

**FRUITLAND PARK CITY COMMISSION  
COMMUNITY REDEVELOPMENT AGENCY  
MEETING AGENDA**

**December 14, 2023**

City Hall Commission Chambers  
506 W. Berckman Street  
Fruitland Park, Florida 34731  
**On or before 6:30 p.m.**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF MINUTES** (city clerk)  
September 14, 2023
- 4. CRA ACFR AND AUDIT ENGAGEMENT LETTER** (city treasurer)  
Motion to approve the CRA Annual Comprehensive Financial Report, September 30, 2022 and Audit Engagement Letter, McDirmit Davis, Certified Public Accountants.
- 5. CRA REDEVELOPMENT TAXES – FY 2023-24** (city treasurer)  
Motion to consider the approval of payment from the general fund to the redevelopment fund for redevelopment taxes for FY 2023-24.
- 6. FIVE-FOOT SIDEWALK INSTALLATION – FOUNTAIN STREET AND COLLEGE AVENUE ROW AND CIVIL ENGINEERING AND SURVEYING SERVICES DESIGN PROPOSAL – HALFF INC.** (city manager/public works director)  
Motion to consider the approval of a five-foot sidewalk installation at the south right-of-way line of Fountain Street and the west right-of-way line of College Avenue and civil engineering and surveying services design proposal at city hall complex from Halff Inc.
- 7. CRA 2024 MEETING SCHEDULE** (city clerk)  
Motion to consider the approval of the 2024 CRA meeting schedule.
- 8. 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.

**9. UNFINISHED BUSINESS**

**10. ADJOURNMENT**

Any person requiring 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, December 14, 2023

**DATE SUBMITTED:** Monday, December 4, 2023

**SUBMITTED BY:** City Clerk

**BRIEF NARRATIVE:** Approval of September 14, 2023 CRA regular minutes as submitted, if there are no corrections.

**FUNDS BUDGETED:** None

**ATTACHMENTS:** Draft minutes.

**RECOMMENDATION:** Approval

**ACTION:** Approve the CRA minutes as submitted.

**FRUITLAND PARK COMMUNITY REDEVELOPMENT AGENCY  
DRAFT MEETING MINUTES  
September 14, 2023**

A meeting of the Fruitland Park Community Redevelopment Agency was held at 506 W. Berckman Street, Fruitland Park, Florida 34731 on Thursday, September 14, 2023 at 6:30 p.m.

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

**Also Present:** Gary La Venia City Manager; City Attorney Anita Geraci-Carver; City Treasurer Gary Bachmann; Police Sergeant David Cox, Police Department; Public Works Director Robb Dicus; Human Resources Director Betty McHale; Michael “Mike” Rankin, Interim Community Development Director, LPG Urban & Regional Planners Inc. (consultant retained by the city); Ms. Keli, Carrie Pruitt, Permit Technician, Community Development Department, Library Director JoAnn Glendinning and Terry Dohrn, Lieutenant/Paramedic Bradley Shelley and Firefighter Sean Davis; Deputy City Clerk Candice Dennis, and City Clerk Esther B. Coulson.

**1. CALL TO ORDER**

Mayor Cheshire called the meeting to order.

ACTION: 6:46:10 p.m. No action was taken.

**2. ROLL CALL**

Mayor Cheshire requested that Ms. Dennis call the roll where a quorum was declared present and Commissioner Bell’s absence was acknowledged.

Mayor Cheshire recognized the following agenda changes:

Item 4. CRA Budget FY 2023-24  
CRA Budget to read FY 2023-24, Addendum Revised

Item 5. CRA 2022-23 Projects  
Addendum - CRA Report dated June 9, 2023

ACTION: 6:46:25 p.m. Upon Mayor Cheshire’s recommendation **and by unanimous consent, the CRA accepted the above-captioned changes to this evening’s agenda.**

**3. APPROVAL OF MINUTES**

The CRA considered its action to approve the following minutes:

**July 27, special  
March 9, special  
January 26, special  
January 12, workshop, and  
January 12, 2023 regular**

**ACTION: 6:44:43 p.m. A motion was made by Vice Mayor DeGrave and seconded by Commissioner Bell that the CRA approve the previously cited minutes.**

After discussion and by unanimous consent, the CRA accepted the city attorney's recommendation to waive parliamentary procedures and approve the minutes at special meetings, if there are no regular meetings to be held shortly thereafter.

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

**4. CRA BUDGET FY 2023-24**

The CRA considered its action to approve the CRA budget for FY 2023-24.

Mr. Bauchman reviewed the fiscal year 2023-24 CRA budget with a fund balance totaling about six point nine million dollars (\$6.9 million).

After Mr. La Venia confirmed in the affirmative to Vice Mayor DeGrave's questions that the project is water and wastewater connections along the CR 466A corridor, recognized the loan to pay back to utilities which is not earmarked to which Ms. Geraci-Carver addressed her plan to review whether the CRA can, with utility expenses, profit from same through impact fees and to replenish the CRA.

Later in the meeting, Mr. La Venia addressed the need to amend the CRA budget as it relates to the CR 466A Phase 3B roadway improvement project and recognized the funding amount in the CRA account.

**ACTION: 6:49:20 p.m. and 6:50:17 p.m. A motion was made by Commissioner Mobilian and seconded by Commissioner Bell that the CRA approve the CRA Budget for FY 2023-24.**

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

**5. CRA 2022-23 PROJECTS**

Messrs. Bauchmann and La Venia reviewed the 2022-23 list of CRA projects and expenditures with the fund balance of one million six hundred and thirty-two thousand five hundred and seventy-seven dollars (\$1,632,577), a copy of which is filed with the supplemental papers to the minutes of this meeting,

**ACTION: 6:51:24 p.m. A motion was made by Commissioner Bell and seconded by Commissioner Gunter that the CRA approve the CRA 2022-23 projects.**

Later in the meeting, Mr. La Venia explained his previous conversations with Ms. Geraci-Carver on the plan to utilize CRA funds for the CR 466A Phase 3A roadway improvement

project until same is procured by Lake County where an amendment to the CRA budget would be made.

**6. CRA WORKSHOP**

Mr. La Venia addressed the need for the CRA workshops to be scheduled.

ACTION: 6:52:24 p.m. No action was taken.

**7. PUBLIC COMMENTS**

There were no comments from the public at this time.

ACTION: 6:52:34 p.m. No action was taken.

**8. UNFINISHED BUSINESS**

There was no unfinished business to come before the CRA at this time.

ACTION: 6:52:504 p.m. No action was taken.

**9. ADJOURNMENT**

The meeting adjourned at 6:57 p.m.

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

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

**CITY OF FRUITLAND PARK**  
**CRA AGENDA ITEM SUMMARY SHEET**  
**I t e m   N u m b e r : 4**

**ITEM TITLE:** **CRA ACFR September 30 2022 and Audit Engagement Letter FY 2022-23**

**MEETING DATE:** Thursday, December 14, 2023

**DATE SUBMITTED:** Friday, December 8, 2023

**SUBMITTED BY:** City Treasurer

**BRIEF NARRATIVE:** **The financial audit engagement letter** is a new requirement as of two years ago. The cost is split between the main audit and the Community Redevelopment Agency (CRA) audit. The total cost is \$30,000 but is now split \$25,000 for main audit and \$5,000 for the CRA audit. This is budgeted in Finance and Water and Sewer under audit fee 01513-30320: \$15,550 (50%), 40533-30320: \$5125 (\$25%), and 40535-30320: \$5,125(25%) and CRA 20511-30320: \$5,000.

**FUNDS BUDGETED:** Yes, see below.

**ATTACHMENT:** ACFR and Auditor McDirmit Davis Engagement Letter FY 2022-23

**RECOMMENDATION:** Approval

**ACTION:** **Approve the September 30, 2022 Annual Comprehensive Financial Report and McDirmit Davis Engagement Letter FY 2022-23**

January 13, 2023

City of Fruitland Park Community Redevelopment Agency

The following represents our understanding of the services we will provide City of Fruitland Park Community Redevelopment Agency (ICRA).

You have requested that we audit the financial statements of the governmental activities, and major fund of the City of Fruitland Park Community Redevelopment Agency, as of September 30, 2022, and for the year then ended and the related notes, which collectively comprise the City of Fruitland Park Community Redevelopment Agency's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis

#### Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS, Government Auditing Standards, and chapter 10.550, *Rules of the Auditor General*. As part of an audit in accordance with GAAS, Government Auditing Standards, and Chapter 10.550, *Rules of the Auditor General*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.
- Obtain an understanding of internal control relevant to the audit 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the ICRA's ability to continue as a going concern for a reasonable period of time.



Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

#### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the ICRA's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Management Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, Chapter 10.550, Rules of the Auditor General, and Florida Statutes 163.387;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
3. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
4. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statement have been audited by us;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
6. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
7. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials;
10. For the accuracy and completeness of all information provided; and
11. For compliance with Florida Statutes 163.371 Reporting Requirements.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon. The supplementary information referred to above will be presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information will be subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Our auditor's report will provide an opinion on the supplementary information in relation to the basic financial statements as a whole.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

### **Nonattest Services**

With respect to any nonattest services we perform, such as drafting financial statements and proposing adjusting journal entries to be reviewed and approved by management, we will not assume management responsibilities on behalf of the ICRA. However, we will provide advice and recommendations to assist management of the ICRA in performing its responsibilities.

ICRA management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards
- This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

### **Reporting**

We will issue a written report upon completion of our audit of the ICRA's basic financial statements. Our report will be addressed to the governing body of the ICRA. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no opinion will be expressed. As required by Chapter 10.550, Rules of the Auditor General, we will also include our report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315 regarding compliance with Florida Statutes Section 218.415, and Florida Statutes Sections 163.387(6) and (7).

### **Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

### **Provisions of Engagement Administration, Timing and Fees**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in March 2023 and to issue our reports no later than June 30, 2023.

Tamara Campbell is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising McDirmit Davis's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be \$5,000 for the audit. We will notify you immediately for any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the ICRA's personnel to assist in the preparation of the schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of McDirmit Davis, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities, pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of McDirmit Davis, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of Governmental Auditing Standards, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audits of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

*McDirmit Davis*

McDirmit Davis

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

City of Fruitland Park Community Redevelopment Agency

Acknowledged and agreed on behalf of City of Fruitland Park Community Redevelopment Agency by:

  
Title: \_\_\_\_\_

# **Annual Financial Report**

**September 30, 2022**

**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

#### Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements as listed in the table of contents.

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 CRA, as of September 30, 2022, and the respective changes in financial position thereof 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.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

The CRA's 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; and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the CRA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 CRA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the CRA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis starting on page 3, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 September 25, 2023, on our consideration of CRA'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 solely 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 the effectiveness of 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 the CRA's internal control over financial reporting and compliance.

*McDiarmid Davis*

Orlando, Florida  
September 25, 2023

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, 2022. 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 \$1,095,204 (net position).
- The government's total net position increased by \$429,803.
- At the close of the current fiscal year, the CRA's governmental fund reported ending fund balance of \$1,054,528, an increase of \$389,127 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 313% 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 \$1,095,204 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>2022</b>	<b>2021</b>
<b>Assets:</b>		
Current and other assets	\$ 1,278,657	\$ 666,155
Capital assets	40,676	-
<b>Total assets</b>	<b>1,319,333</b>	<b>666,155</b>
<b>Liabilities:</b>		
Other liabilities	224,129	754
<b>Total liabilities</b>	<b>224,129</b>	<b>754</b>
<b>Net Position:</b>		
Net investment in capital assets	40,676	-
Restricted	1,054,528	665,401
<b>Total net position</b>	<b>\$ 1,095,204</b>	<b>\$ 665,401</b>

Net position that are subject to external restrictions as to how they may be used total \$1,054,528 (96%).

The CRA's net position increased by \$429,803 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>2022</b>	<b>2021</b>
<b>Revenues:</b>		
Property taxes	\$ 716,677	\$ 592,545
Investment income and miscellaneous	9,810	1,801
<b>Total revenues</b>	<b>726,487</b>	<b>594,346</b>
<b>Expenses:</b>		
General government	245,304	237,926
<b>Total expenses</b>	<b>245,304</b>	<b>237,926</b>
<b>Special Item:</b>		
Assets conveyed to the City	(51,380)	-
<b>Increase (decrease) in net position</b>	<b>429,803</b>	<b>356,420</b>
<b>Net position, October 1</b>	<b>665,401</b>	<b>308,981</b>
<b>Net position, September 30</b>	<b>\$ 1,095,204</b>	<b>\$ 665,401</b>

*Governmental Activities*

Governmental activities increased the CRA net position by \$429,803. 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 ending fund balance of \$1,054,528, an increase of \$389,127 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 \$1,236 more than budgeted revenues and actual expenditures were \$387,891 less than budgeted expenditures. Expenses were lower than budgeted primarily due to anticipated capital projects that were delayed.

**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, 2022

	<b>Governmental Activities</b>
<b>Assets:</b>	
Cash and cash equivalents	\$ 1,178,657
Investments	100,000
Capital Assets:	
Capital assets not being depreciated	40,676
<b>Total assets</b>	<b>1,319,333</b>
<b>Liabilities:</b>	
Accounts payable and accrued expenses	223,375
Deposits payable	754
<b>Total liabilities</b>	<b>224,129</b>
<b>Net Position:</b>	
Net investment in capital assets	40,676
Restricted for community redevelopment	1,054,528
<b>Total net position</b>	<b>\$ 1,095,204</b>

City of Fruitland Park, Florida Community Redevelopment Agency  
**Statement of Activities**  
For the Year Ended September 30, 2022

		<b>Net (Expense) Revenue and Changes in Net Position</b>
<b>Functions/Programs</b>	<b>Expenses</b>	<b>Governmental Activities</b>
Governmental Activities:		
General government	\$ 245,304	\$ (245,304)
<b>Total governmental activities</b>	<b>245,304</b>	<b>(245,304)</b>
General Revenues:		
Property taxes		716,677
Unrestricted investment earnings		9,810
Assets conveyed to the City		(51,380)
<b>Total general revenues</b>		<b>675,107</b>
<b>Change in net position</b>		<b>429,803</b>
Net position, beginning		665,401
<b>Net position, ending</b>		<b>\$ 1,095,204</b>

**Balance Sheet**

**Governmental Funds**

September 30, 2022

	<b>General Fund</b>
<b>Assets:</b>	
Cash and cash equivalents	\$ 1,178,657
Investments	100,000
<b>Total assets</b>	<b>\$ 1,278,657</b>
<b>Liabilities:</b>	
Accounts payable	\$ 223,375
Deposits payable	754
<b>Total liabilities</b>	<b>224,129</b>
<b>Fund Balances:</b>	
Restricted for community redevelopment	1,054,528
<b>Total fund balances</b>	<b>1,054,528</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,278,657</b>

**Amounts reported for governmental activities in the statement of net position are different because:**

Total fund balance governmental funds	\$ 1,054,528
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds	40,676
	<b>\$ 1,095,204</b>

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, 2022

	<b>General Fund</b>
<b>Revenues</b>	
Property taxes	\$ 716,677
Investment earnings	9,810
<b>Total revenues</b>	<u>726,487</u>
<b>Expenditures</b>	
Current:	
General government	51,517
Capital outlay	285,843
<b>Total expenditures</b>	<u>337,360</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>389,127</u>
<b>Net change in fund balances</b>	389,127
Fund balances, beginning of year	665,401
<b>Fund balances, ending of year</b>	<u><u>\$ 1,054,528</u></u>

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

Net Change in Fund Balances, total governmental funds:	\$ 389,127
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Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Expenditures for capital assets	92,056
---------------------------------	--------

Conveyance of capital assets is recorded as an expense in the statement of activities while the amount does not affect the fund financial statements as the amount does not consume current financial resources

	<u>(51,380)</u>
<b>Change in net position of governmental activities</b>	<u><u>\$ 429,803</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, 2022

	<b>Budgeted Amounts</b>		<b>Actual Amounts, Budgetary Basis</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes:				
Property taxes	\$ 724,051	\$ 724,051	\$ 716,677	\$ (7,374)
Investment earnings	1,200	1,200	9,810	8,610
<b>Total revenues</b>	<b>725,251</b>	<b>725,251</b>	<b>726,487</b>	<b>1,236</b>
<b>Expenditures:</b>				
Current:				
General government	116,579	116,579	51,517	65,062
Capital outlay	608,672	608,672	285,843	322,829
<b>Total expenditures</b>	<b>725,251</b>	<b>725,251</b>	<b>337,360</b>	<b>387,891</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>-</b>	<b>389,127</b>	<b>389,127</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>389,127</b>	<b>389,127</b>
Fund balance, beginning of year	665,401	665,401	665,401	-
<b>Fund balance, ending of year</b>	<b>\$ 665,401</b>	<b>\$ 665,401</b>	<b>\$ 1,054,528</b>	<b>\$ 389,127</b>

## **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.

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.



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

*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. At year end, all assets are considered construction in progress.

The normal costs of maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

*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.

*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.

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

*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 2022, 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".

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

**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.

*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, 2022, 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.

**Notes to Financial Statements**

Year Ended September 30, 2022

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

Investments held by the CRA at September 30, 2022 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
	<u>\$ 666,155</u>		

**NOTE 4 CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ 40,676	\$ -	\$ 40,676
<b>Total capital assets, not being depreciated</b>	<u>\$ -</u>	<u>\$ 40,676</u>	<u>\$ -</u>	<u>\$ 40,676</u>

**NOTE 5 COMMITMENTS AND CONTINGENCIES***Litigation*

The CRA is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2022. 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 6 RELATED PARTY TRANSACTIONS**

The CRA is component unit of the City of Fruitland Park, Florida. For the year ended September 30, 2022, the CRA's tax increment revenues include \$291,394 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, 2022 was approximately \$43,000.

**NOTE 7                      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, 2022:

**Source of Deposit:**

Tax increment	\$	716,677
Investment income		9,810
<b>Total sources</b>	<b>\$</b>	<b>726,487</b>

**Purpose of Withdrawal:**

Capital outlay	\$	285,843
Professional services		51,342
Miscellaneous		175
<b>Total withdrawals</b>	<b>\$</b>	<b>337,360</b>

## 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, 2022, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements and have issued our report thereon dated September 25, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the CRA'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 the CRA'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 that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the CRA'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**

*Government Auditing Standards* require the auditor to perform limited procedures on the CRA's response to the findings identified in our engagement and described in the accompanying report. The CRA's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*McDiarmid Davis*

Orlando, Florida  
September 25, 2023

## 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, 2022, and have issued our report thereon dated September 25, 2023.

### 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 September 25, 2023, 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, except as noted below.

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	2020-21 FY Finding #	2019-20 FY Finding #
ML 20-1	ML 20-1	ML 20-1

### 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 (Unaudited)**

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 4.
- 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 \$281,890.
- 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: \$490,000.
- 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.

*McDermitt Davis*

Orlando, Florida  
September 25, 2023

**ML20-1 - Investment Policy**

During our audit, it was noted that the continuing professional education required by Florida Statutes 218.415 was not taken by the required individuals as part of the CRA's investment policy. The established investment policy requires annual continuing education courses be taken, as required by Florida Statutes, however, these courses were not taken and properly documented. As a result, the CRA is not in compliance with Florida Statutes. We recommend that the required individuals take the continuing education courses as soon as a suitable course can be identified, and all documentation be properly retained.

**Management response:**

The required courses have been scheduled for the new Finance Director and the Deputy Finance Director in November 2023.



934 North Magnolia Avenue, Suite 100  
Orlando, Florida 32803  
407-843-5406  
[www.mcdermittdavis.com](http://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, 2022. 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, 2022.

*McDermitt Davis*

Orlando, Florida  
September 25, 2023



934 North Magnolia Avenue, Suite 100  
Orlando, Florida 32803  
407-843-5406  
[www.mcdermittdavis.com](http://www.mcdermittdavis.com)

**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, 2022. 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, 2022.

*McDermitt Davis*

Orlando, Florida  
September 25, 2023

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

**ITEM TITLE:** Motion to consider the approval of payment from the general fund to the redevelopment fund for redevelopment taxes for FY 2023-24

**MEETING DATE:** Thursday, December 14, 2023

**DATE SUBMITTED:** Friday, December 8, 2023

**SUBMITTED BY:** City Treasurer

**BRIEF NARRATIVE:** Approve payment from the General Fund to the Redevelopment Fund for the Redevelopment taxes for FY2024. Tax calculations are based on increase in property value over the base year 1994 for 00F1 ( $84,330,666 - 17,896,110 = 66,434,556$ ) and 00F2 ( $118,140,361 - 67,646,734 = 50,493,627$ ) divided by 1000 times the millage (3.9134) times 95%. The total for 00F1 is \$246,986 and for 00F2 is \$187,722 for a total payment of \$434,708. Current budget in OGGS is \$416,426.

**FUNDS BUDGETED:** Pay Redevelopment Tax 01519-30491

**ATTACHMENT:** CRA Invoices

**RECOMMENDATION:** Approval

**ACTION:** Approve payment of invoices.



506 W. Berckman Street  
Fruitland Park, FL 34731

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

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December 1, 2023

Christopher Cheshire, Mayor  
City of Fruitland Park  
506 W. Berckman St  
Fruitland Park, FL 34781

Re: Fruitland Park Community Redevelopment Agency (00F2)-FY2024 Taxes \$ 187,722

Dear Mayor Cheshire:

The Lake County Property Appraiser provided the City of Fruitland Park Community Redevelopment Agency (FPCRA-00F2) with a final taxable value of \$118,140,361 for the tax year 2023. This is an incremental increase of \$50,493,627 over the 2006 base year.

The amount due to the FPCRA from Fruitland Park is **\$187,722**, ( $\$50,493,627 / 1000 \times 3.9134$  mills  $\times .95$ ). Please remit this payment to the attention of the City Finance Director by January 15, 2024.

Sincerely,

Gary Bachmann  
City Finance Director  
352-801-7468

Cc: File





506 W. Berckman Street  
Fruitland Park, FL 34731

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

---

December 1, 2023

Christopher Cheshire, Mayor  
City of Fruitland Park  
506 W. Berckman St  
Fruitland Park, FL 34781

Re: Fruitland Park Community Redevelopment Agency (00F1)-FY2024 Taxes \$ 246,986

Dear Mayor Cheshire:

The Lake County Property Appraiser provided the City of Fruitland Park Community Redevelopment Agency (FPCRA-00F1) with a final taxable value of \$84,330,666 for the tax year 2023. This is an incremental increase of \$66,434,556 over the 1994 base year.

The amount due to the FPCRA from Fruitland Park is \$246,986, ( $\$66,434,556 / 1000 \times 3.9134$  mills x .95). Please remit this payment to the attention of the City Finance Director by January 15, 2024.

Sincerely,

Gary Bachmann  
City Finance Director  
352-801-7468

Cc: File

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

**ITEM TITLE:** Five-Foot Sidewalk Installation City Hall Complex – Fountain Street and College Avenue ROWs and Civil Engineering and Surveying Services Design Proposal/Agreement – Halff Inc.

**MEETING DATE:** Thursday, December 14, 2023

**DATE SUBMITTED:** Wednesday, November 22, 2023

**SUBMITTED BY:** City Manager/Public Works Director

**BRIEF NARRATIVE:** Proposal from Halff Inc. to finish survey and design of sidewalk system around the City of Fruitland Park City Hall Complex.

**FUNDS BUDGETED:** \$17,800.00 from CRA 20511-60634

**ATTACHMENTS:** Halff's October 31, 2023 proposal (Halff 043866.122)

**RECOMMENDATION:** Approve the CRA sidewalk proposal/agreement

**ACTION:** Recommend the approval of staff's recommendations.



VIA EMAIL [rdicus@fruitlandpark.org](mailto:rdicus@fruitlandpark.org)

October 31, 2023

Robb Dicus  
City of Fruitland Park  
202 W. Berckman Street  
Fruitland Park, FL 34731

**RE: PROPOSAL/AGREEMENT FOR CRA FOR SIDEWALK, FRUITLAND PARK,  
FLORIDA, LAKE COUNTY  
(HALFF 043866.122)**

Dear Mr. Dicus:

Enclosed please find our proposal for civil engineering and surveying services necessary to complete the above-referenced project, as requested. Please sign, date, and complete the Client Information Form for billing purposes. Should you have any questions with regards to this matter, please feel free to contact our office.

Sincerely,

HALFF

A handwritten signature in blue ink, appearing to read "BJT", with a stylized flourish at the end.

Brett J. Tobias, P.E.  
Team Leader  
[btobias@halff.com](mailto:btobias@halff.com)

BJT:am

Enclosure



VIA EMAIL [rdicus@fruitlandpark.org](mailto:rdicus@fruitlandpark.org)

October 31, 2023

Gary La Venia  
City of Fruitland Park  
202 W. Berckman Street  
Fruitland Park, FL 34731

**RE: PROPOSAL/AGREEMENT FOR CRA FOR SIDEWALK, FRUITLAND PARK,  
FLORIDA, LAKE COUNTY  
(HALFF 043866.122)**

Dear Mr. La Venia:

### **SCOPE OF WORK**

Prepare plans for a 5-foot sidewalk to be installed at the south right-of-way line of Fountain Street, and the West right-of-way line of Collage Avenue. Detailed scope of services is outlined in the itemized phases below.

### **SCOPE OF SERVICES**

#### **PHASE 100 ROUTE SURVEY (CRA FOR SIDEWALK)**

Prepare a Route Survey in accordance with 5J-17, Florida Administrative Code, the Standards of Practice for land surveying in the State of Florida for property shown below in Survey Exhibit "A" (approximately 1,300 linear feet). The survey limits are from the intersection of Rose Avenue/Fountain Street east to College Avenue and south to the intersection of Mirror Lake Drive. The scope will be from the centerline of rights of way with a 10-foot overlap onto the subject properties. Survey will be performed to locate the horizontal and vertical spatial relationship of the above ground man-made or natural features lying within the above stated limits sufficient to establish a one-foot digital terrain model. A minimum of two (2) site benchmarks will be established for this project. Above ground features for the topographic survey will include edges of pavement, above ground utilities and underground utilities flagged/marked by others, driveway accesses, fences, ditches, and storm and sanitary structures with inverts and pipe sizes. Any modifications or additional requests will be subject to a change order.

**FEE: \$10,700.00**

## SURVEY EXHIBIT "A"



### Survey Deliverables

1. Autocad Civil3D base file only.
2. Electronic Files (PDF & AutoCAD) will be released to the client/engineer within 12 months of the date of survey or until the contract is closed.

**ESTIMATED COMPLETION TIME FOR PHASES 100 IS 45-60 BUSINESS DAYS UPON RECEIPT OF SIGNED CONTRACT.**

### **PHASE 200 CIVIL ENGINEERING/SIDEWALK PLANS/LAKE CO. ROW UTILIZATION**

Prepare plans for the installation of sidewalk along Fountain Street and Collage Avenue. It is assumed that no Lake County ROW utilization permit is required.

**FEE: \$5,100.00**

### **PHASE 300 PROJECT ADMINISTRATION**

The scope of services shall include administrative services necessary to coordinate all aspects of the project through the planning, design and permitting phase. These services shall include project scheduling with all regulatory agencies and public utility companies during the design and permitting phase of the project.

**FEE: \$1,500.00**



## **PHASE 9999 REIMBURSABLES**

Costs for reimbursables, including printing, copying, blueprints, binding, mileage, etc, shall be billed at the rates shown in the attached Rate Schedule, or at cost.

**FEE: \$500.00 (ESTIMATED, TO BE BILLED AT COST)**



Our fees for the described services are outlined in the following table. We have provided “Lump Sum Fees” for the services identified in the Scope of Work. Lump Sum Fees do not include Reimbursable Expenses directly associated with the project (travel, mileage, reproduction, supplies, and other non-labor reimbursable costs.) Our fee schedule is as follows:

#### **SCHEDULE FEE SUMMARY**

PHASE 100	\$10,700.00
PHASE 200	\$5,100.00
PHASE 300	\$1,500.00
PHASE 9999	\$500.00
<b>TOTAL</b>	<b>\$17,800.00</b>

#### **THIS PROPOSAL DOES NOT INCLUDE THE FOLLOWING ITEMS:**

- Boundary Survey
- Topography Survey
- Soil Boring Location and Elevation Survey
- Monumentation of Wetlands for Conservation Easement
- Platting
- Sketch and Descriptions for Conservation Easements
- Recording of Easements
- Offsite Right-of-Way survey for utilities.
- Tree Survey
- As-built Survey
- Post-construction Improvement Survey
- Construction Staking
- Off-site Utilities Design
- Off-site Roadway or Transportation Improvements
- Pre/Post-development stormwater modeling
- Offsite Roadway Design, Access, and Right-of-Way Permitting Services
- Offsite Water and Sewer Extensions
- Offsite Infrastructure Capacity Studies/Assessments/Analysis/Designs
- Offsite Stormwater Design
- Revisions to the plans requested by the Client/Contractor/Landowner after the plans are approved unless necessitated by discrepancy in the plans
- Revisions to the plans due to scope changes, value engineering, budget overruns, or other reasons
- LEED Services
- Sign Design and Permitting
- Gas, Electric, Telephone, and/or Cable Design
- Boat Dock and Ramp Design/Permitting
- CADD Support for Environmentalist

- FEMA CLOMR
- FEMA Letter of Map Revision (LOMR)
- Flood Studies
- NPDES Permitting
- Bid Documents and Bidding
- Conditional Use Permit
- Earthwork Calculations
- Construction Administration and Progress Meetings During Construction
- Quality Control and Construction Material Testing Services
- Rezoning
- Land Use Changes
- Franchise Utility Coordination
- Conversion of AutoCad Files to any other format
- Signing and Pavement Marking Plans
- Written Specifications
- Cost Estimating/Quantity Take-offs and/or Engineer's Opinion of Probable Construction Cost
- Subsurface Utility Engineering
- Environmental Assessment (Threatened and Endangered Assessment)/Biological Services
- Environmental Impact and Cultural Statements and Assessments, Jurisdictional Waters of the US Determination
- Architectural, Structural, Mechanical, Fire Protection, or Electrical Services
- Army Corp. of Engineers Dredge and Fill
- Florida Fish and Wildlife Conservation Commission Permit
- Wetland Flagging/Delineation
- Landscape/Irrigation Plans
- Hardscape, Walls, Entry Features
- Lighting/Photometric Design/Site Electrical Design
- Electrical Controls for Lift Stations
- Geotechnical Investigations
- Traffic Study/Impact Analysis
- Structural Design of Retaining Walls and Pond Walls
- Noise Study
- Advance of permit fees, impact fees, title search fees, recording or advertising fees (all fees by CLIENT)
- The above prices allow for up to two (2) response submittals for any request for additional information letters from referenced agencies. Any additional request's will be billed on an hourly basis based on the attached hourly rate schedule.





## Standard Hourly Rate Schedule 2022-2023

### **Engineers**

Principal/Officer – Professional Engineer	\$300.00
Senior Professional Engineer	\$260.00
Professional Engineer	\$185.00
Project Manager	\$155.00
Engineer Intern	\$110.00
Senior Technician	\$125.00
Design Technician	\$90.00
Project Technician	\$90.00

### **Survey**

Survey Department Manager – P.S.M.	\$210.00
Professional Surveyor – P.S.M.	\$175.00
2 Man Field Crew	\$180.00
3 Man Field Crew	\$235.00
4 Man Field Crew	\$290.00
Senior Survey Technician	\$125.00
Survey Technician	\$100.00

### **GIS**

Principal Officer – Senior Spatial Analyst	\$165.00
Senior Spatial Analyst	\$135.00
Spatial Analyst	\$100.00
GIS Specialist	\$60.00

### **Landscape Architects**

Principal/Officer – Professional Landscape Architect	\$230.00
Senior Professional Landscape Architect	\$160.00
Project Manager Landscape Architect	\$150.00
Professional Landscape Architect	\$140.00
Senior Landscape Designer	\$115.00
Landscape Designer	\$85.00

### **Planners**

Principal/Officer – Land Planner	\$265.00
Senior Planner	\$185.00
Professional Planner	\$125.00
Project Planner	\$105.00

### **Environmental Scientists**

Senior Environmental Scientist	\$210.00
Environmental Scientist II	\$150.00
Environmental Scientist I	\$90.00



**Reimbursable Expenses**

Reimbursable expenses include, but are not limited to:

Courier Service

Maps/GIS Data

Mileage, Parking, Tolls

Postage and Overnight Mail

Miscellaneous Services

Government Permitting Fees

Prints, Copies, Plots, Plans

Subconsultant Fees

Travel (lodging, rental car, per diem)



## CLIENT INFORMATION FORM

To assist Halff Associates, Inc., to prepare the requested proposal, please complete the information below:

PRINT NAME & TITLE: \_\_\_\_\_

COMPANY NAME: \_\_\_\_\_

BILLING ADDRESS: \_\_\_\_\_

\_\_\_\_\_

PHONE: \_\_\_\_\_

FAX: \_\_\_\_\_

E-MAIL: \_\_\_\_\_

BILLING CONTACT NAME & TITLE: \_\_\_\_\_

BILLING CONTACT EMAIL: \_\_\_\_\_

BILLING CONTACT PHONE: \_\_\_\_\_

CLIENT REPRESENTATIVE: \_\_\_\_\_

IS CLIENT THE OWNER OF THE SUBJECT PROPERTY? YES: \_\_\_\_\_ NO: \_\_\_\_\_

(If no, Halff Associates, Inc., reserves the right to require a retainer prior to commencing services.)

Is the property accessible? \_\_\_\_\_

If gated/locked, who shall Halff Associates, Inc. contact to gain access to the property?

NAME AND PHONE NUMBER: \_\_\_\_\_

I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS TRUE TO THE BEST OF MY KNOWLEDGE.

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

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

**ITEM TITLE:** 2024 CRA Meeting Schedule

**MEETING DATE:** Thursday, December 14, 2023

**DATE SUBMITTED:** Monday, December 4, 2023

**SUBMITTED BY:** City Clerk

**BRIEF NARRATIVE:** 2024 CRA Meeting Schedule Discuss tentative dates and times of CRA future meetings.

**FUNDS BUDGETED:** None

**ATTACHMENTS:** Meeting schedule

**RECOMMENDATION:** Approval

**ACTION:** Approve the 2024 CRA Meeting Schedule.



**COMMUNITY REDEVELOPMENT AGENCY  
2024 MEETING SCHEDULE**

The City of Fruitland Park Community Redevelopment Agency holds its scheduled meetings quarterly as soon as practical at 6:15 pm at 506 West Berckman Street, Fruitland Park, Florida, 34731. The following meeting dates, times and locations are subject to change due to special and/or workshops meetings, public hearings, national holidays, office closings, and other unforeseen circumstances such as emergencies:

March 14

June 13

September 12

December 12

Any person requiring a special accommodation at these meetings because of a disability or 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.)

**CITY OF FRUITLAND PARK  
CRA AGENDA ITEM SUMMARY SHEET  
Item Number: 8**

**ITEM TITLE:** Public Comments

**MEETING DATE:** Thursday, December 14, 2023

**DATE SUBMITTED:** Monday, December 4, 2023

**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 BUDGETED:** None

**ATTACHMENTS:** None

**RECOMMENDATION:** None

**ACTION:** None