

**FRUITLAND PARK CITY COMMISSION  
COMMUNITY REDEVELOPMENT AGENCY  
MEETING AGENDA  
August 25, 2022**

City Hall Commission Chambers  
506 W. Berckman Street  
Fruitland Park, Florida 34731  
**On or before 6:15 p.m.**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF MINUTES** (city clerk)  
July 14, 2022 CRA meeting
- 4. CRA FINANCIAL STATEMENT SEPTEMBER 30, 2021 AND FINAL GOVERNANCE LETTER** (city treasurer)  
Independent auditor's report and final governance letter from McDirmit Davis, CPA.
- 5. CRA BUDGET FY 2022-23** (city treasurer/city manager)  
Motion to approve the CRA budget for FY 2022-23.
- 6. CONCRETE BOLLARDS – CITY HALL, LIBRARY, AND COMMUNITY CENTER DISCUSSION** (city manager)  
Concrete bollards for city hall, library and the community center.
- 7. PUBLIC COMMENTS** (city clerk)  
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 Community Redevelopment Agency 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 CRA. Accordingly, comments, questions, and concerns regarding items listed on this agenda shall be received at the time the CRA addresses such items during this meeting. Pursuant to Resolution 2013-023, public comments are limited to three minutes.

- 8. UNFINISHED BUSINESS**

**9. ADJOURNMENT**

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 CRA 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**  
**CRA AGENDA ITEM SUMMARY SHEET**  
**Item Number: 3**

**ITEM TITLE:** Draft CRA Meeting Minutes

**MEETING DATE:** Thursday, August 25, 2022

**DATE SUBMITTED:** Monday, August 15, 2022

**SUBMITTED BY:** City Clerk

**BRIEF NARRATIVE:** Approval of minutes as submitted, if there are no corrections.

**FUNDS REQUIRED:** None

**ATTACHMENTS:** Draft minutes.

**RECOMMENDATION:** Approval

**ACTION:** Approve the July 14, 2022 CRA minutes as submitted.

**FRUITLAND PARK COMMUNITY REDEVELOPMENT AGENCY**  
**DRAFT MEETING MINUTES**  
**July 14, 2022**

A Community Redevelopment Agency regular meeting was held at 506 W. Berckman Street, Fruitland Park, Florida 34731 on Thursday, July 14, 2022 at 6:15 p.m.

**Members Present:** Mayor Chris Cheshire, Vice Mayor John L. Gunter Jr., Commissioners Chris Bell (joined in by Zoom video teleconference call) , Patrick DeGrave and John Mobilian.

**Also present:** City Manager Gary La Venia ((joined in by Zoom video teleconference call)); City Attorney Anita Geraci-Carver, City Treasurer Jeannine Racine, Police Chief Erik Luce, Robb Dicus, Public Works Director ((joined in by Zoom video teleconference call)), Lake County Fire Rescue Lieutenant Christopher “Chris” Albert; Firefighter Emergency Medical Technician Matt “Matthew” Linhorn, and City Clerk Esther B. Coulson.

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

Mayor Cheshire called the meeting to order.

ACTION: 6:06:44 p.m. No action was taken.

**2. ROLL CALL**

Mayor Cheshire requested that Ms. Coulson call the roll where a quorum was declared present.

ACTION: 6:04:37 p.m.

**3. APPROVAL OF MINUTES**

The CRA considered its action to approve the May 12, 2022 CRA meeting minutes,

ACTION: 6:07:17 p.m. **On motion made by Commissioner Bell, seconded by Vice Mayor Gunter and unanimously carried, the CRA approved the CRA minutes as previously cited.**

**4. FY 2022-23 STREET PAVING QUOTE**

The CRA considered its action on the FY 2022-23 street paving quote from Paqco Inc. (Paquette Company).

ACTION: 6:05:28 p.m. After discussion and **on motion of Commissioner Mobilian, seconded by Commissioner DeGrave and unanimously carried, the CRA accepted staff’s recommendation to recommend the approval of the paving (piggyback) quote from Paqco Inc. (Paquette Company) with the exception of Lime Street and Sunset Way for an amount not to exceed \$207,780.**

**5. UNFINISHED BUSINESS**

There was no unfinished business at this time.

ACTION: 6:11:14 p.m. No action was taken.

**6. PUBLIC COMMENTS**

There was no unfinished business at this time.

ACTION: 6:11:16 p.m. No action was taken.

**7. OTHER BUSINESS**

There was no unfinished business at this time.

ACTION: 6:11:18 p.m. No action was taken.

**8. ADJOURNMENT**

**On motion of Commissioner Mobilian, seconded by Commissioner DeGrave and unanimously carried, the meeting adjourned at 6:12 p.m.**

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

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

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

**ITEM TITLE:** **September 30, 2021 Financial Statement and Audit Engagement Letter**

**MEETING DATE:** Thursday, August 25, 2022

**DATE SUBMITTED:** Tuesday, August 16, 2022

**SUBMITTED BY:** City Treasurer

**BRIEF NARRATIVE:** **Item Description: September 30, 2021 Financial Statement and Final Governance Letter** from McDirmit Davis, CPA.

**FUNDS REQUIRED:** N/A

**ATTACHMENTS:** Financial statement and letter

**RECOMMENDATION:** Approve

**ACTION:** Approval.

# Annual Financial Report

September 30, 2021



**City of Fruitland Park, Florida  
Community Redevelopment Agency**

City of Fruitland Park, Florida  
Community Redevelopment Agency

Annual Financial Report

For The Year Ended September 30, 2021



## Introductory Section

City of Fruitland Park, Florida Community Redevelopment Agency  
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Financial Section



## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and CRA Commission  
City of Fruitland Park Community Redevelopment Agency, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and each major fund, of the *City of Fruitland Park, Florida Community Redevelopment Agency (the "CRA")*, a component unit of the City of Fruitland Park, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the CRA'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 audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund, of the City of Fruitland Park Community Redevelopment Agency, as of September 30, 2021, and the respective changes in financial position, and the respective budgetary comparison for the general 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 on pages 3 through 7 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.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated June 30, 2022 on our consideration of *City of Fruitland Park Community Redevelopment Agency'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 Community Redevelopment Agency's* internal control over financial reporting and compliance.

*McDiernit Davis*

Orlando, Florida  
June 30, 2022

As management of the *City of Fruitland Park Community Redevelopment Agency* (the "CRA") we offer readers of the CRA's financial statements this narrative overview and analysis of the financial activities of the CRA for the fiscal year ended September 30, 2021. 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 of the CRA exceeded its liabilities at the close of the most recent fiscal year by \$665,401 (net position).
- The government's total net position increased by \$356,420.
- At the close of the current fiscal year, the CRA's governmental fund reported ending fund balance of \$665,401, an increase of \$356,420 in comparison with the prior year. All of this amount is restricted for community redevelopment within the boundaries of the CRA.
- At the end of the current fiscal year, fund balance for the general fund was 280% of total general fund expenditures.

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

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

This discussion and analysis are intended to serve as an introduction to the CRA basic financial statements. The CRA'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 CRA'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 CRA'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 CRA 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 CRA that are principally supported by taxes and intergovernmental revenues (*governmental activities*).

The government-wide financial statements include only the CRA itself (known as the *primary government*).

The government-wide financial statements can be found on pages 8 - 9 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 CRA, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The general fund of the CRA is categorized as a governmental fund.

#### *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 CRA adopts an annual appropriated budget for its general fund. The budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget at page 12.

The basic governmental fund financial statements can be found on pages 10 - 11 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 13 - 20 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 CRA, assets exceeded liabilities by \$665,401 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 8.

*City of Fruitland Park Community Redevelopment Agency*  
**Statement of Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
<b>Assets:</b>		
Current and other assets	\$ 666,155	\$ 377,699
<b>Total assets</b>	<b>666,155</b>	<b>377,699</b>
<b>Liabilities:</b>		
Other liabilities	754	68,718
<b>Total liabilities</b>	<b>754</b>	<b>68,718</b>
<b>Net Position:</b>		
Restricted	665,401	308,981
<b>Total net position</b>	<b>\$ 665,401</b>	<b>\$ 308,981</b>

Net position that are subject to external restrictions as to how they may be used total \$665,401 (100%).



The CRA's net position increased by \$356,420 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 9.

*City of Fruitland Park Community Redevelopment Agency*  
**Changes in Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
<b>Revenues:</b>		
<b>General Revenues</b>		
Property taxes	\$ 592,545	\$ 451,535
Investment income and miscellaneous	1,801	4,298
<b>Total revenues</b>	<b>594,346</b>	<b>455,833</b>
<b>Expenses:</b>		
General government	237,926	297,406
<b>Total expenses</b>	<b>237,926</b>	<b>297,406</b>
<b>Increase (decrease) in net position</b>	<b>356,420</b>	<b>158,427</b>
<b>Net position, October 1</b>	<b>308,981</b>	<b>150,554</b>
<b>Net position, September 30</b>	<b>\$ 665,401</b>	<b>\$ 308,981</b>

*Governmental Activities*

Governmental activities increased the CRA net position by \$356,420. This was primarily due to increases in property values.

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

As noted earlier, the CRA used fund accounting to ensure and demonstrate compliance with finance-related requirements.

**Governmental Funds**

The focus of the CRA's *governmental fund* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the CRA'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 CRA's general fund reported combined ending fund balances of \$665,401, an increase of \$356,420 in comparison with the prior year. The entire fund balance is restricted for community development within the boundaries of the CRA.

**General Fund Budgetary Highlights**

During the year, actual revenues were \$8,015 less than budgeted revenues and actual expenditures were \$234,015 less than budgeted expenditures. Expenses were lower than budgeted primarily due to anticipated capital projects that were delayed due to uncertainties caused by the COVID-19 pandemic and the distribution in the supply chain.

**Next Year's Budget and Rates**

During the next fiscal year, the CRA is expecting to incur enough revenues to cover expenditures.

**Requests for Information**

This financial report is designed to provide a general overview of the CRA'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 Community Redevelopment Agency*, 506 W. Berkman Street, Fruitland Park, Florida 34731.

## Basic Financial Statements

City of Fruitland Park, Florida Community Redevelopment Agency  
**Statement of Net Position**  
September 30, 2021

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	<u>Governmental Activities</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 566,155
Investments	<u>100,000</u>
<b>Total assets</b>	<u>666,155</u>
<b>Liabilities:</b>	
Deposits payable	<u>754</u>
<b>Total liabilities</b>	<u>754</u>
<b>Net Position:</b>	
Restricted for community redevelopment	<u>665,401</u>
<b>Total net position</b>	<u><u>\$ 665,401</u></u>

City of Fruitland Park, Florida Community Redevelopment Agency  
**Statement of Activities**  
For the Year Ended September 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
Governmental Activities:		
General government	\$ 237,926	\$ (237,926)
<b>Total governmental activities</b>	<b>237,926</b>	<b>(237,926)</b>
General Revenues:		
Property taxes		592,545
Unrestricted investment earnings		1,801
<b>Total general revenues</b>		<b>594,346</b>
<b>Change in net position</b>		<b>356,420</b>
Net position, beginning		308,981
<b>Net position, ending</b>		<b>\$ 665,401</b>

City of Fruitland Park, Florida Community Redevelopment Agency  
**Balance Sheet**  
**Governmental Funds**  
September 30, 2021

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	<u>General Fund</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 566,155
Investments	<u>100,000</u>
<b>Total assets</b>	<u><u>\$ 666,155</u></u>
<b>Liabilities:</b>	
Deposits payable	<u>\$ 754</u>
<b>Total liabilities</b>	<u>754</u>
<b>Fund Balances:</b>	
Restricted for community redevelopment	<u>665,401</u>
<b>Total fund balances</b>	<u>665,401</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 666,155</u></u>

City of Fruitland Park, Florida Community Redevelopment Agency  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended September 30, 2021

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	<u>General Fund</u>
<b>Revenues</b>	
Property taxes	\$ 592,545
Investment earnings	1,801
<b>Total revenues</b>	<u>594,346</u>
<b>Expenditures</b>	
Current:	
General government	48,111
Capital outlay	189,815
<b>Total expenditures</b>	<u>237,926</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>356,420</u>
<b>Net change in fund balances</b>	356,420
Fund balances, beginning of year	<u>308,981</u>
<b>Fund balances, ending of year</b>	<u><u>\$ 665,401</u></u>

City of Fruitland Park, Florida Community Redevelopment Agency  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**General Fund**  
For the Year Ended September 30, 2021

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes:				
Property taxes	\$ 601,161	\$ 601,161	\$ 592,545	\$ (8,616)
Investment earnings	1,200	1,200	1,801	601
<b>Total revenues</b>	<u>602,361</u>	<u>602,361</u>	<u>594,346</u>	<u>(8,015)</u>
<b>Expenditures:</b>				
Current:				
General government	98,611	56,941	48,111	8,830
Capital outlay	415,000	415,000	189,815	225,185
<b>Total expenditures</b>	<u>513,611</u>	<u>471,941</u>	<u>237,926</u>	<u>234,015</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>88,750</u>	<u>130,420</u>	<u>356,420</u>	<u>226,000</u>
<b>Net change in fund balances</b>	88,750	130,420	356,420	226,000
Fund balance, beginning of year	308,981	308,981	308,981	-
<b>Fund balance, ending of year</b>	<u>\$ 397,731</u>	<u>\$ 439,401</u>	<u>\$ 665,401</u>	<u>\$ 226,000</u>



**Notes to Financial Statements**

**NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The *City of Fruitland Park* (the "City") is a political subdivision of the state of Florida located in Lake County. The City created the Community Redevelopment Agency (the "CRA") 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 Community Redevelopment Agency* 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 CRA adopted Resolution 2006-022 to expand the CRA boundaries and modified the redevelopment plan.

In evaluating how to define the government, for financial reporting purposes, the CRA 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 CRA is a component unity of the City.

**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 CRA. 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.

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*.

**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*. 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.

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

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 CRA.

The government reports the following funds:

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

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.

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 CRA 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 CRA's investments consist of investments authorized per their investment policy, adopted in accordance with Section 218.415, Florida Statutes.

*Receivables and Payables*

All receivables are shown net of an allowance for uncollectable amounts.

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

The CRA's primary source of revenue is tax-increment funds. This revenue is computed by applying the respective operating tax rates for the City and the County, multiplied by increased value of property located within the boundaries of the redevelopment areas of the CRA in excess of the base property value, minus 5%. The City and the County, are required to fund this amount annually without regard to tax collections or other obligations.

*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 CRA'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. Any assets purchased with CRA funds are conveyed to the City for ownership and maintenance. As a result, the CRA does not own any capital assets at September 30, 2021.

*Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities 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.

*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 CRA has no items that qualify for reporting in this category.

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 CRA has no items that qualify for reporting in this category.

*Net Position Flow Assumptions*

Sometimes the CRA 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 CRA's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

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

*Fund Balance Flow Assumptions*

Sometimes the CRA 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 CRA'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 CRA 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 CRA's highest level of decision-making authority. The Commission is the highest level of decision-making authority for the CRA 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 CRA 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.

**Other Disclosures**

*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 2021, the CRA has not implemented any new accounting standards with a material effect on the CRA's financial statements.

**NOTE 2            STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budgetary Information**

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

1.            Prior to the end of the fiscal year, the CRA Manager submits to the CRA 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, CRA 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 CRA 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 CRA 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 CRA. 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            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 CRA'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 CRA's investment policy does not specifically address interest rate risk.

*Credit Risk:*

The CRA'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.

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

**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, 2021, none of the CRA 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 CRA at September 30, 2021 are detailed below:

Investment Type	Fair Value	Credit Rating	Weighted Avg. Maturity
Florida Prime	\$ 566,155	AAAm	49 days
Certificates of deposit	100,000	N/A	N/A
	\$ 666,155		

**NOTE 4 COMMITMENTS AND CONTINGENCIES**

*Litigation*

The CRA is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2021. 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 CRA.

*Risk Management*

The CRA 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 CRA 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 5 RELATED PARTY TRANSACTIONS**

The CRA is component unit of the City of Fruitland Park, Florida. For the year ended September 30, 2021, the CRA's tax increment revenues include \$241,923 received from the City. In addition, the CRA reimbursed the City for services performed on behalf of the CRA for administrative services. Payment to the City for these services during the year ended September 30, 2021 was approximately \$41,000.



**NOTE 6            SOURCES OF DEPOSITS AND PURPOSE OF WITHDRAWALS**

Pursuant to Florida Statute 163.387, listed below is a summary of the sources and amounts of deposits to, and the purpose and amounts of withdrawals from, the CRA Funds for the fiscal year ended September 30, 2021:

<b>Source of Deposit:</b>	
Tax increment	\$            592,545
Investment income	1,801
	<hr/>
<b>Total sources</b>	<b>\$            594,346</b>
	<hr/> <hr/>
<b>Purpose of Withdrawal:</b>	
Capital outlay	\$            189,815
Professional services	47,938
Miscellaneous	173
	<hr/>
<b>Total withdrawals</b>	<b>\$            237,926</b>
	<hr/> <hr/>

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 Community Redevelopment Agency

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 and the major fund of the *City of Fruitland Park, Florida Community Redevelopment Agency* (the "CRA") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements and have issued our report thereon dated June 30, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the *City of Fruitland Park, Florida Community Redevelopment Agency's* internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of *City of Fruitland Park Community Redevelopment Agency's* internal control. Accordingly, we do not express an opinion on the effectiveness of the CRA's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether *City of Fruitland Park Community Redevelopment Agency'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 an instance noncompliance which is described in Appendix A.

### **CRA's Response to Findings**

The CRA's response to the finding identified in our audit are described in the accompanying report. The CRA'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.

*McDiernit Davis*

Orlando, Florida  
June 30, 2022

## MANAGEMENT LETTER

Honorable Mayor and City Council  
City of Fruitland Park, Florida Community Redevelopment Agency

### Report on the Financial Statements

We have audited the financial statements of the *City of Fruitland Park, Florida Community Redevelopment Agency (the "CRA")*, as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 30, 2022.

### 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 Reports on examinations 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 June 30, 2022, 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 annual financial audit report.

### 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 Community Redevelopment Agency* 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 Community Redevelopment Agency* 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 CRA. It is management's responsibility to monitor the *City of Fruitland Park, Florida Community Redevelopment Agency'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.

### Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 3.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as 0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as 189,815.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:\$547,172
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final budget under Section 189.016(6), Florida Statutes, as no amendment.

### 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. We noted one finding of noncompliance which is described in Appendix A.

### 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  
June 30, 2022

### **ML20-1 - Investment Policy**

#### **Finding**

During our audit, it was noted that the continuing professional education required by Florida Statutes 218.415 was not taken by the required individuals.

#### **Criteria**

The City has established an investment an investment policy that requires annual continuing education courses to be taken by certain responsible individuals.

#### **Cause**

Courses were taken during the year, but a certificate was never received.

#### **Effect**

The CRA is not in compliance with Florida Statues.

#### **Recommendation**

While we noted some improvement the responsible individual didn't obtain the full 8 hours required. We recommend that the required individuals take the continuing education courses as soon as a suitable course can be identified.



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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 Community Redevelopment Agency

We have examined City of Fruitland Park Community Redevelopment Agency's (the CRA) compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2021. Management is responsible for the CRA's compliance with those requirements. Our responsibility is to express an opinion on the CRA'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 CRA'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 CRA's compliance with specified requirements.

In our opinion, other than the noncompliance noted in Appendix A, City of Fruitland Park Community Redevelopment Agency complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

*McDermitt Davis*

Orlando, Florida  
June 30, 2022





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**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH  
THE REQUIREMENTS OF SECTION 163.387(6) AND (7), FLORIDA STATUTES**

The Honorable Mayor and City Council  
*City of Fruitland Park Community Redevelopment Agency, Florida*

We have examined City of Fruitland Park Community Redevelopment Agency's (the CRA) compliance with the requirements of Section 163.387(6) and (7), Florida Statutes, during the year ended September 30, 2021. Management is responsible for the CRA's compliance with those requirements. Our responsibility is to express an opinion on the CRA'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 CRA'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 CRA's compliance with specified requirements.

In our opinion, CRA complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

*McDermitt Davis*

Orlando, Florida  
June 30, 2022



Honorable Mayor and City Council  
*City of Fruitland Park, Florida Community Redevelopment Agency*

We have audited the financial statements of *City of Fruitland Park Community Redevelopment Agency (the "CRA")* as of and for the year ended September 30, 2021, and have issued our report thereon dated June 30, 2022. 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 June 30, 2022, 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 Community Redevelopment Agency 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 other matters noted during our audit in a separate letter to you dated June 30, 2022.

#### **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 CRA are described in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. 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.

### *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 Community Redevelopment Agency'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. There are no such misstatements.

### **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 Community Redevelopment Agency'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 June 30, 2022.

### **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 Community Redevelopment Agency, 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 Community Redevelopment Agency's auditors.

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

June 30, 2022

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

June 30, 2022

McDirmitt 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 Community Redevelopment Agency as of September 30, 2021 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 Community Redevelopment Agency 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 November 11, 2021, 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.

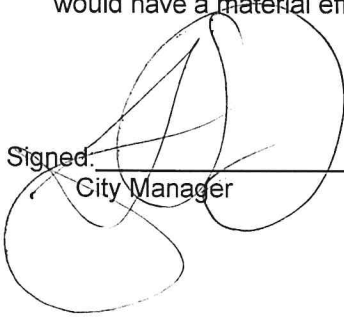
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- There is no summary of unrecorded misstatements since all adjustments proposed by the auditor, material, and immaterial, have been recorded.
- The 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 nonaudit services, drafting the financial statements and proposing adjusting journal entries, 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.
- We have complied with Florida Statutes Section 163.387(7) by properly appropriating any remaining balance to an approved project.

## 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

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

**ITEM TITLE:** **CRA Budget FY 2022-23**

**MEETING DATE:** Thursday, August 25, 2022

**DATE SUBMITTED:** Friday, August 19, 2022

**SUBMITTED BY:** City Treasurer

**BRIEF NARRATIVE:** **FY 2022-23 CRA Budget** - Included is the Capital Improvement and Equipment summary for a quick overview of the items in the CRA budget. There is \$28,958 in contingency

**FUNDS REQUIRED:** N/A

**ATTACHMENTS:** CRA Budget

**RECOMMENDATION:** Approval

**ACTION:** Approve the Community Redevelopment Agency's budget for FY 2022-23.



FY2023  
CAPITAL IMPROVEMENTS AND EQUIPMENT

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
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**CRA**  
**REDEVELOPMENT**

LAND	PARKING	100,000
MUNI COMPLEX	MUNI CMPLX/PUBLIC SAFETY BLDG UPGRAGES	50,000
STREETS	ROAD RESURFACE/SIDWALKS	300,000
SIDEWALK PJT	SIDEWALK FROM LIBRARY TO COMM CTR	40,000
COMM CTR	SOUND SYSTEM	45,712
SYSTEM IMPROV	466a PHASE 3A	300,000
PARKS IMPROV	NEW METAL ROOF VETS PARK	55,000
	NEW METAL ROOF GARDENIA PARK	6,500
	NEW WATER FOUNTAINS AT ALL PARKS	24,000
	NEW DUG OUT AT CALES	10,000
	BLEACHERS @ CALES SOFTBALL & T-BALL	16,000
<b>REDEVELOPMENT FUND TOTAL</b>		<b>\$ 947,212</b>

111,500

PROJECTION: 2023 FY2023 BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

200 REDEVELOPMENT FUND	2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 ADOPTED	COMMENT
<u>20001 REDEVELOPMENT FUND REVENU</u>							
<u>33 INTERGOVERN. REVENUE</u>							
33901 CITY OF FRUITLAN	241,923.00	292,767.00	292,767.00	291,394.00	89,888.00	367,894.00	_____
33902 LAKE COUNTY COMM	302,022.50	370,837.00	370,837.00	367,566.00	118,489.00	466,341.00	_____
33903 LAKE CO WATER AU	20,821.00	26,611.00	26,611.00	24,043.00	5,759.00	30,355.00	_____
33904 LAKE CO AMBULANC	27,779.50	33,836.00	33,836.00	33,674.00	10,339.00	42,721.00	_____
33 INTERGOVERN. REVENU	592,546.00	724,051.00	724,051.00	716,677.00	224,475.00	907,311.00	_____
<u>36 MISC. REVENUE</u>							
36110 INTEREST INCOME	1,800.98	1,200.00	1,200.00	2,381.12	1,077.00	1,148.00	_____
36 MISC. REVENUE	1,800.98	1,200.00	1,200.00	2,381.12	1,077.00	1,148.00	_____
<u>38 NON REVENUES</u>							
38001 XFER IN FUND BAL	.00	.00	.00	.00	.00	163,504.00	_____
38 NON REVENUES	.00	.00	.00	.00	.00	163,504.00	_____
20001 REDEVELOPMENT FU	594,346.98	725,251.00	725,251.00	719,058.12	225,552.00	1,071,963.00	_____
TOTAL 200 REDEVELOPMENT FUND	594,346.98	725,251.00	725,251.00	719,058.12	225,552.00	1,071,963.00	_____
GRAND TOTAL	594,346.98	725,251.00	725,251.00	719,058.12	225,552.00	1,071,963.00	_____

\*\* END OF REPORT - Generated by Jeannine Racine \*\*

PROJECTION: 2023 FY2023 BUDGET

ACCOUNTS FOR:  
 200 REDEVELOPMENT FUND

	VENDOR	QUANTITY	UNIT COST	2023 ADOPTED
TOTAL 33774 LAKE CO CDBG GRANT				.00
20001	33901 - CITY OF FRUITLAND PARK			367,894.00 *
	MILLAGE 3.9134	1.00	214,829.00	-214,829.00
	CRA 00F1			
	INCREASE OVER BASE YEAR			
	\$57,784,972			
EXPENSED IN 01519-30491				
	MILLAGE 3.9134	1.00	153,065.00	-153,065.00
	CRA 00F2			
	INCREASE OVER BASE YEAR			
	\$41,171,678			
EXPENSED IN 01519-30491				
TOTAL 33901 CITY OF FRUITLAND PARK				367,894.00
20001	33902 - LAKE COUNTY COMMISSION			466,341.00 *
	LAKE COUNTY MILLAGE 5.1180			
CRA 00F1	1.00	276,387.00		-276,387.00
	LAKE COUNTY MILLAGE 5.1180			
CRA 00F2	1.00	189,954.00		-189,954.00
TOTAL 33902 LAKE COUNTY COMMISSION				466,341.00
20001	33903 - LAKE CO WATER AUTHORITY			30,355.00 *
	LAKE CO WATER AUTH MILLAGE .4900	1.00	17,726.00	-17,726.00
	CRA 00F1			
	LAKE CO WATER AUTH MILLAGE .4900	1.00	12,629.00	-12,629.00
	CRA 00F2			
TOTAL 33903 LAKE CO WATER AUTHORITY				30,355.00
20001	33904 - LAKE CO AMBULANCE DISTRICT			42,721.00 *
	LAKE CO AMBULANCE MILLAGE .4629	1.00	25,320.00	-25,320.00
	CRA 00F1			
	LAKE CO AMBULANCE MILLAGE .4629	1.00	17,401.00	-17,401.00
	CRA 00F2			

PROJECTION: 2023 FY2023 BUDGET

ACCOUNTS FOR:

200 REDEVELOPMENT FUND

VENDOR	QUANTITY	UNIT COST	2023 ADOPTED
TOTAL 33904 LAKE CO AMBULANCE DISTRICT			42,721.00
TOTAL 33 INTERGOVERN. REVENUE			907,311.00

36 MISC. REVENUE

20001 36110 - INTEREST INCOME			1,148.00 *
	1.00	1,148.00	-1,148.00

TOTAL 36110 INTEREST INCOME  
 TOTAL 36 MISC. REVENUE

1,148.00  
 1,148.00

38 NON REVENUES

20001 38001 - XFER IN FUND BALANCE FROM FUND BALANCE			163,504.00 *
	1.00	163,504.00	-163,504.00

TOTAL 38001 XFER IN FUND BALANCE  
 TOTAL 38 NON REVENUES  
 TOTAL 20001 REDEVELOPMENT FUND REVENUE  
 TOTAL 200 REDEVELOPMENT FUND

163,504.00  
 163,504.00  
 1,071,963.00  
 1,071,963.00

GRAND TOTAL

1,071,963.00

\*\* END OF REPORT - Generated by Jeannine Racine \*\*

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CITY OF FRUITLAND PARK  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

|P 1  
|bgnyrpts

PROJECTION: 2023 FY2023 BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

200 REDEVELOPMENT FUND	2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 ADOPTED	COMMENT
<u>20511 COMMUNITY REDEVELOPMENT</u>							
<u>30 OPERATING EXPENSES</u>							
30311 ENGINEERING FEES	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	_____
30313 PROFESSIONAL FEE	1,267.50	2,000.00	2,000.00	.00	2,000.00	2,000.00	_____
30316 GRANT PROGRAM	.00	25,000.00	25,000.00	.00	25,000.00	25,000.00	_____
30320 AUDIT FEES	5,000.00	5,000.00	5,000.00	8,000.00	5,000.00	5,000.00	_____
30479 ABATEMENT	.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	_____
30490 MISC EXPENSE	.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	_____
30544 MEMBERSHIPS	175.00	570.00	570.00	175.00	570.00	570.00	_____
30 OPERATING EXPENSES	6,442.50	44,570.00	44,570.00	8,175.00	44,570.00	44,570.00	_____
<u>60 CAPITAL OUTLAY</u>							
60610 LAND PURCHASE	.00	.00	.00	3,953.31	.00	100,000.00	_____
60624 MUNICIPAL COMPLE	.00	347,172.00	227,072.00	.00	.00	50,000.00	_____
60631 STREETS & ROAD R	148,020.00	200,000.00	200,000.00	186,740.00	120,000.00	300,000.00	_____
60634 SIDEWALK PROJECT	.00	.00	.00	.00	.00	40,000.00	_____
60636 COMMUNITY CENTER	41,795.19	.00	120,100.00	40,676.00	.00	45,712.00	_____
60655 SYSTEM IMPROVEME	.00	.00	.00	.00	.00	300,000.00	_____
60665 PARKS IMPROVEMEN	.00	61,500.00	61,500.00	.00	.00	111,500.00	_____
60 CAPITAL OUTLAY	189,815.19	608,672.00	608,672.00	231,369.31	120,000.00	947,212.00	_____
<u>90 NON-OPERATING</u>							
90990 CONTINGENCY FUND	.00	28,667.00	28,667.00	.00	.00	28,958.00	_____
90 NON-OPERATING	.00	28,667.00	28,667.00	.00	.00	28,958.00	_____
20511 COMMUNITY REDEVE	196,257.69	681,909.00	681,909.00	239,544.31	164,570.00	1,020,740.00	_____

PROJECTION: 2023 FY2023 BUDGET

FOR PERIOD 99

ACCOUNTS FOR:

200 REDEVELOPMENT FUND	2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2022 ACTUAL	2022 PROJECTION	2023 ADOPTED	COMMENT
<u>20581 INTERFUND TRANSFER</u>							
<u>90 NON-OPERATING</u>							
90916 XFER TO GENERAL	41,669.60	43,342.30	43,342.30	32,506.71	36,089.20	51,223.00	_____
90 NON-OPERATING	41,669.60	43,342.30	43,342.30	32,506.71	36,089.20	51,223.00	_____
20581 INTERFUND TRANSF	41,669.60	43,342.30	43,342.30	32,506.71	36,089.20	51,223.00	_____
TOTAL 200 REDEVELOPMENT FUND	237,927.29	725,251.30	725,251.30	272,051.02	200,659.20	1,071,963.00	_____
GRAND TOTAL	237,927.29	725,251.30	725,251.30	272,051.02	200,659.20	1,071,963.00	_____

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PROJECTION: 2023 FY2023 BUDGET

ACCOUNTS FOR:  
 200 REDEVELOPMENT FUND

	VENDOR	QUANTITY	UNIT COST	2023 ADOPTED
TOTAL 30310 LEGAL FEES				.00
20511	30311 - ENGINEERING FEES	1.00	2,000.00	2,000.00 *
TOTAL 30311 ENGINEERING FEES				2,000.00
20511	30313 - PROFESSIONAL FEES	1.00	2,000.00	2,000.00 *
TOTAL 30313 PROFESSIONAL FEES				2,000.00
20511	30316 - GRANT PROGRAM REDEVELOPMENT GRANT MATCH	1.00	25,000.00	25,000.00 *
TOTAL 30316 GRANT PROGRAM				25,000.00
20511	30320 - AUDIT FEES CRA AUDIT - NEW REQUIREMENT FOR SEPARATE AUDIT	1.00	5,000.00	5,000.00 *
TOTAL 30320 AUDIT FEES				5,000.00
20511	30479 - ABATEMENT NUISANCE ABATEMENT OF CODE ENFORCEMENT VIOLATIONS	1.00	5,000.00	5,000.00 *
TOTAL 30479 ABATEMENT				5,000.00
20511	30490 - MISC EXPENSE MISC	1.00	5,000.00	5,000.00 *
TOTAL 30490 MISC EXPENSE				5,000.00
20511	30544 - MEMBERSHIPS FL REDEVELOPMENT ASSOCIATION	1.00	395.00	570.00 *
	DCA SPECIAL DISTRICT FEE	1.00	175.00	395.00
				175.00

PROJECTION: 2023 FY2023 BUDGET

ACCOUNTS FOR:

200 REDEVELOPMENT FUND

TOTAL 30544 MEMBERSHIPS  
 TOTAL 30 OPERATING EXPENSES

VENDOR	QUANTITY	UNIT COST	2023 ADOPTED
			570.00
			44,570.00

60 CAPITAL OUTLAY

20511 60610 - LAND PURCHASE  
 COMMUNITY PARKING

	1.00	100,000.00	100,000.00 *
			100,000.00

TOTAL 60610 LAND PURCHASE

100,000.00

20511 60624 - MUNICIPAL COMPLEX IMPROVMTS  
 UPGRADE MUNICIPAL BLDG

	1.00	50,000.00	50,000.00 *
			50,000.00

TOTAL 60624 MUNICIPAL COMPLEX IMPROVMTS

50,000.00

20511 60631 - STREETS  
 ROAD SURFACE  
 VARIOUS ROADS/SIDEWALKS

1.00	300,000.00	300,000.00	300,000.00 *
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TOTAL 60631 STREETS & ROAD RESURFACING

300,000.00

20511 60634 - SIDEWALKS  
 SIDEWALK FROM LIBRARY TO COMM CTR

	1.00	40,000.00	40,000.00 *
			40,000.00

TOTAL 60634 SIDEWALK PROJECT

40,000.00

20511 60636 - COMMUNITY CENTER IMPROVMTS  
 COMMUNITY CENTER SOUND SYSTEM -  
 4 SERIES SPEAKER & CONTROL SYSTEM

	1.00	45,712.00	45,712.00 *
			45,712.00

TOTAL 60636 COMMUNITY CENTER IMPROVMTS

45,712.00

20511 60655 - 466AU SYSTEM IMPROVEMENTS  
 466a PHASE 3A

1.00	300,000.00	300,000.00	300,000.00 *
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PROJECTION: 2023 FY2023 BUDGET

ACCOUNTS FOR:  
 200 REDEVELOPMENT FUND

	VENDOR	QUANTITY	UNIT COST	2023 ADOPTED
TOTAL 60655 SYSTEM IMPROVEMENTS				300,000.00
20511	60665 - PARKS IMPROVEMENTS			111,500.00 *
	NEW METAL ROOF AT GARDENIA PARK PAVILION	1.00	6,500.00	6,500.00
	NEW METAL ROOF AT VETS PARK PAVILLION	1.00	55,000.00	55,000.00
	NEW WATER FOUNTAINS AT ALL PARKS	6.00	4,000.00	24,000.00
	NEW DUGOUT AT CALES	1.00	10,000.00	10,000.00
	BLEACHERS @ CALES SOFTBALL & T-BALL FIELDS	4.00	4,000.00	16,000.00
TOTAL 60665 PARKS IMPROVEMENTS				111,500.00
TOTAL 60 CAPITAL OUTLAY				947,212.00
<u>90 NON-OPERATING</u>				
20511	90990 - CONTINGENCY REDEVP			28,958.00 *
		1.00	.00	.00
	UNEXPECTED EXPENSES	1.00	28,958.00	28,958.00
TOTAL 90990 CONTINGENCY FUND				28,958.00
TOTAL 90 NON-OPERATING				28,958.00
TOTAL 20511 COMMUNITY REDEVELOPMENT				1,020,740.00

PROJECTION: 2023 FY2023 BUDGET

ACCOUNTS FOR:

200 REDEVELOPMENT FUND

VENDOR QUANTITY UNIT COST 2023 ADOPTED

20581 INTERFUND TRANSFER

90 NON-OPERATING

20581	90916 - TX TO GF			51,223.00 *
	20% CM SALARY & BENEFITS	.20	192,970.00	38,594.00
	REVENUE = 01001-38150			
	10% FINANCE DIRECTOR WAGES & BENEFITS	.10	126,290.00	12,629.00
	REVENUE = 01001-38150			

TOTAL 90916 XFER TO GENERAL FUND

51,223.00

TOTAL 90 NON-OPERATING

51,223.00

TOTAL 20581 INTERFUND TRANSFER

51,223.00

TOTAL 200 REDEVELOPMENT FUND

1,071,963.00

GRAND TOTAL

1,071,963.00

\*\* END OF REPORT - Generated by Jeannine Racine \*\*

**CITY OF FRUITLAND PARK  
CRA AGENDA ITEM SUMMARY SHEET  
Item Number: 6 revised**

**ITEM TITLE:** Concrete Bollards – City Hall, Library, and Community Center Discussion

**MEETING DATE:** Thursday, August 25, 2022

**DATE SUBMITTED:** Tuesday, August 16, 2022

**SUBMITTED BY:** City Manager

**BRIEF NARRATIVE:** **Concrete Bollards** At the July 14 and 28, 2022 regular meetings, the city commission discussed bollards (four for city hall, two for the library and two for the community center) which excludes shipping and installation.

**FUNDS REQUIRED:** CRA to be determined.

**ATTACHMENTS:** Bay to Bay proposal and bollard prices from Grainger

**RECOMMENDATION:**

**ACTION:** None

# BAY TO BAY CONSTRUCTION

DATE: 5/10/2022

CHRIS HENRY  
526 W. Mirror Lake DR.  
Fruitland Park, FL 34731  
352-551-7512  
[chrishenrybaytobay@gmail.com](mailto:chrishenrybaytobay@gmail.com)

## PROPOSAL

JOB: COUMMITY, LIBRARY AND CITY HAUL BUILDINGS

CONTRACTOR: CITY OF FRUITLAND PARK

THIS PROPOSAL INCLUDES LABOR AND MATERIALS, INCLUDES SAWCUT CONCRETE TO MAKE WAY FOR NEW 6 INCH POST IN FRONT OF DOORWAY AREAS. ALL SAW CUTTING WILL BE DONE WITH WATER , ALL SPOILEDGE WILL BE HAULED OFF. AND SREAS CLEANED UP AFTER CONCRETE IS Poured BACK.

THIS PRICE FOR EACH AREA TO BE DONE WITH OIN 6 INCH PIPE BALLARED.

TOTAL PER ONE:

\$1,800.00 EACH



Security Bollard: Round, 24 in Outside Dia., 24...



**WAUSAU TILE**

**Security Bollard: Round, 24 in Outside Dia., 24 in Overall Lg, 24 in Overall Wd, Sand**

Item #39UP91

Mfr. Model TF6082W22 #

UNSPSC #46151505

Catalog Page #N/A

Country of Origin USA. Country of Origin is subject to change.

**Technical Specs**

Item	Security Bollard	Color	Sand
Shape	Round	Wall Thickness	2.0 in
Outside Dia.	24 in	Material	Concrete
Overall Length	24 in	Finish	Weather Stone
Overall Width	24 in	Net Weight	630 lb
Overall Height	19 in		

Web Price

**\$473.27** / each

This item requires special shipping, additional charges may apply.

Qty  
1

**Add to Cart**

Ship

Pickup

**!** Ships from supplier. Expected to arrive by end of Sep, 2022.

Ship to 30301 | [Change](#)

Shipping Weight 630 lbs

[Ship Availability Terms](#)

[Add to List](#)

Security Bollard: Round, 14 in Outside Dia., 14...



**WAUSAU TILE**

**Security Bollard: Round, 14 in Outside Dia., 14 in Overall Lg, 14 in Overall Wd, Sand**

Item #39UP38

Mfr. Model TF6000W22 #

UNSPSC #46151505

Catalog Page #N/A

Country of Origin USA. Country of Origin is subject to change.

**Technical Specs**

Item	Security Bollard	Color	Sand
Shape	Round	Wall Thickness	2.0 in
Outside Dia.	14 in	Material	Concrete
Overall Length	14 in	Finish	Weather Stone
Overall Width	14 in	Net Weight	250 lb
Overall Height	19 in		

Web Price

**\$310.83** / each

This item requires special shipping, additional charges may apply.

Qty  
1

**Add to Cart**

Ship

Pickup

Expected to arrive **Tue. Aug 23.**

Ship to 30301 | [Change](#)

Shipping Weight 250 lbs

[Ship Availability Terms](#)

[Add to List](#)

CITY OF FRUITLAND PARK  
CRA AGENDA ITEM SUMMARY SHEET  
Item Number: 7

**ITEM TITLE:** Public Comments

**MEETING DATE:** Thursday, August 25, 2022

**DATE SUBMITTED:** Thursday, August 18, 2022

**SUBMITTED BY:** City Clerk

**BRIEF NARRATIVE:** **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 community redevelopment agency 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 CRA. Accordingly, comments, questions, and concerns regarding items listed on this agenda shall be received at the time the CRA addresses such items during this meeting. Pursuant to Resolution 2013-023, public comments are limited to three minutes.

**FUNDS REQUIRED:** None

**ATTACHMENTS:** Resolution 2013-023, Public Participation Policy and Chapter 286 Florida Statutes

**RECOMMENDATION:** None

**ACTION:** None



**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

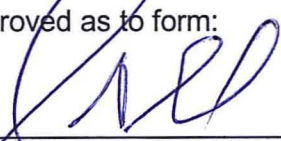
ATTEST:

  
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

Select Year:  

## The 2020 Florida Statutes

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[Title XIX](#)[Chapter 286](#)[View Entire Chapter](#)

## PUBLIC BUSINESS

## PUBLIC BUSINESS: MISCELLANEOUS PROVISIONS

**286.0114 Public meetings; reasonable opportunity to be heard; attorney fees.—**

(1) For purposes of this section, “board or commission” means a board or commission of any state agency or authority or of any agency or authority of a county, municipal corporation, or political subdivision.

(2) Members of the public shall be given a reasonable opportunity to be heard on a proposition before a board or commission. The opportunity to be heard need not occur at the same meeting at which the board or commission takes official action on the proposition if the opportunity occurs at a meeting that is during the decisionmaking process and is within reasonable proximity in time before the meeting at which the board or commission takes the official action. This section does not prohibit a board or commission from maintaining orderly conduct or proper decorum in a public meeting. The opportunity to be heard is subject to rules or policies adopted by the board or commission, as provided in subsection (4).

(3) The requirements in subsection (2) do not apply to:

(a) 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;

(b) An official act involving no more than a ministerial act, including, but not limited to, approval of minutes and ceremonial proclamations;

(c) A meeting that is exempt from s. [286.011](#); or

(d) A meeting during which the board or 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.

(4) Rules or policies of a board or commission which govern the opportunity to be heard are limited to those that:

(a) Provide guidelines regarding the amount of time an individual has to address the board or commission;

(b) Prescribe procedures for allowing representatives of groups or factions on a proposition to address the board or commission, rather than all members of such groups or factions, at meetings in which a large number of individuals wish to be heard;

(c) Prescribe procedures or forms for an individual to use in order to inform the board or commission of a desire to be heard; to indicate his or her support, opposition, or neutrality on a proposition; and to indicate his or her designation of a representative to speak for him or her or his or her group on a proposition if he or she so chooses; or

(d) Designate a specified period of time for public comment.

(5) If a board or commission adopts rules or policies in compliance with this section and follows such rules or policies when providing an opportunity for members of the public to be heard, the board or commission is deemed to be acting in compliance with this section.

(6) A circuit court has jurisdiction to issue an injunction for the purpose of enforcing this section upon the filing of an application for such injunction by a citizen of this state.

(7)(a) Whenever an action is filed against a board or commission to enforce this section, the court shall assess reasonable attorney fees against such board or commission if the court determines that the defendant to such action acted in violation of this section. The court may assess reasonable attorney fees against the individual filing such an

action if the court finds that the action was filed in bad faith or was frivolous. This paragraph does not apply to a state attorney or his or her duly authorized assistants or an officer charged with enforcing this section.

(b) Whenever a board or commission appeals a court order that has found the board or commission to have violated this section, and such order is affirmed, the court shall assess reasonable attorney fees for the appeal against such board or commission.

(8) An action taken by a board or commission which is found to be in violation of this section is not void as a result of that violation.

**History.**—s. 1, ch. 2013-227.

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