UL142 Rated Sub Base Fuel Tank. 394 Gallon. Designed to Provide a minimum of 48 Hours Run Time @ 100% Load</li> </ul> |                     |                    |
| <b>Total LIST Price for Above for CAT Items</b>   | <b>\$ 49,305.00</b> |                    |
| Sourcewell Consortium Contract Discount – 31% off of List Price   | (\$15,284.55)       |                    |
| <b>CAT Generator Set Price with Sourcewell Discount</b>   | <b>\$34,020.45</b>  | <b>\$34,020.45</b> |

**NOTE: Free Four Year Platinum Warranty Included Per Sourcewell Contract Terms**

**One (1) New Automatic Transfer Switch**

|   |                     |                    |
|---|---------------------|--------------------|
| <ul style="list-style-type: none"> <li>ASCO 300 Series, Open Transition, Service Rated Transfer Switch: 800 Amperes PAD MOUNTED</li> <li>Nema 3R Outdoor Rated Enclosure</li> <li>Programmable Engine Exerciser</li> <li>Anti-Condensation Heater with Thermostat Wired to Load Terminals</li> <li>120 VAC Shunt Trip on Normal Source Breaker</li> </ul> |                     |                    |
| <b>Total LIST Price for Above Sourced Goods</b>   | <b>\$ 23,513.51</b> | <b>\$23,513.51</b> |
| Sourcewell Consortium Contract Discount – 5% off List Price or typical sale price if no list price is available per the Sourcewell Contract   | (\$1,175.68)        |                    |
| <b>ATS Price with Sourcewell Discount</b>   | <b>\$22,337.83</b>  | <b>\$22,337.83</b> |

**Scope of Installation As Follows**

- Licensed Electrical Contractor Provided For:** Supply and Install all required conduit and wiring for the installation of 80 KW, 208 Volt, 3 Phase generator set & 800 Amp, Service Rated, Automatic Transfer Switch. Supply & Install all required conduit & wiring to locate a remote annunciator Inside Office. Permitting & Engineering Fees Included. Crane, Rigging, & Offloading Included
- Licensed General Contractor Provided For:** Site Prep. Equipment & labor for the Preparation of a Retaining Wall, And Pads for ATS & Generator.
- Re-Wiring of Stock Generator Voltage to Required 208 Volt
- Replacement of Stock Generator 250 Amp Main Breaker with 400 Amp Adjustable Trip Breaker. Breaker Dialed down to meet Generator output.
- Delivery of all Equipment, Pre Start Up Inspection, Start Up Commissioning, Load Testing, & Customer Operation - Maintenance Training

**Support Services Receive 5% off List Price or the typical sale price if no list price is available per the Sourcewell Contract**

|   |                    |                    |
|---|--------------------|--------------------|
| <b>Installation: Total Net with Sourcewell Consortium Contract Discount</b> | <b>\$37,880.29</b> | <b>\$37,880.29</b> |
| <b>Total Net Per Sourcewell Contract # 120617-CAT</b>                       | <b>\$94,238.57</b> | <b>\$94,238.57</b> |

**See Pg. 3 For Notes**

| DESCRIPTION OF MATERIAL | UNIT PRICE | EXTENSION |
|-------------------------|------------|-----------|
|-------------------------|------------|-----------|

**Clarifications:**

- Purchase orders must include the current Sourcewell contract number 120617-CAT.
- Caterpillar 4 Year Manufacturer's Warranty Included at No Charge Per Sourcewell Contract
- Temporary rental standby power is not included in this proposal.
- Customer will need to decide hours for outages. If building utility cannot be down, a temporary generator and cables that match building voltage will be needed to tie into existing electrical during construction process.
- Diesel fuel delivery & fill prior to start up commissioning to be provided by others.

**Notes:**

1. No Specification or Drawings Provided. Ring Power is Quoting to Meet Intent of Project Per Customer Request & Site Assessments
2. The above price includes Installation, start-up, testing, and customer training (during normal business hours, Monday-Friday, 8 AM - 4PM). Equipment installation must complete and equipment ready to start-up. This includes all auxiliary power for generator/enclosure accessories, interconnect wiring, Remote Annunciators, etc. If there are questions regarding the locations for termination, our Project Manager will assist you. Return service calls due to incomplete installation (outside of Ring Power's control) may result in additional charges.
3. Training that is to be videotaped, requires Ring Power approval in advance. RPC "Video Recording Agreement" / waiver signed by the customer / end-user in advance. Videographer / Recording Equipment to be provided by others.
4. No installation (including shipped loose accessories), labor, conduit, wire, equipment off loading, anchor bolts, pad, natural gas piping and gas flow meters is included
5. Third Party Testing provided by others (i.e. NETA, Infrared Scanning, etc...) In some cases, based on the generator set package weights and dimensions, items may ship loose and must be re-assembled by the contractor on site. Those items might include the fuel tank, load frame & generator, generator enclosures, mufflers, etc...
6. For fuel tanks over 550 Gallons, it is the Contractor or Owners responsibility to notify the appropriate State, and/or local regulatory agencies prior to delivery of the fuel storage tank so that it can be inspected prior to fueling. The FDEP Registration form will be provided in the Ring Power Submittal. Per FDEP Breach of Integrity Testing Guidance, tanks will ship from the factory with a vacuum/gauge installed. On-site testing is not included.
7. No sales tax included
8. Proposal is based on information supplied by the Customer.
9. Ring Power will be supplying equipment as described in the attached documentation.
10. No equipment will be ordered without an approved Purchase Order.
11. Equipment shipped will be invoiced for at the time of delivery.
12. **Ring Power will not release equipment for production until we have received the signed sales agreement or PO and signed and approved submittal from our customer. This is done to insure that we are providing quality equipment that fits our customer's needs.** If you need any assistance, please contact your sales representative.

Thank you for considering Ring Power Systems for your generator needs

Rainer Berry

*Rainer Berry*

Ring Power Systems, Retail Generator Sales NE Florida, Central FI  
 904-494-7561 Office 904-679-9706 Cell  
 Rainer.Berry@Ringpower.com

**CITY OF FRUITLAND PARK**  
**AGENDA ITEM SUMMARY SHEET**  
**Item Number: 4d (Revised)**

**ITEM TITLE:** **Public Works Truck Quotes**  
**For the Meeting of:** June 11, 2020  
**Submitted by:** City Manager/Public Works Director  
**Date Submitted:** June 3, 2020  
**Funds Required:** Yes (Water Capital Project Fund, Service Truck)  
**Account number:** 30533 60640  
**Amount Budgeted:** \$43,000  
**Amount Required:**  
**Balance Remaining:**  
**Attachments:** Vehicle quotes.

**Item Description:** **Public Works Truck Quotes:**

The following quotes with rack and lights

- Bartow Ford, 2020 F-250 4x2 SD Super Cab 8' box 164" WB SRW XL, \$37,426.77;
- 2. Garber Ford Inc., 2020 Ford Super Duty F-250 SRW XL 2WL SuperCab 8' Box, \$37,724.90, and
- 3. GM 2020 Ford Super Duty F-250 SRW (X2A) XL 2WD SuperCab 8' Box, \$39,345.00;
- 4. Prestige Ford, 2019 Ford Superduty F250 2WD Crewcab XL (W2) 176" WB, \$37,207.61.

Knapheide Truck Equipment, Removal-Installation and Paint, F-250, \$8,824.23.

JCO Corporation, Low Profile Hexagonal LED Mini Light Bar, \$1,537.38;

The following quotes without rack and lights

- 1. Bartow Ford, 2020 F-150 4x2 SD Super Cab Styleside 6.5' box 145" WB XL, \$27,998.06;  
JCO Corporation, LED Strobe Light, \$1,031.76, and
- 2. Prestige Ford, 2019 Ford F150 2WD Supercab 145' WB XL (X1C), \$25,202.76;
- 3. Prestige Ford 2020 Ford F150 2WD, Supercab 146' WB XL (X1C), \$26,202.76;  
JCO Corporation, LED Strobe Light, \$1,031.76.

**Action to be Taken:** City Commission discretion

**Staff's Recommendation:** To be addressed by the city manager.

**Additional Comments:** None

**City Manager Review:** Yes

**Mayor Authorization:** Yes



May 12, 2020

**Fruitland Park Police Department**  
**Robb Dicus**

*F-250  
 6.2L 2-Valve SOHC EFI NA V8 Flex-Fuel Engine  
 44S Electronic 6-Speed Automatic  
 600A Equipment Package  
 53B Class IV Trailer Hitch Receiver  
 67T Trailer Brake Controller  
 90L Power Equipment Group  
 872 Rear View Camera & Prep Kit  
 LIGHTS*

| DESCRIPTION                           |   |                    |
|---------------------------------------|---|--------------------|
| X2A                                   | 2020 F-250 4x2 SD Super Cab 8' box 164" WB SRW XL   |                    |
| 996                                   | 6.2L 2-Valve SOHC EFI NA V8 Flex-Fuel Engine  |                    |
| 44S                                   | Electronic 6- Speed Automatic   |                    |
| 600A                                  | Equipment Package   |                    |
| 53B                                   | Class IV Trailer Hitch Receiver   |                    |
| 67T                                   | Trailer Brake Controller  |                    |
| 90L                                   | Power Equipment Group   |                    |
| 872                                   | Rear View Camera & Prep Kit   |                    |
|                                       |   |                    |
|                                       |   |                    |
|                                       |   |                    |
|                                       | Factory Invoice   | \$37,322.00        |
|                                       | Government Price Concession Discount  | \$8,400.00         |
|                                       | 4.06% Contract Discount   | \$1,174.23         |
|                                       | 8' SRW Service Body with Curb Side & Street Side Flip tops, Spray In Bedliner to Cover Floor, Walls, Bulkhead & Tailgate, Pipe Rack to Front of Windshield, 50" Amber Lightbar, 4 Corner LED's, Trailer Hitch with Flat 4 & 7 Way Blade Plugs | \$9,679.00         |
|                                       |   | \$0.00             |
|                                       |   | \$0.00             |
| <b>TOTAL PURCHASE AMOUNT PER UNIT</b> |   | <b>\$37,426.77</b> |

**Pricing in accordance with the Charlotte County contract # 2018000509**

**If you have any questions or need any additional information please feel free contact me anytime.**

Sincerely Yours,  
 Richard Weissinger  
 Commercial Fleet Sales  
 Direct Line (813) 477-0052  
 Fax (863) 533-8485



City of Fruitland Park

|                  |          |
|------------------|----------|
| UNSPSC Code      | 28101807 |
| Line #           | 76       |
| Unit Description | X2A      |

Prepared for: \_\_\_\_\_ Prepared by: \_\_\_\_\_

**5/12/2020**  
 City of Fruitland Park  
 Attn: Robb Dicus  
[rdicus@fruitlandpark.org](mailto:rdicus@fruitlandpark.org)  
 (352) 308-6651

**Garber Ford, Inc.**  
 Ryan Davis  
 (904) 264-2442 ext.2350 FAX: (904) 284-0054  
 3380 Hwy 17 Green Cove Springs, FL 32043  
[rdavis@garberautomall.com](mailto:rdavis@garberautomall.com)



DEPARTMENT OF MANAGEMENT  
**SERVICES**

Prices are published by the State of Florida Department of Management Services  
[https://www.dms.myflorida.com/business\\_operations/state\\_purchasing/state\\_contracts\\_and\\_agreements](https://www.dms.myflorida.com/business_operations/state_purchasing/state_contracts_and_agreements)  
 Purchasing contract number is 25100000-19-1, expiring November 16, 2020 for Motor Vehicles. If you have any questions regarding this quote please call!

|  |   | Base Price  |                       |                     |
|--|---|---|-----------------------|---------------------|
| X2A                                      |   | 2020 Ford Super Duty F-250 SRW XL 2WD SuperCab 8' Box |                       |                     |
|  |   | \$24,857.00   |                       |                     |
| Codes                                    | Optional Equipment  | Unit Price  | OEM Discount<br>2.00% | Net Price           |
| 600A                                     | Order Code 600A   | Included  |                       | \$0.00              |
| 996                                      | Engine: 6.2L 2-Valve SOHC EFI NA V8 Flex-Fuel                                 | Included  |                       | \$0.00              |
| 44S                                      | Transmission: TorqShift-G 6-Spd Auto w/SelectShift                            | Included  |                       | \$0.00              |
| Z1                                       | Oxford White  | Included  |                       | \$0.00              |
| AS                                       | Medium Earth Gray, HD Vinyl 40/20/40 Split Bench Seat                         | Included  |                       | \$0.00              |
| 66D                                      | Pickup Box Delete (at Dealer Cost)  | -569  |                       | (\$569.00)          |
| 90L                                      | Power Equipment Group   | 915   | (\$18.30)             | \$896.70            |
| 52B                                      | Trailer Brake Controller  | 270   | (\$5.40)              | \$264.60            |
| 67E                                      | 240 Amp Alternator  | 85  | (\$1.70)              | \$83.30             |
| 512                                      | Spare Tire, Wheel, Carrier & Jack   | 295   | (\$5.90)              | \$289.10            |
| 76C                                      | Exterior Backup Alarm   | 140   | (\$2.80)              | \$137.20            |
|  | <b>Non-OEM Equipment:</b>   |   | <b>Hours:</b>         |                     |
| 96SSB                                    | 96" Steel Standard Service Body (Knapheide, Reading or Equivalent)            | 6555  |                       | \$6,555.00          |
| FTL                                      | Upgrade Service Body to Flip Top Lids   | 995   |                       | \$995.00            |
| TOW                                      | Add HD Towing Package with Wiring to Service Body                             | 595   |                       | \$595.00            |
| CAM                                      | Add Backup Camera to Service Body   | 495   |                       | \$495.00            |
| PR                                       | Add Pipe Rack to Cab Front to Service Body                                    | 1445  |                       | \$1,445.00          |
| 8TA                                      | 8-Head Amber Rear Lightstick with Traffic Arrow Patterns (Under SSB Tailgate) | 596   | 1.0                   | \$596.00            |
| STD-LED                                  | XT6 Low Profile Super-LED Front Signals for Grille (x2 Amber)                 | 248   | 1.0                   | \$248.00            |
| 4C                                       | 4-Corner Super-LED Strobe System (Clear; Flange Mount)                        | 396   | 1.0                   | \$396.00            |
| 8CP                                      | Mini 8-Button Backlit Light Control Panel with Traffic Arrow LED's            | 126   |                       | \$126.00            |
| INST                                     | 3.0 Hours EVT Certified Lighting Installation (@ \$105/hr)                    | 315   |                       | \$315.00            |
| T&D                                      | Temporary Tag and Delivery  | Included  |                       | \$0.00              |
|  |   |   |                       |                     |
|  |   |   |                       |                     |
|  |   |   |                       |                     |
| <b>TOTAL PURCHASE AMOUNT PER VEHICLE</b> |   |   |                       | <b>\$ 37,724.90</b> |



Vehicle: [Fleet] 2020 Ford Super Duty F-250 SRW (X2A) XL 2WD SuperCab 8' Box





Vehicle: [Fleet] 2020 Ford Super Duty F-250 SRW (X2A) XL 2WD SuperCab 8' Box (✔ Complete)

### Selected Model and Options

#### MODEL

| CODE | MODEL   | MSRP        |
|------|---|-------------|
| X2A  | 2020 Ford Super Duty F-250 SRW XL 2WD SuperCab 8' Box | \$36,570.00 |

#### COLORS

| CODE | DESCRIPTION  | MSRP   |
|------|--------------|--------|
| Z1   | Oxford White | \$0.00 |

#### ENGINE

| CODE | DESCRIPTION   | MSRP   |
|------|---|--------|
| 996  | Engine: 6.2L 2-Valve SOHC EFI NA V8 Flex-Fuel (STD) | \$0.00 |

#### TRANSMISSION

| CODE | DESCRIPTION  | MSRP   |
|------|--|--------|
| 44S  | Transmission: TorqShift-G 6-Spd Auto w/SelectShift (STD) | \$0.00 |

#### OPTION PACKAGE

| CODE | DESCRIPTION     | MSRP   |
|------|-----------------|--------|
| 600A | Order Code 600A | \$0.00 |

#### AXLE RATIO

| CODE | DESCRIPTION           | MSRP   |
|------|-----------------------|--------|
| X37  | 3.73 Axle Ratio (STD) | \$0.00 |

#### WHEELS

| CODE | DESCRIPTION  | MSRP   |
|------|--|--------|
| 64A  | Wheels: 17" Argent Painted Steel -inc: painted hub covers/center ornaments (STD) | \$0.00 |

#### TIRES

| CODE | DESCRIPTION   | MSRP   |
|------|---|--------|
| TD8  | Tires: LT245/75Rx17E BSW A/S (4) -inc: Spare may not be the same as road tire (STD) | \$0.00 |

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Data Version: 10957. Data Updated: May 11, 2020 9:44:00 PM PDT.





Vehicle: [Fleet] 2020 Ford Super Duty F-250 SRW (X2A) XL 2WD SuperCab 8' Box (✔ Complete)

#### PRIMARY PAINT

| CODE | DESCRIPTION  | MSRP   |
|------|--------------|--------|
| Z1   | Oxford White | \$0.00 |

#### SEAT TYPE

| CODE | DESCRIPTION  | MSRP   |
|------|--|--------|
| AS   | Medium Earth Gray, HD Vinyl 40/20/40 Split Bench Seat -inc: center armrest, cupholder, storage and driver's side manual lumbar | \$0.00 |

#### ADDITIONAL EQUIPMENT - PACKAGE

| CODE | DESCRIPTION   | MSRP     |
|------|---|----------|
| 90L  | Power Equipment Group -inc: Deletes passenger-side lock cylinder, upgraded door trim panel, Accessory Delay, Advanced Security Pack, SecuriLock Passive Anti-Theft System (PATS) and inclination/intrusion sensors, Power Locks, Remote Keyless Entry, Manual Telescoping/Folding Trailer Tow Mirrors, power heated glass, heated convex spotter mirror and integrated clearance lights and turn signal indicators, Power Front & Rear Seat Windows, 1-touch up/down driver/passenger window, Power Tailgate Lock | \$915.00 |

#### ADDITIONAL EQUIPMENT - MECHANICAL

| CODE | DESCRIPTION   | MSRP       |
|------|---|------------|
| 52B  | Trailer Brake Controller -inc: Verified to be compatible w/select electric over hydraulic brakes, smart trailer tow connector   | \$270.00   |
| 66D  | Pickup Box Delete -inc: Deletes tie-down hooks, tailgate, rearview camera, 7/4 pin connector and center high-mounted stop lamp (CHMSL) (only on vehicles over 10,000 lbs, GVWR), Incomplete vehicle package - requires further manufacture and certification by a final stage manufacturer, In addition, Ford urges manufacturers to follow the recommendations of the Ford Incomplete Vehicle Manual and the Ford Truck Body Builder's Layout Book (and applicable supplements), Rear Bumper Delete, Spare Wheel, Tire, Carrier & Jack Delete *CREDIT* | (\$625.00) |
| 67E  | 240 Amp Alternator  | \$85.00    |

#### ADDITIONAL EQUIPMENT - EXTERIOR

| CODE | DESCRIPTION  | MSRP     |
|------|--|----------|
| 512  | Spare Tire, Wheel, Carrier & Jack                            | \$295.00 |
| 76C  | Exterior Backup Alarm (Pre-Installed) -inc: Custom accessory | \$140.00 |

---

**Options Total** **\$1,080.00**

## Price Summary

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Data Version: 10957. Data Updated: May 11, 2020 9:44:00 PM PDT.



Vehicle: [Fleet] 2020 Ford Super Duty F-250 SRW (X2A) XL 2WD SuperCab 8' Box (✔ Complete)

**PRICE SUMMARY**

|                    | <b>MSRP</b>        |
|--------------------|--------------------|
| Base Price         | \$36,570.00        |
| Total Options      | \$1,080.00         |
| Vehicle Subtotal   | \$37,650.00        |
| Destination Charge | \$1,695.00         |
| <b>Grand Total</b> | <b>\$39,345.00</b> |

**Standard Equipment**

**Mechanical**

- Engine: 6.2L 2-Valve SOHC EFI NA V8 Flex-Fuel (STD)
- Transmission: TorqShift-G 6-Spd Auto w/SelectShift (STD)
- 3.73 Axle Ratio (STD)
- 50-State Emissions System
- Transmission w/Oil Cooler
- Rear-Wheel Drive
- 72-Amp/Hr 650CCA Maintenance-Free Battery w/Run Down Protection
- 157 Amp Alternator
- Class V Towing Equipment -inc: Hitch and Trailer Sway Control
- Trailer Wiring Harness
- 3870# Maximum Payload
- GVWR: 10,000 lb Payload Package
- HD Shock Absorbers
- Front Anti-Roll Bar
- Firm Suspension
- Hydraulic Power-Assist Steering
- 34 Gal. Fuel Tank
- Single Stainless Steel Exhaust
- Front Suspension w/Coil Springs
- Leaf Rear Suspension w/Leaf Springs
- 4-Wheel Disc Brakes w/4-Wheel ABS, Front And Rear Vented Discs, Brake Assist and Hill Hold Control

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 Data Version: 10957. Data Updated: May 11, 2020 9:44:00 PM PDT.



Vehicle: [Fleet] 2020 Ford Super Duty F-250 SRW (X2A) XL 2WD SuperCab 8' Box ( ✓ Complete )

## Exterior

Wheels: 17" Argent Painted Steel -inc: painted hub covers/center ornaments (STD)  
Tires: LT245/75R17E BSW A/S (4) -inc: Spare may not be the same as road tire (STD)  
Regular Box Style  
Steel Spare Wheel  
Spare Tire Stored Underbody w/Crankdown  
Clearcoat Paint  
Black Front Bumper w/Black Rub Strip/Fascia Accent and 2 Tow Hooks  
Black Rear Step Bumper  
Black Side Windows Trim and Black Front Windshield Trim  
Black Door Handles  
Black Manual Side Mirrors w/Manual Folding  
Manual Extendable Trailer Style Mirrors  
Fixed Rear Window  
Light Tinted Glass  
Variable Intermittent Wipers  
Aluminum Panels  
Black Grille  
Front License Plate Bracket  
Tailgate Rear Cargo Access  
Reverse Opening Rear Doors  
Manual Tailgate/Rear Door Lock  
Autolamp Fully Automatic Aero-Composite Halogen Daytime Running Lights Preference Setting Headlamps w/Delay-Off  
Cargo Lamp w/High Mount Stop Light

## Entertainment

Radio w/Seek-Scan  
Radio: AM/FM Stereo w/MP3 Player -inc: 4 speakers  
Fixed Antenna  
SYNC Communications & Entertainment System -inc: enhanced voice recognition w/911 Assist, 4.2" LCD center stack screen, AppLink and 1 smart-charging USB-C port

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Vehicle: [Fleet] 2020 Ford Super Duty F-250 SRW (X2A) XL 2WD SuperCab 8' Box (✔ Complete)

## Interior

- 4-Way Driver Seat -inc: Manual Recline and Fore/Aft Movement
- 4-Way Passenger Seat -inc: Manual Recline and Fore/Aft Movement
- 60-40 Folding Split-Bench Front Facing Fold-Up Cushion Rear Seat
- Manual Tilt/Telescoping Steering Column
- Gauges -inc: Speedometer, Odometer, Oil Pressure, Engine Coolant Temp, Tachometer, Transmission Fluid Temp, Engine Hour Meter, Trip Odometer and Trip Computer
- Fixed Rear Windows
- FordPass Connect 4G Mobile Hotspot Internet Access
- Rear Cupholder
- Manual Air Conditioning
- HVAC -inc: Underseat Ducts
- Illuminated Locking Glove Box
- Interior Trim -inc: Chrome Interior Accents
- Full Cloth Headliner
- Urethane Gear Shifter Material
- HD Vinyl 40/20/40 Split Bench Seat -inc: center armrest, cupholder, storage and driver's side manual lumbar
- Day-Night Rearview Mirror
- Passenger Visor Vanity Mirror
- 2 12V DC Power Outlets
- Full Overhead Console w/Storage and 2 12V DC Power Outlets
- Front Map Lights
- Fade-To-Off Interior Lighting
- Full Vinyl/Rubber Floor Covering
- Underhood And Pickup Cargo Box Lights
- Smart Device Remote Engine Start
- Instrument Panel Covered Bin and Dashboard Storage
- Manual 1st Row Windows
- Systems Monitor
- Trip Computer
- Outside Temp Gauge
- Analog Display

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Data Version: 10957. Data Updated: May 11, 2020 9:44:00 PM PDT.



Vehicle: [Fleet] 2020 Ford Super Duty F-250 SRW (X2A) XL 2WD SuperCab 8' Box ( Complete )

### Interior

Seats w/Vinyl Back Material  
Manual Adjustable Front Head Restraints and Manual Adjustable Rear Head Restraints  
Securilock Anti-Theft Ignition (pats) Engine Immobilizer  
Air Filtration

### Safety-Mechanical

AdvanceTrac w/Roll Stability Control Electronic Stability Control (ESC) And Roll Stability Control (RSC)  
ABS And Driveline Traction Control

### Safety-Exterior

Side Impact Beams

### Safety-Interior

Dual Stage Driver And Passenger Seat-Mounted Side Airbags  
Tire Specific Low Tire Pressure Warning  
Dual Stage Driver And Passenger Front Airbags w/Passenger Off Switch  
Mykey System -inc: Top Speed Limiter, Audio Volume Limiter, Early Low Fuel Warning, Programmable Sound Chimes and Beltminder w/Audio Mute  
Safety Canopy System Curtain 1st And 2nd Row Airbags  
Outboard Front Lap And Shoulder Safety Belts -inc: Rear Center 3 Point and Height Adjusters  
Back-Up Camera

### WARRANTY

Basic Years: 3  
Basic Miles/km: 36,000  
Drivetrain Years: 5  
Drivetrain Miles/km: 60,000  
Corrosion Years: 5  
Corrosion Miles/km: Unlimited  
Roadside Assistance Years: 5  
Roadside Assistance Miles/km: 60,000

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Data Version: 10957. Data Updated: May 11, 2020 9:44:00 PM PDT.







Knapheide Truck Equipment - Southeast  
 510 Thorpe Road  
 Orlando FL 32824  
 Phone: 407-857-2040  
 Fax: 407-855-7127  
 www.orlando.knapheide.com

**QUOTATION**

Quote ID: JR00001793

Page 1 of 3

**Customer:** PRESTIGE FORD INC  
 17701 Us Highway 441  
 Mount Dora FL 32757

**Quote Number:** JR00001793  
**Quote Date:** 5/15/2020  
**Quote valid until:** 6/14/2020

**Contact:** Glenn Mahoney  
**Phone:** 352-357-5522  
**Fax:**

**Prepared** jrodriguez  
**By:**  
**Salesperson:** JEFFREY SUSSMAN  
**PO#:**

**Enduser:**

|                   |                     |                          |                          |
|-------------------|---------------------|--------------------------|--------------------------|
| <b>Make:</b> Ford | <b>Model:</b> F-250 | <b>Year:</b> 2020        | <b>Single/Dual:</b> SRW  |
| <b>Cab Type:</b>  | <b>Wheelbase:</b>   | <b>Cab-to-Axle:</b> 56.0 | <b>VIN:</b> VIN REQUIRED |

| QTY | PART NUMBER     | DESCRIPTION  | UNIT PRICE | AMOUNT     |
|-----|-----------------|--|------------|------------|
| 1   |                 | REMOVE 696 FROM F-250 AND INSTALL ON F-350   | \$1,332.23 | \$1,332.23 |
| 1   | LAB MECH        | MECHANIC LABOR   |            |            |
| 1   | LAB PAINT       | PAINT LABOR  |            |            |
| 1   | ROST 250-8647-B | ROSTRA CAMERA FORD W/BED   |            |            |
| 1   |                 | FURNISH AND INSTALL, PAINTED WHITE.  | \$7,312.00 | \$7,312.00 |
| 1   | 696FJ1-K        | MODEL 696FJ FLIP TOP SERVICE BODY PAINTED SINGLE STAGE WHITE<br>8' SERVICE BODY FITS 56CA SRW CHASSIS  |            |            |
| 1   | KNAP 696F-S     | PRICES INCLUDE THE FOLLOWING STANDARD FEATURES:<br>41-1/4" AND 37-1/4" HIGH SIDE PACKS<br>FLIP TOP OPENING LIDS ON EACH COMPARTMENT TOP<br>14-GAUGE TWO-SIDED A-40 GALVANNEAL STEEL SHELL<br>EXCLUSIVE "RETURN FLANGE" FLOOR<br>20-GAUGE TWO-SIDED A-40 GALVANNEAL STEEL COMPARTMENT DOORS<br>NEOPRENE COMPARTMENT DOOR SEALS<br>CONTINUOUS STAINLESS STEEL HINGES<br>AUTOMOTIVE QUALITY ROTARY-STYLE LATCHES<br>ADJUSTABLE SECURITY DOOR RING STRIKERS<br>INTERIOR LATCH COVERS<br>DOUBLE-SPRING OVER-CENTER DOOR RETAINER<br>250-LB CAPACITY ADJUSTABLE SHELVES<br>OEM SPECIFIC INSTALLATION KITS-(MUST BE ORDERED SEPARATELY)<br>SLAM LOCK TAILGATE<br>INTERIOR LIGHT GUARDS<br>SURFACE MOUNT REAR LIGHTS, LED S/T/T & B/U, BUILT IN REFLECTIVITY, UPGRADABLE (8) PATTERN STROBES-(MUST BE ORDERED SEPARATELY)<br>ELECTRODEPOSITION PRIME PAINT<br>* TWO (2) ADJUSTABLE DIVIDER SHELVES & DIVIDERS, STREET & CURB SIDE<br>FRONT VERTICAL COMPARTMENT<br>* ONE (1) ADJUSTABLE DIVIDER SHELF & DIVIDERS, STREET AND CURB SIDE<br>FULL HEIGHT REAR VERTICAL COMPARTMENT<br>* ONE (1) ADJUSTABLE DIVIDER SHELF & DIVIDERS, CURB SIDE<br>SIDE HORIZONTAL COMPARTMENT<br>* AUTOMOTIVE QUALITY ROTARY LATCHES & DOUBLE |            |            |





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 Fax: 407-855-7127  
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**QUOTATION**

Quote ID: JR00001793

Page 2 of 3

| QTY | PART NUMBER      | DESCRIPTION  | UNIT PRICE | AMOUNT   |
|-----|------------------|--|------------|----------|
|     |                  | SPRING OVER CENTER DOOR<br>RETAINERS ON ALL VERTICAL DOORS, ONE (1) 12" SLAM TAILGATE<br>* LIGHT MOUNTING HOLES FOR KNAPHEIDE LIGHTS |            |          |
| 1   | KNAP 20128850    | LED SURFACE MOUNT STOP/TURN/TAIL LIGHTS FOR STEEL<br>SERVICE BODY (80" & WIDER BODY ALSO ORDER 20170980) -<br>LOOSE                  |            |          |
| 2   | DUPO 15305S      | CENTARI PRO ACTIVATOR (MEDIUM)   |            |          |
| 2   | DUPO 15385S      | PAINT REDUCER  |            |          |
| 3   | DUPO 15P85002    | CENTARI PRO WHITE TOPCOAT  |            |          |
| 1   | EWH 6807-7WY-EXT | 28"7 WAY HARNESSEXTENSION  |            |          |
| 37  | KNAP 12221958    | DOOR SEAL (PRICED PER FOOT - SOLD IN 500 FT INCREMENTS) -<br>LOOSE   |            |          |
| 10  | MISC SUPPLIES    | SUPPLY ITEMS   |            |          |
| 15  | PAIN SUPPLIES    | PAINTING SUPPLIES  |            |          |
| 2   | SHER SW212       | REDUCER MEDIUM   |            |          |
| 1   | KNAP 20094540    | INSTALLATION KIT FOR STEEL SERVICE BODY 2017 & NEWER<br>FORD 56" CA - LOOSE  |            |          |
| 1   | KNAP 20193980    | 78" WIDE GALVA-GRIP STRAIGHT BUMPER,2017 & NEWER FORD 56"<br>CA OR 2007 & NEWER RAM 60" CA, PRIME - LOOSE                            |            |          |
| 1   | 7 WAY RV         | 7 WAY RV SOCKET  | \$80.00    | \$80.00  |
| 1   | POLL 12-701U     | 7-WAY RV-STYLE CONNECTOR BRACKET   |            |          |
| 1   | POLL 12-703E     | FORD 7 WAY PLUG<br>FLAT PINS   |            |          |
| 1   | KTEC OEM CAMERA  | OEM CAMERA   | \$100.00   | \$100.00 |

Quote Total: \$8,824.23

Discount: \$0.00

Total Due(Sales tax not included): \$8,824.23

**The following options may be added:**

| QUANTITY | DESCRIPTION | PRICE EACH | AMOUNT | ADD TO QUOTE |
|----------|-------------|------------|--------|--------------|
|          |             |            |        | Yes / No     |

**Notes:**

DEALER CHASSIS WITH BODY  
 17 DIGIT VINS REQUIRED FOR BOTH CHASSIS UPON RECEIPT OF ORDER

This Quote is subject to the following terms and conditions:

**Credit Card Policy**

We do not accept credit cards for payment of any order in excess of \$3,000.00. For other orders, we do accept MasterCard, American Express, Visa and Discover cards for payment.

**Pricing Policy**



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## QUOTATION

Quote ID: JR00001793

Page 3 of 3

- Price Quotation is good on orders received through the expiration date.
- Pricing quoted applies to chassis make/model originally provided and quantity quoted. Any change may result in price change.
- Orders are subject to all applicable state, local and federal excise taxes. Applicable taxes will be applied on final billing to customer upon completion of order.

### Payment Policy

- Payment Terms are due upon receipt of signed quote unless prior credit agreement has been established at the time of order.
- Payment terms for customers with an established credit account will be Net 30 from date of invoice.
- Knapheide has right to assess late charges at 1.5% per month on all invoices that are 60 days or more past due.

### Return Policy

- All sales are final. Purchased parts or products are non returnable.

### Cancellation Policy

- Payment is due in full upon cancellation of any orders for non-stocked parts or products (provided part/product has been ordered by Knapheide) and upon cancellation of installation orders, once product installation has begun.

Customer agrees and understands this Quote is an offer to sell subject to the terms and conditions above and any additional terms or modifications are hereby objected to, unless mutually agreed upon in writing by Customer and Knapheide. The undersigned represents and warrants that he/she is duly authorized to sign below on behalf of Customer and thereby accepts offer and Knapheide will begin processing the order.

Customer must fill out the information below before the order can be processed...

|                                   |  |
|-----------------------------------|--|
| Signature & Print<br>Accepted by: |  |
| Date:                             |  |
| P.O. number:                      |  |



JCO Corporation  
 2054 Platinum Rd  
 Apopka, FL 32703  
 +1 4073959066  
 josh@jcocorp.com  
 www.jcocorp.com

# Estimate

**ADDRESS**

Prestige Ford, Inc.  
 17701 US Highway 441  
 Mount Dora, FL 32757  
 United States

**SHIP TO**

Prestige Ford, Inc.  
 17701 US Highway 441  
 Mount Dora, FL 32757  
 United States

ESTIMATE #      DATE  
 3324              05/12/2020

VEHICLE NUMBER  
 KEG50706

| ITEM          | DESCRIPTION   | QTY | RATE         | AMOUNT            |
|---------------|---|-----|--------------|-------------------|
| 8891111       | 15 inch Low Profile Hexagonal LED Mini Light Bar has 48 LEDs and includes a 15 ft power cord with accessory power plug. Power plug includes both on/off functions and flash pattern selector for its 10 flash patterns. This light mounts on your vehicle with heavy duty magnetic feet or with the included permanent mounting studs. The light is rated SAE J845 Class 1. | 1   | 253.56       | 253.56            |
| BUY-8890300   | Ultra Thin Wide Angle 5 Inch Amber LED Strobe Light   | 4   | 75.99        | 303.96            |
| BUY-1501150   | Black Steel Truck Ladder Rack   | 1   | 379.99       | 379.99            |
| BUY-8895550   | Fleet Series Drill-Free Light Bar Cab Mount For 2015+ Ford® F-150/2017+ Ford® F-250-550   | 1   | 94.87        | 94.87             |
| LABOR         | INSTALLATION LABOR  | 5   | 89.00        | 445.00            |
| SHOP SUPPLIES | MISC SUPPLIES   | 1   | 25.00        | 25.00             |
|               |   |     | SUBTOTAL     | 1,502.38          |
|               |   |     | SHIPPING     | 35.00             |
|               |   |     | <b>TOTAL</b> | <b>\$1,537.38</b> |

Accepted By

Accepted Date

Please remit payment to our business office:  
 JCO Corporation  
 312 N. Park Ave  
 Winter Garden, FL 34787



*F 150*  
*2020*

May 12, 2020

**Fruitland Park Police Department**  
**Robb Dicus**

| DESCRIPTION                           |   |                    |
|---------------------------------------|---|--------------------|
| X1C                                   | 2020 F-150 4x2 SuperCab Styleside 6.5' box 145" WB XL   |                    |
| 99B                                   | 3.3L V6 PFDI Engine   |                    |
| 446                                   | Electronic 6- Speed Automatic   |                    |
| 101A                                  | Equipment Package Includes: Auto start-stop technology and flex-fuel capability, 3.73 Axle Ratio, P265/70R17 OWL A/T Tires, 17" Silver Steel Wheels, AM/FM Stereo w/6 Speakers, XL Power Equipment Group, Power Glass Sideview Mirrors w/Black Skull Caps Includes manual-folding, Illuminated Entry, MyKey, Perimeter Alarm, Power Door Locks Includes flip key and integrated key transmitter keyless-entry (includes Autolock), Power Tailgate Lock, Power Front & Rear Windows, 4.2" Productivity Screen in Instrument Cluster Includes compass, FordPass Connect 4G Wi-Fi Modem Includes 4G LTE Wi-Fi hotspot connects up to 10 devices, remotely start, lock and unlock vehicle, schedule specific times to remotely start vehicle, locate parked vehicle and check vehicle status. Note: Ford Telematics and Data Services Prep included for Fleet Only: FordPass Connect 4G Wi-Fi Modem provides data to support telematics and data services including but not limited to vehicle location, speed, idle time, fuel, vehicle diagnostics and maintenance alerts. Device enables telematics services through Ford or authorized providers. Activate at <a href="http://www.fleet.ford.com">www.fleet.ford.com</a> or call 833-FCS-FORD or 833-327-3673. Includes a complimentary trial subscription of 3 months or 3 gigabytes whichever comes first, wireless service plan required after trial subscription ends. Visit <a href="http://att.com/ford">att.com/ford</a> to start complimentary trial and sign up for a wireless service plan, SYNC Includes enhanced voice recognition communications and entertainment system, 911 assist, 4.2" LCD display in center stack, Applink and 1 smart charging USB port, Cruise Control |                    |
| 53B                                   | Class IV Trailer Hitch Receiver   |                    |
| 67T                                   | Trailer Brake Controller  |                    |
| 18B                                   | Black Platform Running Boards   |                    |
|                                       |   |                    |
|                                       |   |                    |
|                                       |   |                    |
|                                       |   |                    |
|                                       | Factory Invoice   | \$34,901.00        |
|                                       | Government Price Concession Discount  | \$8,400.00         |
|                                       | 4.06% Contract Discount   | \$1,075.94         |
|                                       | Spray In Bedliner, 50" Amber Lightbar, 4 Corner LED's   | \$2,573.00         |
|                                       |   | \$0.00             |
|                                       |   | \$0.00             |
| <b>TOTAL PURCHASE AMOUNT PER UNIT</b> |   | <b>\$27,998.06</b> |

**Pricing in accordance with the Charlotte County contract # 2018000509**

**If you have any questions or need any additional information please feel free contact me anytime.**

Sincerely Yours,  
Richard Weissinger  
Commercial Fleet Sales  
Direct Line (813) 477-0052  
Fax (863) 533-8485

**2800 US Hwy North**  
**Bartow, Florida 33830**







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United States

**SHIP TO**

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17701 US Highway 441  
Mount Dora, FL 32757  
United States

ESTIMATE #      DATE  
3325              05/12/2020

VEHICLE NUMBER  
KKE96665.

| ITEM          | DESCRIPTION   | QTY | RATE         | AMOUNT            |
|---------------|---|-----|--------------|-------------------|
| BUY-8890300   | Ultra Thin Wide Angle 5 Inch Amber LED Strobe Light   | 2   | 75.99        | 151.98            |
| WHE-VTX609*   | Omni Directional Lighthouse, Red, Blue, Amber or White, 9' Cable **** Amber   | 2   | 75.17664     | 150.35            |
| BUY-8895550   | Fleet Series Drill-Free Light Bar Cab Mount For 2015+ Ford® F-150/2017+ Ford® F-250-550   | 1   | 94.87        | 94.87             |
| 8891111       | 15 inch Low Profile Hexagonal LED Mini Light Bar has 48 LEDs and includes a 15 ft power cord with accessory power plug. Power plug includes both on/off functions and flash pattern selector for its 10 flash patterns. This light mounts on your vehicle with heavy duty magnetic feet or with the included permanent mounting studs. The light is rated SAE J845 Class 1. | 1   | 253.56       | 253.56            |
| LABOR         | INSTALLATION LABOR  | 4   | 89.00        | 356.00            |
| SHOP SUPPLIES | MISC SUPPLIES   | 1   | 25.00        | 25.00             |
|               |   |     | <b>TOTAL</b> | <b>\$1,031.76</b> |

Accepted By

Accepted Date

Please remit payment to our business office:

JCO Corporation  
312 N. Park Ave  
Winter Garden, FL 34787









JCO Corporation  
 2054 Platinum Rd  
 Apopka, FL 32703  
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 josh@jcocorp.com  
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# Estimate

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ESTIMATE #      DATE  
 3325              05/12/2020

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|---------------|---|-----|----------|-------------------|
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| SHOP SUPPLIES | MISC SUPPLIES   | 1   | 25.00    | 25.00             |
|               |   |     | TOTAL    | <b>\$1,031.76</b> |

Accepted By

Accepted Date

Please remit payment to our business office:  
 JCO Corporation  
 312 N. Park Ave  
 Winter Garden, FL 34787

**CITY OF FRUITLAND PARK  
AGENDA ITEM SUMMARY SHEET  
Item Number: 5a i-iii**

|                            |                              |
|----------------------------|------------------------------|
| <b>ITEM TITLE:</b>         | <b>City Manager's Report</b> |
| <b>For the Meeting of:</b> | <b>June 11, 2020</b>         |
| <b>Submitted by:</b>       | <b>City Manager</b>          |
| <b>Date Submitted:</b>     | <b>June 3, 2020</b>          |
| <b>Funds Required:</b>     | <b>No</b>                    |
| <b>Account Number:</b>     | <b>N/A</b>                   |
| <b>Amount Required:</b>    | <b>N/A</b>                   |
| <b>Balance Remaining:</b>  | <b>N/A</b>                   |
| <b>Attachments:</b>        | <b>No</b>                    |

**Item Description:**

- i. Economic Development Status Update**
- ii. COVID-19 Status Update**
- iii. Gardenia Park Phase III FRDAP Grant (Skate Park) Status Update**

**Action to be Taken:**

**Staff's Recommendation:**

**Additional Comments:** None

**City Manager Review:** Yes

**Mayor Authorization:** Yes

**CITY OF FRUITLAND PARK  
AGENDA ITEM SUMMARY SHEET  
Item Number: 5b**

|                            |                             |
|----------------------------|-----------------------------|
| <b>ITEM TITLE:</b>         | <b>CITY ATTORNEY REPORT</b> |
| <b>For the Meeting of:</b> | June 11, 2020               |
| <b>Submitted by:</b>       | City Attorney               |
| <b>Date Submitted:</b>     | June 4, 2020                |
| <b>Funds Required:</b>     | None                        |
| <b>Attachments:</b>        | None                        |
| <b>Item Description:</b>   | <b>City Attorney Report</b> |

**City of Fruitland Park v. T.D. Burke:** On March 19, 2020, the city issued First Set of Admissions Directed to Defendant T. D. Burke and First Request for Production to Defendant T. D. Burke. Responses are due April 20, 2020. Responses were received. Documents responsive to the requests are in the process of being provided. On April 20, 2020 Defendant filed a Motion for Summary Judgment. The previously scheduled hearing of June 10, 2020 was cancelled by the Judge and has been rescheduled to July 27, 2020.

**City of Fruitland Park v. State of Florida – Department of Management Services:** On December 26, as previously reported, Mr. Thomas filed the Petition on behalf of the City. The State of Florida, Division of Administrative Hearings tentatively scheduled the hearing for May 4-6 in Tallahassee; however, it was canceled. DOAH has tentatively rescheduled the hearing to take place in Tavares August 18 – 20, 2020.

**Michael and Laurie Fewless v. City of Fruitland Park, Lake County Case No. 2020-CA-000104:** Plaintiffs filed a two-count complaint against the City alleging negligence and breach of fiduciary duty. Plaintiffs seek in excess of \$600,000.00. The lawsuit arises from the FRS retirement program. The City's insurance carrier has assigned attorney Thomas to defend the City in this action. On February 26, 2020 Mr. Thomas on behalf of the City filed a Motion to Dismiss to complaint. On March 11, 2020 the City received discovery requests, interrogatories and request for documents. The City is currently preparing responses.

On March 12, 2020 Circuit Court Welke entered an Order referring the Motion to Dismiss to the General Magistrate to hold a hearing on the Motion. On March 20, 2020 Plaintiffs' attorney filed an objection to the Order referring to the General Magistrate; therefore, Judge Welke will hold a hearing on the City's Motion to Dismiss. A hearing on the Motion has not yet been scheduled. No updates since the last report.

**Action to be Taken:** N/A

**Staff's Recommendation:** N/A

**Additional Comments:**

**City Manager Review: Mayor Authorization:**

**CITY OF FRUITLAND PARK  
AGENDA ITEM SUMMARY SHEET  
Item Number: 6**

|                            |   |
|----------------------------|---|
| <b>ITEM TITLE:</b>         | <b>Public Comments</b>                                |
| <b>For the Meeting of:</b> | <b>June 11, 2020</b>                                  |
| <b>Submitted by:</b>       | City Clerk  |
| <b>Date Submitted:</b>     | <b>June 4, 2020</b>                                   |
| <b>Funds Required:</b>     | None  |
| <b>Account Number:</b>     | N/A   |
| <b>Amount Required:</b>    | N/A   |
| <b>Balance Remaining:</b>  | N/A   |
| <b>Attachments:</b>        | Yes, Resolution 2013-023, Public Participation Policy |

**Item Description:** This section is reserved for members of the public to bring up matters of concern or opportunities for praise. Action may not be taken by the city commission at this meeting; however, questions may be answered by staff or issues may be referred for appropriate staff action.

Note: Pursuant to F.S. 286.0114 and the City of Fruitland Park’s Public Participation Policy adopted by Resolution 2013-023, members of the public shall be given a reasonable opportunity to be heard on propositions before the city commission. Accordingly, comments, questions, and concerns regarding items listed on this agenda shall be received at the time the City Commission addresses such items during this meeting. Pursuant to Resolution 2013-023, public comments are limited to three minutes.

**Action to be Taken:** **None**

**Staff’s Recommendation:** N/A

**Additional Comments:** N/A

**City Manager Review:** Yes

**Mayor Authorization:** Yes

**RESOLUTION 2013 -023**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, PROVIDING FOR A PUBLIC PARTICIPATION POLICY WITH REGARD TO MEETINGS OF CITY BOARDS AND COMMISSIONS; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission wishes to adopt a public participation policy for meetings of the City's boards and commissions; and

**WHEREAS**, the City Commission accordingly desires to pass this Resolution 2013-023 to do so.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FRUITLAND PARK, FLORIDA, AS FOLLOWS:**

**Section 1.** The following Public Participation Policy shall apply to meetings of City boards or commissions as provided herein.

Sec. 1.        Citizen's Rights

(a)    Definition.        For the purposes of this section, "board or commission" means a board or commission of the City of Fruitland Park.

(b)    Right to be Heard:    Members of the public shall be given a reasonable opportunity to be heard on a proposition before a City board or commission except as provided for below. Public input shall be limited to three (3) minutes. This right does not apply to:

1.        An official act that must be taken to deal with an emergency situation affecting the public health, welfare, or safety, if compliance with the requirements would cause an unreasonable delay in the ability of the board or commission to act;
2.        An official act involving no more than a ministerial act, including, but not limited to, approval of minutes and ceremonial proclamations;
3.        A meeting that is exempt from §286.011; or
4.        A meeting during which the Commission is acting in a quasi-judicial capacity. This paragraph does not affect the right of a person to be heard as otherwise provided by law.

Sec. 2.        Suspension and Amendment of these Rules

(a)    Suspension of these Rules: Any provision of these rules not governed by the City Charter or City Code may be temporarily suspended by a vote of a majority of the Commission.

(b)    Amendment of these Rules: These rules may be amended or new rules adopted by resolution.

- (c) Effect of Variance from Rules: The failure to follow this Public Participation Policy shall not be grounds for invalidating any otherwise lawful act of the City's boards or commissions.

**Section 2.** If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion of this Resolution.

**Section 3.** This Resolution shall become effective immediately upon passage.

**RESOLVED** this 26 day of September, 2013, by the City Commission of the City of Fruitland Park, Florida.



Christopher J. Bell, Mayor

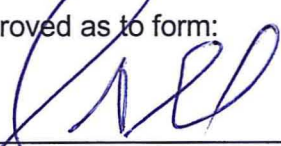
ATTEST:

  
MARIE AZZOLINO, Acting City Clerk

Passed First Reading 9/26/2013

Passed Second Reading N/A

Approved as to form:

  
SCOTT A. GERKEN, City Attorney