

Infrastructure Surtax Citizen Oversight Board

February 24, 2025

5:30 pm

County Administration Building - Grace Knight Conference Room

12 SE 1 Street, 2nd Floor, Gainesville, FL 32601

Pages

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## **Infrastructure Surtax Citizen Oversight Board**

Date: November 19, 2024  
Time: 5:30 pm  
Location: County Administration Building - Grace Knight Conference Room  
12 SE 1 Street, 2nd Floor, Gainesville, FL 32601

### **1. Call to Order**

The meeting was called to order at 5:31 p.m.

Alachua County Members Present: Jill Cunningham (Vice Chair), Eric Drummond (Chair), Steve Howard, Jack Kulas, and Nancy Wilkinson (alternate)

City of Gainesville Members Present: David Ruiz

Incorporated Cities (not Gainesville) Members Present: Ross Ambrose

Members Absent: Makyla Mafi and Mary Lou Hildreth (alternate)

Staff Present: Gina Peebles

Other Municipal Staff Present: Betsy Waite

Outside Counsel Absent: Patrice Boyes

### **2. Approval of the Regular and Consent Agendas**

David Ruiz made a motion to approve the Regular and Consent agendas as presented; Jack Kulas second; unanimous approval; motion carried.

### **3. Approval of Minutes**

David Ruiz made a motion to approve the July 22 minutes as presented; Jack Kulas second; unanimous approval; motion carried.

### **4. Consent Agenda**

**4.1 Accept 3rd Qtr. (Apr., May, Jun. , 2024) Wild Spaces Public Places Expenditures for Archer, Hawthorne, LaCrosse, and Waldo**

**4.2 Accept 3rd Qtr. (Apr., May, Jun. , 2024) Infrastructure Expenditures for Alachua, Archer, Hawthorne, LaCrosse, and Waldo**

#### **4.3 FY 23 Annual Surtax Audit Findings Attestation Reports**

The city of High Springs will submit their attestation once their audit is finalized.

### **5. Review of Quarterly Wild Spaces Public Places Municipal / County Expenditures for 3rd Qtr. (Apr., May, Jun., 2024)**

#### **5.1 Alachua County**

Jack Kulas made a motion to approve the quarterly Alachua County report as presented; David Ruiz seconded; unanimous approval; motion carried. The Oversight Board requested more detail for the Cuscowilla operating expenses moving forward.

#### **5.2 Alachua**

Jill Cunningham made a motion to approve the quarterly Alachua report as presented; David Ruiz seconded; unanimous approval; motion carried.

#### **5.3 Gainesville**

Ross Ambrose made a motion to approve the quarterly Gainesville report as presented; David Ruiz seconded; unanimous approval; motion carried. Betsy Waite reported the City is strategically investing 2017 funds for certain projects while balancing operating expenses of previously completed projects. Discussion ensued about sunk costs for projects that aren't constructed for various reasons. The consensus was that design/engineering plans can be constructed at some point in the future with little to no modification, so surtax expenditures for these services are appropriate.

#### **5.4 High Springs**

The consensus was to table this report until the next meeting as the Cash on Hand and 2023 Surtax Remaining don't match.

#### **5.5 Micanopy**

Jill Cunningham made a motion to approve the quarterly Micanopy report as presented; Jack Kulas seconded; unanimous approval; motion carried.

#### **5.6 Newberry**

The consensus was to table this report until the next meeting as it is critical to distinguish the Cash on Hand for 2017 and 2023.

**6. Review of Quarterly Infrastructure Municipal / County Expenditures for 3rd Qtr. (Apr., May, Jun., 2024)**

**6.1 Alachua County**

Ross Ambrose made a motion to approve the quarterly Alachua County report as presented; the motion was amended pending confirmation and approval of the \$212,000+ Quarterly Revenue Received discrepancy between the WSPP and Infrastructure reports; Jill Cunningham seconded; unanimous approval; motion carried.

Subsequent to the meeting, staff determined the discrepancy was due to the Infrastructure report including interest earned during the quarter, while the WSPP report only included surtax revenue proceeds. Moving forward, both reports will include interest earned during the quarter.

**6.2 Gainesville**

Ross Ambrose made a motion to approve the quarterly Gainesville report as presented; David Ruiz seconded; unanimous approval; motion carried.

**6.3 High Springs**

Jack Kulas made a motion to approve the quarterly High Springs report as presented; David Ruiz seconded; unanimous approval; motion carried.

**6.4 Micanopy**

Jack Kulas made a motion to approve the quarterly Micanopy report as presented; Jill Cunningham seconded; unanimous approval; motion carried.

**6.5 Newberry**

Jill Cunningham made a motion to approve the quarterly Newberry report as presented; Jack Kulas seconded; unanimous approval; motion carried. The Board did request more detail moving forward.

**7. Old Business**

**7.1 High Springs**

The consensus was to ask our Outside Counsel, Patrice Boyes, for a legal opinion as the City purchased the Outpost assuming they had eight (8) years of surtax revenue to repay the loan. However, it was cut short by two (2) years when the 2023 surtax was approved and the 2017 surtax was sunset. They also disagree with the city's responses regarding the

playground chips, debt service, and van sale revenue. Additional clarification will be requested.

**7.2 Newberry**

Ross Ambrose made a motion to approve the 2nd quarter Newberry report as presented; Jill Cunningham seconded; unanimous approval; motion carried.

**7.3 Micanopy**

Ross Ambrose made a motion to approve the 2nd quarterly Micanopy report as presented; David Ruiz seconded; unanimous approval; motion carried.

**8. New Business**

**8.1 Quarterly Report Formatting**

The consensus was to update the quarterly report formatting as discussed.

**8.2 Resolution Update**

Ross Ambrose made a motion to request the Board update Resolution 22-105 (section 7.5) to state that "A quorum will consist of 50% plus one of filled member or alternate member seats" rather than four as currently written; David Ruiz seconded. Unanimous approval. Motion carried.

This change will allow flexibility of the Board to conduct meeting in case of many vacancies.

Chair Drummond suggested the Board also consider allowing the eight small cities to report annually since they have very few expenses, but the consensus of the Board was to continue quarterly reporting to ask questions and address concerns timely.

**9. Public Comment (3 Minutes)**

None.

**10. Date/Time/Location of Next Meeting**

The next Infrastructure Oversight Board meeting will be held on Feb. 24, 2025 at 5:30 p.m.

**11. Attendance Report**

**12. Adjournment**

The meeting was adjourned at 6:37 p.m.

**From:** [Gina Peebles](mailto:Gina_Peebles)  
**Cc:** [dlee@cityofarcher.com](mailto:dlee@cityofarcher.com); [Deanna Alltop](mailto:Deanna_Alltop)  
**Bcc:** [Andi Christman](mailto:Andi_Christman); [arringtonkla@yahoo.com](mailto:arringtonkla@yahoo.com); [Betsy Waite](mailto:Betsy_Waite); [Damon Messina](mailto:Damon_Messina); [David Ruiz \(davidruiz@gmail.com\)](mailto:David_Ruiz); [edcenter@att.net](mailto:edcenter@att.net); [Eric Drummond \(edrummond2000@yahoo.com\)](mailto:Eric_Drummond); [gatorjillc@gmail.com](mailto:gatorjillc@gmail.com); [Jack Kulas@hotmail.com](mailto:Jack_Kulas@hotmail.com); [Juan Parada](mailto:Juan_Parada); [legal@boyeslaw.com](mailto:legal@boyeslaw.com); [Makyla Mafi](mailto:Makyla_Mafi); [mayorhildreth@aol.com](mailto:mayorhildreth@aol.com); [Nancy Wilkinson \(nwilkin21@gmail.com\)](mailto:Nancy_Wilkinson); [Patrice Boyes \(pboyes@BoyesLaw.com\)](mailto:Patrice_Boyes); [Ross Ambrose \(Ross@WestSideStories.com\)](mailto:Ross_Ambrose); [Stephen Howard \(showard36@cox.net\)](mailto:Stephen_Howard); [tamararobbinsjm@cox.net](mailto:tamararobbinsjm@cox.net)  
**Subject:** FW: 4th Qtr. ISOB Reports Due - Jan. 17  
**Date:** Monday, November 25, 2024 9:56:00 AM  
**Attachments:** [image002.png](#)  
[AC\\_logo-150ppi\\_b0554e81-2d50-477d-8264-0219cbd8ac34.png](#)  
[Home2\\_44a3d51e-b983-4237-8082-72394e0032c7.png](#)  
[fb\\_logo\\_150ppi\\_9dd00851-99d8-4342-8932-10cac01030c6.png](#)  
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[county\\_news\\_150ppi\\_14250fe5-78c3-4aa5-b059-283cc85fd4ea.png](#)

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**\*\*All ISOB members have been copied on this email\*\***

Please see below. I will add this to our February ISOB agenda for discussion.

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**From:** Dallas Lee <[dlee@cityofarcher.com](mailto:dlee@cityofarcher.com)>  
**Sent:** Monday, November 25, 2024 9:52 AM  
**To:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Cc:** Deanna Alltop <[dalltop@cityofarcher.com](mailto:dalltop@cityofarcher.com)>  
**Subject:** Re: 4th Qtr. ISOB Reports Due - Jan. 17

**CAUTION:** This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Gina,

The City of Archer respectfully requests an extension on submitting this report due to the current issues the City is facing. We will also need to amend our previously submitted reports for FY2024. We appreciate you and the Oversight Board's grace and understanding.

Thank you,

Dallas Lee, MPA, CGFO, CPM, SHRM-CP  
Financial Consultant  
City of Archer

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**From:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Sent:** Friday, November 22, 2024 3:40 PM  
**Subject:** 4th Qtr. ISOB Reports Due - Jan. 17



**WARNING -External Email.** Do not click links or open attachments unless verified.

Please find attached the WSPP and Infrastructure spreadsheets for your 4th Qtr. FY 24 financial reports.

Please **only submit unaudited expenses for the months of July, August, and September 2024 (including any interest earned during the quarter)**. Please return the spreadsheet by close of business Friday, Jan. 17.

The Infrastructure Surtax Oversight Board approved a new report format at their meeting Tuesday. I have entered the green cells for you based on your prior quarter's report and ask that you separate 2017 vs. 2023 expenses as shown on the WSPP report.

- You can add more rows; it is set up to automatically add the "Amount Expensed" and record the total in the corresponding cell at the top of the form.
- The "Surtax Expense" and "Capital/Operating" are drop down boxes so you can only select from the options listed.
  - If you have a project that is a combination of capital/operating expenses, please separate them as shown.
- Please enter enough detail in the "Description of Purchase" box so anyone reading the report has a general idea of what was purchased. For example, "operating expenses" will raise questions, but "utilities, pool maintenance, and lawn care" provide enough of a description so the Oversight Board knows what was bought.

As always, please feel free to reach out if you have questions.

Wild Spaces Public Places				
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)				
Alachua County				
<b>Cash on Hand</b> <small>(2017 + 2023 Surtax Ending Balance):</small>				<b>\$ 44,192,816.28</b>
<b>2017 Surtax Ending Q3 Balance</b>	<b>\$ 22,699,667.18</b>		<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 17,208,388.25</b>
<b>Less 2017 Surtax Q4 Expenditures:</b>	<b>\$ 25,000.00</b>		<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 4,313,760.85</b>
<b>2017 Surtax Ending Balance:</b>	<b>\$ 22,674,667.18</b>		<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ 4,000.00</b>
			<b>2023 Surtax Ending Balance:</b>	<b>\$ 21,518,149.10</b>
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase
2017 Surtax Expense	Operating	ABC Park	\$ 15,000.00	replacement swing and slide
2017 Surtax Expense	Capital	ABC Park	\$ 10,000.00	installation of new basketball court
		<i>Subtotal</i>	\$ 25,000.00	
2023 Surtax Expense	Capital	ABC Park	\$ 4,000.00	Design/Engineering
		<i>Subtotal</i>	\$ 4,000.00	
Anticipated Projects				
Project Title	Estimated Cost	Estimated Completion Date	Notes	



**Gina Peebles, CPRP**  
 Assistant County Manager - Chief of Staff  
 County Manager's Office  
 12 SE 1st Street • Gainesville • FL • 32601  
 352-337-6279 (office) • 352-538-8265 (mobile)



PLEASE NOTE: Florida has a very broad public records law (F.S.119). All e-mails to and from County Officials and County Staff are kept as public records. Your e-mail communications, including your e-mail address, may be disclosed to the public and media at any time.



# Alachua County Board of County Commissioners

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Charles S. Chestnut, IV, *Chair*  
Ken Cornell, *Vice Chair*  
Mary C. Alford  
Anna Prizzia  
Marihelen Wheeler

**Administration**  
Michele L. Lieberman  
*County Manager*

November 15, 2024

[ibailey@cityofarcher.com](mailto:ibailey@cityofarcher.com)

The Honorable Iris Bailey  
City of Archer  
16870 SW 134 Street  
Archer, FL 32618

Dear Mayor Bailey,

The Alachua County Board of County Commissioners has been made aware that the City of Archer has reported a “financial emergency” to the State of Florida, pursuant to Section 218.503, Florida Statutes. At our Board meeting on November 12, 2024, we discussed ways in which the County may be able to support the City during this challenging time.

In our July 17, 2024 letter to Archer, we recognized the City’s continued dedication to good planning and protection of our community’s shared resources. That letter also encouraged Archer to ask the County for technical resources (environmental, planning, public works) to assist Archer’s staff with review of upcoming development projects that may impact the health, safety and welfare of our shared residents. Please consider this offer open.

With the recognition of a “financial emergency,” the County Board would like to extend a more open-ended offer to Archer. Please let us know what technical resources or assistance you need. We are committed to helping Archer, as appropriate.

In the meantime, the County asks that you share with us relevant records related to the City’s financial emergency, including but not limited to, correspondence, reports, emails, etc. to and from the State (such as the Governor’s Office and the Joint Legislative Auditing Committee), copies of information requested by the State, any proposed or implemented state assistance, and any measures either proposed or implemented by the State to assist Archer in resolving this financial emergency. This information will help us understand the evolving situation and identify ways we can best assist Archer and our shared residents.

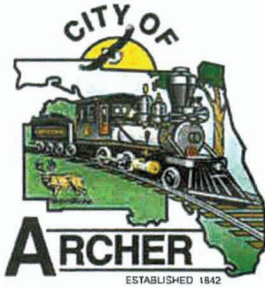
We request that the City provide a formal letter, either from the City Board or Interim City Manager, outlining in detail how the County can be of assistance. Please feel free to contact County Manager Lieberman or myself to discuss any aspects of this letter.

Sincerely,

A handwritten signature in blue ink that reads "Charles S. Chestnut, IV." followed by a stylized flourish.

Charles S. Chestnut, IV., Chair  
Alachua County Commission  
Chr25.005

cc: Board of County Commissioners  
Michele L. Lieberman, County Manager  
Sylvia Torres, County Attorney



# CITY OF ARCHER

Mayor: Iris Bailey  
Vice-Mayor: Kathy Penny

Commissioners  
Fletcher Hope  
Joan White  
Marilyn Green  
Interim City Manager  
Deanna Alltop

November 19, 2024

Board of County Commissioners  
12 SE 1st Street, 2<sup>nd</sup> Floor  
Gainesville, FL 32601  
[bocc@alachuacounty.us](mailto:bocc@alachuacounty.us)

Date: 11/20/24  
Received: Commission Office  
Copies to: BOCC, County Manager  
County Attorney, Gina Peebles  
Mark Sexton,

**Sent Via Electronic Mail to the Board of County Commissioners**

Dear Board of County Commissioners,

I am writing to you on behalf of the Archer City Commission and staff. On November 5, 2024, we notified Governor DeSantis and the Joint Legislative Auditing Committee that we are in a financial emergency due to unpaid payroll taxes, letters are enclosed herewith.

We request assistance with finance, specific internal auditing. Our accountant abruptly resigned on October 31, 2024; we have hired Dallas Lee from the city of Newberry to assist us on a temporary basis until we can fill the position permanently. We are making progress with a plan to get the city's finances back on track.

The city is ready to move forward with revising our Land Development Code. We currently contract with the North Central Florida Regional Planning Council. We are requesting additional planning assistance to work in conjunction with NCFRPC and the city to complete this task. We do not have a planner on staff.

We may have additional requests for assistance, we will reach out to you as soon as they are identified.

We are confident that the city will overcome these challenges, and your assistance will contribute to our success. We appreciate your prompt attention to these matters and look forward to your response.

Sincerely,

Deanna Alltop  
Interim City Manager

16870 SW 134<sup>TH</sup> AVE., P.O. BOX 39 - ARCHER, FLORIDA 32618-0039  
Tel: (352)495-2880 Fax (352)495-2445



# CITY OF ARCHER

---

Mayor: Iris Bailey  
Vice-Mayor: Kathy Penny

Commissioners  
Fletcher Hope  
Joan White  
Marilyn Green  
Interim City Manager  
Deanna Alltop

November 5, 2024

Office of Governor Ron DeSantis  
State of Florida  
The Capitol  
400 S. Monroe St.  
Tallahassee, FL 32399-0001

Dear Governor DeSantis,

I am writing to you on behalf of the City of Archer. Pursuant to Florida Statutes 218.503 we are notifying your office that we are in a financial emergency.

The former city manager, Charles Hammond was terminated by the City Commission during an emergency meeting on September 19<sup>th</sup>, 2024, for misconduct. I was appointed as interim city manager during that same meeting.

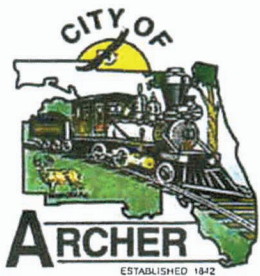
On October 14<sup>th</sup>, 2024, our accountant, Cindy Thomas sent an email to our City Commission stating that the city's 941s had not been submitted to the IRS for the 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> quarter of 2023 and 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> quarter of 2024. The city owes approximately \$178,000.00. I called the IRS on Monday, November 4<sup>th</sup>, they instructed me that we had not filed the forms. We will be sending out the appropriate forms to the IRS by the end of the week. Once they receive the forms and process them, we will receive a notice with what we owe including penalties. At that time, we can start payment arrangements. We currently do not have the funds to pay these taxes.

Cindy Thomas resigned from the city on October 31<sup>st</sup>, 2024.

Respectfully submitted,

Deanna Alltop  
Interim City Manager

16870 SW 134<sup>TH</sup> AVE., P.O. BOX 39 - ARCHER, FLORIDA 32618-0039  
Tel: (352)495-2880 Fax (352)495-2445



# CITY OF ARCHER

---

Mayor: Iris Bailey  
Vice-Mayor: Kathy Penny

Commissioners  
Fletcher Hope  
Joan White  
Marilyn Green  
Interim City Manager  
Deanna Alltop

November 5, 2024

Joint Legislative Auditing Committee  
111 West Madison Street, Room 876,  
Claude Pepper Building  
Tallahassee, Florida 32399-1400

Dear Joint Legislative Auditing Committee,

I am writing to you on behalf of the City of Archer. Pursuant to Florida Statutes 218.503 we are notifying your office that we are in a financial emergency.

The former city manager, Charles Hammond was terminated by the City Commission during an emergency meeting on September 19<sup>th</sup>, 2024, for misconduct. I was appointed as interim city manager during that same meeting.

On October 14<sup>th</sup>, 2024, our accountant, Cindy Thomas sent an email to our City Commission stating that the city's 941s had not been submitted to the IRS for the 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> quarter of 2023 and 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> quarter of 2024. The city owes approximately \$178,000.00. I called the IRS on Monday, November 4<sup>th</sup>, they instructed me that we had not filed the forms. We will be sending out the appropriate forms to the IRS by the end of the week. Once they receive the forms and process them, we will receive a notice with what we owe including penalties. At that time, we can start payment arrangements. We currently do not have the funds to pay these taxes.

Cindy Thomas resigned from the city on October 31<sup>st</sup>, 2024.

Respectfully submitted,

Deanna Alltop  
Interim City Manager

16870 SW 134<sup>TH</sup> AVE., P.O. BOX 39 - ARCHER, FLORIDA 32618-0039  
Tel: (352)495-2880 Fax (352)495-2445

2023-15  
Restricted Fund Balances



During our audit we found that restricted cash balances were not being segregated from operating cash balances. We also found that the related restricted fund balances were not being tracked in the accounting software and that other off-book tracking methods either were not being completed or were not accurately completed.

This was caused by a lack of segregation of restricted funds and a lack of review of these balances.

This caused the City to have a deficit unrestricted fund balance in the general fund and to be out of compliance with Florida Statutes due to the expenditure of restricted funds on operating expenses.

We recommend that the City keep receipts of restricted funds in a separate bank account to ensure they are not inappropriately spent and that tracking spreadsheets be completed and reviewed by the City manager at least quarterly.





## *Alachua County Community and Administrative Services*

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Gina Peebles  
Assistant County Manager – Chief of Staff

December 16, 2024

Charles Chestnut IV, Chair  
Alachua County Board of County Commissioners  
12 SE 1<sup>st</sup> Street, 2<sup>nd</sup> Floor  
Gainesville, FL 32601

Re: Oversight Liaison Report (Infrastructure Surtax Oversight Board)

Dear Chair Chestnut:

As Liaison to the Infrastructure Surtax Oversight Board (“ISOB”) and pursuant to Section 5 of the Board of County Commissioners (BOCC) Resolution 22-105, the purpose of this letter is to immediately report the undisputed findings of an independent audit of the City of Archer<sup>1</sup> concerning “the expenditure of restricted funds on operating expenses,” including Infrastructure Surtax proceeds.<sup>2</sup>

The City does not have a plan at this time for “repayment of the misspent funds.”<sup>3</sup> Infrastructure Surtax proceeds in the amounts of \$ 146,362.68 and \$ 155,980.02 were paid to the City in 2023 and 2024 alone, respectively<sup>4</sup>; the amount of misspent funds is undetermined as of this writing.<sup>5</sup> A total of \$ 738,364 in Surtax revenue was distributed to the City from FY 17-24.

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<sup>1</sup> Independent Auditor’s Report (for FY 2023), dated November 5, 2024, is attached as **Ex. A** to this letter.

<sup>2</sup> The City agreed with the Auditor’s finding of Significant Deficiency #2023-16 in a December 12, 2024 letter to the Auditor General’s Office. **Ex. A**, p. 73.

<sup>3</sup> December 13, 2024 email communication from City Finance Consultant to ISOB Oversight Liaison. **Ex. B**.

<sup>4</sup> The independent audit for FY ending September 30, 2024 will not be completed until late 2025.

<sup>5</sup> The ISOB also directed the Oversight Liaison to review records for previous years 2017 to 2022 to determine, if possible, whether Infrastructure Surtax proceeds were accounted for.

I learned of this significant noncompliance on December 11, 2024, in the process of reviewing the City's request for an extension of time to file its Q4 2024 report and its annual certification to the ISOB that there had been an audit of the prior fiscal year's Surtax expenditures and that there were no findings. During that review, I requested assurance that Surtax revenue received by the City of Archer was in fact accounted for and the City informed me that the funds had been misspent. In its Annual Infrastructure Surtax Audit Findings Attestation dated October 28, 2024, the City had certified to the ISOB that its FY 2023 audit (covering Oct. 1, 2022 through Sept. 30, 2023) was completed and that "no findings were made with regard to Infrastructure Surtax expenditures"; a copy of the Attestation is attached as **Ex. C**.

I also learned that the City's auditors were unable to review the FY 2023 Surtax revenue balances due to a lack of segregation of restricted funds from the City's operating cash balances. In a December 12, 2024, letter to the Auditor General's Office, the City said it would implement corrective accounting measures by March 1, 2025.<sup>6</sup> However, it is not possible for the ISOB or me to confirm the disposition, if any, of the City's Surtax revenue for the years in which no project expenditures were reportedly made, or the extent of unqualified expenditures, if any, during those years. In this instance, the City's FY 2023 and 2024 reports show no project or expenditure of

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<sup>6</sup> **Finding 2023-16 Restricted Fund Balances**

*Management Response:*

We agree with the finding regarding the lack of segregation and tracking of restricted cash balances. We recognize the importance of maintaining compliance with Florida Statutes and ensuring that restricted funds are used appropriately. To address this issue, the City will establish a separate bank account for restricted funds to ensure these receipts are clearly segregated from operating cash balances. Tracking spreadsheets will be developed and maintained to accurately monitor restricted fund balances. These spreadsheets will be submitted to the City Manager for quarterly review and approval. The City is committed to implementing these corrective actions by March 1, 2025.

Infrastructure Surtax revenue. The City’s FY 2023 and FY 2024 quarterly revenue and expenditure reports to the ISOB are attached as **Composite Ex. D**.

Section 6(5) of Resolution 22-105 provides the normal procedure for ISOB to undertake when it believes that “a project or expenditure of a municipality or the County is not eligible use of Surtax Revenue...,” culminating in a referral to the BOCC. In this case, it was not possible to obtain a quorum to convene an emergency meeting of the ISOB; therefore, in an abundance of caution given the significance of the situation, I am exercising my duty as Liaison under Section 5 of the Resolution to “provid[e] reports to the Board” of County Commissioners.

The City has admitted the noncompliance to its independent auditor (fn 2) – and therefore would be required to report the same audit findings to the ISOB. Accordingly, there is no reason to delay a Liaison informational report to the Board. While it appears the City is taking appropriate steps to remedy the identified bookkeeping deficiencies by March 2025, the City’s response to the auditors does not address the finding that this lapse “caused the City to have a deficit unrestricted fund balance in the general fund and to be out of compliance with Florida Statutes due to the expenditure of restricted funds on operating expenses.” **Exh. A**, at 72. Recent communication from the City’s Finance Consultant does not provide a clear path to repayment of the misspent funds.

**Fn 3.** The ISOB is without authority to compel repayment.

### **Recommendation**

The undersigned Liaison’s recommendation is that the Board accept this report and take whatever action is deemed appropriate under the facts and circumstance, consistent with the independent auditor’s findings. Such action might include, at a minimum, a demand for a full accounting of all Surtax Revenue received by the City of Archer since 2017.

To assist the Board in its deliberations, attached as **Composite Ex. E** is a report containing a summary and backup detail of both the City of Archer's total (\$467,927.30) expenditures of surtax money in 2019, 2020 and 2021 (the only years in which surtax expenditures reportedly occurred), and the total Surtax revenue (\$738,364.44) disbursed to the City from FY 2017 to FY 2024.

Sincerely,

A handwritten signature in black ink, appearing to read "Gina Peebles". The signature is fluid and cursive, with a large loop at the end.

Gina Peebles  
Assistant County Manager – Chief of Staff

cc: Comm. Mary Alford  
Comm. Marihelen Wheeler  
Comm. Anna Prizzia  
Comm. Ken Cornell  
County Manager Michele Lieberman  
Sr. Asst. County Attorney Dave Forziano  
Sr. Asst. County Attorney Corbin Hanson  
ISOB Special Counsel Patrice Boyes

**CITY OF ARCHER, FLORIDA**  
**ANNUAL FINANCIAL REPORT**  
**For the Fiscal Year Ended September 30, 2023**

CITY OF ARCHER, FLORIDA  
ANNUAL FINANCIAL REPORT  
For the Fiscal Year Ended September 30, 2023

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CITY OF ARCHER, FLORIDA  
FINANCIAL REPORT  
For the Fiscal Year Ended September 30, 2023

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## FINANCIAL SECTION





**INDEPENDENT AUDITOR'S REPORT**

Honorable Mayor and  
Members of the City Commission  
City of Archer, Florida

**Qualified Opinion**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Archer, Florida, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City Archer, Florida's basic financial statements as listed in the table of contents.

In our opinion, except for the possible effects of the matters discussed in the Basis for Qualified Opinion section of our report, the respective financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, and each major fund, of the City of Archer, Florida, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Qualified and Unmodified Opinions**

We conducted our audit of the financial statements of the governmental activities, the business-type activities, and each major fund, in accordance with auditing standards generally accepted in the United States of America. 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 City of Archer, Florida, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

**Matter Giving Rise to Qualified Opinion on the Financial Statements**

There were potentially fraudulent errors related to payroll, accounting errors that resulted in the posting of expenses to incorrect funds and departments, and a lack of justification for the allocation of expenses. The amount by which these errors and misclassifications would affect the financial statements has not been determined.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and Government Auditing Standards, 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 City'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 Responsibilities for the Audit of the 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, 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 City'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City'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, budgetary comparison information, schedule of proportionate share of net pension liability, and schedule of contributions 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

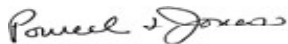
#### Other Information

Management is responsible for the other information included in the annual report. The other information comprises the proprietary fund schedule of net position by function, the proprietary fund schedule of revenues, expenses, and changes in net position by function, and the schedule of expenditures of federal awards and state financial assistance but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2024, on our consideration of the City of Archer's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Archer's internal control over financial reporting and compliance.



Powell and Jones CPA  
Lake City, Florida  
November 5, 2024

**CITY OF ARCHER, FLORIDA**  
**Management's Discussion and Analysis**

This discussion and analysis is intended to be an easily readable analysis of the City of Archer (City) financial activities based on currently known facts, decisions or conditions. This analysis focuses on current year activities and should be read in conjunction with the financial statements that follow.

**Report Layout**

The City has implemented Governmental Accounting Standards Board (GASB) Statement 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. This statement requires governmental entities to report finances in accordance with specific guidelines. Among those guidelines are the components of this section dealing with management's discussion and analysis. Besides this Management's Discussion and Analysis (MD&A), the report consists of government-wide statements, fund financial statements, notes to the financial statements, and supplementary information. The first several statements are highly condensed and present a government-wide view of the City's finances. Within this view, all City operations are categorized and reported as either governmental or business-type activities. Governmental activities include basic services such as fire control, public works, parks and recreation, community development and general governmental administration. The City's water service is reported as a business-type activity. These government-wide statements are designed to be more corporate-like in that all activities are consolidated into a total for the City.

***Basic Financial Statements***

- The Statement of Net Position focuses on resources available for future operations. In simple terms, this statement presents a snap-shot view of the assets the City owns, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts. Governmental activities reflect capital assets including infrastructure and long-term liabilities. Business-type activities also report capital assets and long-term liabilities. Both governmental and business-type activities are reported on the accrual basis of accounting.
- The Statement of Activities focuses gross and net costs of the City's programs and the extent to which such programs rely upon general tax and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.
- Fund financial statements focus separately on governmental and proprietary funds. Governmental fund statements follow the more traditional presentation of financial statements. The City has one major governmental fund, its General Fund. A budgetary comparison is presented for the General Fund. Statements for the City's proprietary fund follows the governmental fund and include net position, revenue, expenses and changes in net position, and cash flows.
- The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the City's financial condition. The MD&A is intended to explain the significant changes in financial position and differences in operation between the current and prior years.

**City as a Whole**  
**Government-wide Financial Statements**  
A condensed version of the Statement of Net Position follows:  
**Net Position at September 30, 2023 and 2022**

	Governmental	Business-type	Total Government	
	Activities	Activities	2023	2022
<b>Assets</b>				
Cash and investments	\$ 126,528	\$ 187,219	\$ 313,747	\$ 706,698
Other current assets	364,172	167,809	531,981	322,467
Noncurrent assets	-	54,430	54,430	54,480
Capital assets, net	1,697,870	2,772,735	4,470,605	4,250,809
Deferred outflows	135,057	52,523	187,580	259,228
<b>Total assets</b>	<b>2,323,627</b>	<b>3,234,716</b>	<b>5,558,343</b>	<b>5,593,682</b>
<b>Liabilities</b>				
Current liabilities	84,103	632,689	716,792	397,144
Long term liabilities	510,640	196,621	707,261	606,360
Deferred Inflows	43,099	16,761	59,860	33,400
<b>Total liabilities</b>	<b>637,841</b>	<b>846,071</b>	<b>1,483,912</b>	<b>1,036,904</b>
<b>Net Position</b>				
Net invested in capital assets	1,697,870	2,772,735	4,470,605	4,250,809
Restricted	633,265	-	633,265	574,760
Unrestricted	(645,349)	(384,090)	(1,029,439)	(268,791)
<b>Total net position</b>	<b>\$ 1,685,786</b>	<b>\$ 2,388,645</b>	<b>\$ 4,074,431</b>	<b>\$ 4,556,778</b>

All of the City's positive net position is reflected in its investment in capital assets (land, buildings, infrastructure, and equipment), less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The City has negative unrestricted net position due to improperly spent restricted funds and the net pension liability from its participation in the Florida Retirement System. The pension deficit is expected to be funded by increased contribution rates to the retirement plan and is not a cash expense that will be paid out of this fund. The net effect of the pension plan on net position is \$559,232. Eliminating the impact of the pension plan the City's unrestricted net position would result in a deficit of \$470,207 which is primary due to improperly spent restricted funds.

The following schedule provides a summary of the changes in net position. The decrease during the year of the net position is due primarily to poor fiscal management and lack of accountability to the budget throughout the year.

A condensed version of the Statement of Activities follows:

**Change in Net Position  
For the Fiscal Years Ended September 30, 2023 and 2022**

	Governmental	Business-type	Total Government	
	Activities	Activities	2023	2022
<b>Revenues</b>				
Program revenues				
Charges for services	\$ 56,447	\$ 389,824	\$ 446,271	\$467,217
Grants and contributions	115,073	108,119	223,192	946,207
General revenues				
Taxes	629,643	-	629,643	557,664
Franchise fees	120,313	-	120,313	83,789
Licenses and permits	4,162	-	4,162	5,920
Intergovernmental	149,922	-	149,922	156,379
Fines and forfeitures	3,833	-	3,833	1,619
Interest and other	19,495	(13,397)	6,098	-
Interfund transfers	110,210	(110,210)	-	-
Total revenues	<u>1,209,098</u>	<u>374,336</u>	<u>1,583,434</u>	<u>\$2,218,795</u>
<b>Expenses</b>				
General government	885,777	-	885,777	935,069
Public safety	-	-	-	99
Physical environment	15,526	-	15,526	12,798
Transportation	380,365	-	380,365	311,709
Culture/recreation	149,878	-	149,878	291,861
Interest on long-term debt	707	-	707	1,046
Water/sewer, solid waste	-	633,528	633,528	602,431
Total expenses	<u>1,432,254</u>	<u>633,528</u>	<u>2,065,782</u>	<u>2,155,013</u>
Change in net position	(223,156)	(259,192)	(482,348)	63,782
Beginning net position	<u>1,908,942</u>	<u>2,647,837</u>	<u>4,556,779</u>	<u>4,492,996</u>
Ending net position	<u>\$ 1,685,786</u>	<u>\$ 2,388,645</u>	<u>\$ 4,074,431</u>	<u>\$ 4,556,778</u>

Governmental activities:

Taxes provide 52% of the revenues for Governmental Activities, while franchise fees provide 10%, and intergovernmental revenues provide 10%. Most of the Governmental Activities resources are spent for General Government (62%), Recreation (10%), and Transportation (27%).

Business-type activities:

Business-type activities decreased the City's net position by \$259,192. Key elements of this decrease are as follows:

- An increase in depreciation, increases in utility expenses, and a decrease in water and sewer service revenue.

## Budgetary Highlights

In total, the General Fund's expenditures were \$311,257 more than budgeted, and revenues were \$43,520 more than budgeted.

## Capital Assets and Debt Administration

At September 30, 2023, the City had \$4.47 million invested in capital assets, including buildings, streets, water system infrastructure, and park and recreation facilities. This amount represents a net increase of \$219,796 or 3% more than last year.

### Capital Assets at September 30, 2023 and 2022

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Land	\$ 176,931	\$ 176,931	\$ 589,419	\$ 589,419	\$ 766,350	\$ 766,350
Construction in progress	-	-	751,661	1,446,458	751,661	1,446,458
Buildings and improvements	2,254,925	2,219,378	-	-	2,254,925	2,219,378
Improvements other than Buildings	259,804	259,804	2,267,911	1,357,708	2,527,715	1,617,512
Equipment	866,063	775,515	81,358	81,358	947,421	856,873
Subtotal	3,557,723	3,431,628	3,690,349	3,474,943	7,248,072	6,906,571
Accumulated depreciation	(1,859,853)	(1,763,632)	(917,612)	(892,128)	(2,777,465)	(2,655,760)
Capital assets, Net	\$ 1,697,870	\$ 1,667,996	\$ 2,772,737	\$ 2,582,815	\$ 4,470,607	\$ 4,250,811

## DEBT OUTSTANDING

At year-end, the City had \$732,271 in debt outstanding vs. \$693,261 last year, an increase of \$39,010. This increase was primarily due to the increase of the net pension liability.

### Debt Outstanding at September 30, 2023 and 2022

	Total Government	
	2023	2022
Loans	\$ 22,754	\$ 44,808
Compensated absences	22,565	14,938
Net pension liability	686,952	633,515
Total	\$ 732,271	\$ 693,261

More detailed information on the City long-term liabilities is presented in the notes to the financial statements.

## OTHER FINANCIAL INFORMATION

### Economic Factors and Rates

- The current estimated unemployment rate for the City was 4.0%, which is equal to the prior year.
- The estimated population for the City in 2022 was 1,140 and is estimated to be approximately the same in 2023.
- The City's ad valorem tax rate for 2023 was 5.5203 mills, which is .05% more than the prior year.

## **Financial Contact**

**The City's financial statements are designed to present users (citizens, taxpayers, customers, and creditors) with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions about the report or need additional financial information, please contact the City Manager at P.O. Box 39, Archer, Florida 32618, or may be e-mailed to: [dalltop@cityofarcher.com](mailto:dalltop@cityofarcher.com).**



## Basic Financial Statements

**CITY OF ARCHER, FLORIDA**  
**STATEMENT OF NET POSITION**  
September 30, 2023

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 126,528	\$ 187,219	\$ 313,747
Accounts receivable, net	16,379	51,230	67,609
Internal balances	347,793	(347,793)	-
Due from other governmental units	-	108,119	108,119
Inventories	-	7,960	7,960
Other assets	-	500	500
Total current assets	<u>490,700</u>	<u>7,235</u>	<u>497,935</u>
Restricted assets			
Cash and cash equivalents - meter deposits	-	54,430	54,430
Noncurrent assets			
Capital assets - net	<u>1,697,870</u>	<u>2,772,735</u>	<u>4,470,605</u>
Total assets	<u>2,188,570</u>	<u>2,834,400</u>	<u>5,022,970</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
	<u>135,057</u>	<u>52,523</u>	<u>187,580</u>
<b>LIABILITIES</b>			
Current liabilities (payable from current assets):			
Accounts payable	25,067	233,306	258,373
Accrued liabilities	34,500	7,250	41,750
Compensated absences, current portion	1,782	475	2,257
Notes payable, current portion	22,754	-	22,754
Total current liabilities (payable from current assets)	<u>84,103</u>	<u>241,031</u>	<u>325,134</u>
Current liabilities (payable from restricted assets)			
Meter deposits	-	43,865	43,865
Total current liabilities (payable from restricted assets)	<u>-</u>	<u>43,865</u>	<u>43,865</u>
Noncurrent liabilities			
Compensated absences, net of current portion	16,034	4,275	20,309
Net pension liability	494,606	192,346	686,952
Total noncurrent liabilities	<u>510,640</u>	<u>196,621</u>	<u>707,261</u>
Total liabilities	<u>594,742</u>	<u>481,517</u>	<u>1,076,259</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
	<u>43,099</u>	<u>16,761</u>	<u>59,860</u>
<b>NET POSITION</b>			
Net investment in capital assets	1,697,870	2,772,735	4,470,605
Restricted for:			
Transportation	516,375	-	516,375
Infrastructure	1,984	-	1,984
Culture / recreation	114,906	-	114,906
Unrestricted	(645,349)	(384,090)	(1,029,439)
Total net position	<u>\$ 1,685,786</u>	<u>\$ 2,388,645</u>	<u>\$ 4,074,431</u>

See notes to financial statements.



**CITY OF ARCHER, FLORIDA  
GOVERNMENTAL FUND  
BALANCE SHEET  
September 30, 2023**

	General Fund
<b>ASSETS</b>	
Cash	\$ 126,528
Accounts receivable, net	16,379
Due from other funds	347,793
Total assets	490,700
<b>LIABILITIES</b>	
Accounts payable	25,067
Accrued liabilities	34,500
Total liabilities	59,567
<b>FUND BALANCE</b>	
Restricted for:	
Transportation	516,375
Infrastructure	1,984
Culture / recreation	114,906
Unassigned	(202,132)
Total fund balance	431,133
Total liabilities and fund balance	\$ 490,700
Total fund balance reported above	431,133
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,697,870
Deferred outflows of resources represent a consumption of fund equity that will be reported as an outflow of resources in a future period and therefore are not reported in the governmental funds	135,057
Deferred inflows of resources represent an acquisition of fund equity that will be recognized as an inflow of resources in a future period and therefore are not reported in the governmental funds	(43,099)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(535,175)
Net Position of Governmental Activities	\$ 1,685,786

See notes to the financial statements

**CITY OF ARCHER, FLORIDA  
GOVERNMENTAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
For the Fiscal Year Ended September 30, 2023**

	<b>General Fund</b>
<b>Revenues</b>	
Property taxes	\$ 253,856
Other taxes	375,786
Licenses and permits	4,162
Intergovernmental revenues	264,995
Franchise fees	120,314
Charges for services	56,447
Fines and forfeitures	3,833
Miscellaneous revenues	19,495
<b>Total revenues</b>	<b>1,098,888</b>
<b>Expenditures</b>	
Current	
General government	693,541
Physical environment	15,526
Transportation	375,611
Culture/recreation	133,090
Capital outlay	126,095
Debt service	
Principal	22,054
Interest	707
<b>Total expenditures</b>	<b>1,366,624</b>
 Excess of revenues over (under) expenditures	 <b>(267,736)</b>
 <b>Other financing sources (uses)</b>	
Transfers in	110,210
<b>Total other financing sources (uses)</b>	<b>110,210</b>
 <b>Net change in fund balance</b>	 <b>(157,526)</b>
<b>Fund balance, beginning of year</b>	<b>588,659</b>
<b>Fund balance, end of year</b>	<b>\$ 431,133</b>

See notes to the financial statements

**CITY OF ARCHER, FLORIDA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended September 30, 2023**

Net change in fund balance		\$ (157,526)
Amounts reported for governmental activities in the statement of activities are different because :		
Governmental funds report capital outlay in expenditures However in the statement of activities, the cost of those assets is allocated over their estimated useful life as depreciation expense		
Expenditures for capital assets	126,095	
Less current year depreciation	<u>(96,222)</u>	29,874
Activities related to notes are receipts/expenditures in the governmental funds, but the receipt/repayments change long term liabilities in the statement of net position		
Note principal payments	<u>22,054</u>	22,054
Some expenses reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds		
Net change in compensated absences	(8,445)	
Net change in pension liability	<u>(38,475)</u>	(46,920)
Recognition of certain obligations related to prior and future periods are not recognized in governmental funds		
Net decrease in deferred inflows / outflows	<u>(70,638)</u>	<u>(70,638)</u>
Change in net position of governmental activities		<u>\$ (223,156)</u>

See notes to the financial statements

**CITY OF ARCHER, FLORIDA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
For the Fiscal Year Ended September 30, 2023

	Water Fund	Solid Waste Fund	Total Proprietary Funds
<b>ASSETS</b>			
Current assets			
Cash	\$ -	\$ 187,219	\$ 187,219
Accounts receivable, net	33,499	17,731	51,230
Due from other governmental units	108,119	-	108,119
Internal balances	(85,867)	85,867	-
Inventory	7,960	-	7,960
Security deposits	500	-	500
<b>Total current assets</b>	<b>64,211</b>	<b>290,817</b>	<b>355,028</b>
Restricted assets			
Cash and cash equivalents - meter deposits	54,430	-	54,430
<b>Total restricted assets</b>	<b>54,430</b>	<b>-</b>	<b>54,430</b>
Noncurrent assets			
Capital assets			
Nondepreciable capital assets	1,341,080	-	1,341,080
Depreciable capital assets, net	1,431,655	-	1,431,655
<b>Total capital assets</b>	<b>2,772,735</b>	<b>-</b>	<b>2,772,735</b>
<b>Total assets</b>	<b>2,891,376</b>	<b>290,817</b>	<b>3,182,193</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>40,371</b>	<b>12,152</b>	<b>52,523</b>
<b>LIABILITIES</b>			
Current liabilities			
Accounts payable	233,306	-	233,306
Accrued liabilities	7,250	-	7,250
Due to other funds	347,793	-	347,793
Compensated absences, current portion	475	-	475
<b>Total current liabilities</b>	<b>588,824</b>	<b>-</b>	<b>588,824</b>
Current liabilities (payable from restricted assets)			
Meter deposits	29,629	14,236	43,865
Noncurrent liabilities			
Compensated absences, net of current portion	4,275	-	4,275
Net pension liability	134,642	57,704	192,346
<b>Total noncurrent liabilities</b>	<b>138,917</b>	<b>57,704</b>	<b>196,621</b>
<b>Total liabilities</b>	<b>757,370</b>	<b>71,940</b>	<b>829,310</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>16,761</b>	<b>-</b>	<b>16,761</b>
<b>NET POSITION</b>			
Net investment in capital assets	2,772,735	-	2,772,735
Unrestricted	(615,119)	231,029	(384,090)
<b>Total net position</b>	<b>\$ 2,157,616</b>	<b>\$ 231,029</b>	<b>\$ 2,388,645</b>

See notes to the financial statements

CITY OF ARCHER, FLORIDA  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 For the Fiscal Year Ended September 30, 2023

	Water Fund	Solid Waste Fund	Total Proprietary Funds
<b>Operating revenues</b>			
Physical environment			
Water utility revenue			
Water sales	\$ 244,912	\$ -	\$ 244,912
Connection fees and penalties	3,935	-	3,935
Miscellaneous revenue	12,683	-	12,683
Total water utility revenue	<u>261,530</u>	<u>-</u>	<u>261,530</u>
Solid waste revenue			
Sanitation fees	-	128,293	128,293
Total solid waste revenues	<u>-</u>	<u>128,293</u>	<u>128,293</u>
Total operating revenues	<u>261,530</u>	<u>128,293</u>	<u>389,823</u>
<b>Operating expenses</b>			
Water utility services:			
Personnel services	279,561	-	279,561
Operating expenses	223,232	-	223,232
Depreciation expense	25,484	-	25,484
Total water utility services	<u>528,277</u>	<u>-</u>	<u>528,277</u>
Solid waste services:			
Contracted services	-	105,251	105,251
Total operating expenses	<u>528,277</u>	<u>105,251</u>	<u>633,528</u>
Operating gain (loss)	<u>(266,747)</u>	<u>23,042</u>	<u>(243,705)</u>
<b>Nonoperating revenues / (expenses)</b>			
Grant revenue	108,119	-	108,119
Interest expense	(13,397)	-	(13,397)
Transfers to general fund	(110,210)	-	(110,210)
Total nonoperating revenues	<u>(15,488)</u>	<u>-</u>	<u>(15,488)</u>
<b>Change in net position</b>	<u>(282,235)</u>	<u>23,043</u>	<u>(259,192)</u>
<b>Net position at beginning of year</b>	<u>2,439,851</u>	<u>207,986</u>	<u>2,647,837</u>
<b>Net position at end of year</b>	<u>\$ 2,157,616</u>	<u>\$ 231,029</u>	<u>\$ 2,388,645</u>

See notes to the financial statements



**CITY OF ARCHER, FLORIDA  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 For the Fiscal Year Ended September 30, 2023**

	Water Fund	Solid Waste Fund	Totals
<b>Cash flows from operating activities:</b>			
Cash received from customers, including deposits	\$ 250,875	\$ 128,292	\$ 379,167
Cash paid to employees	1,176	-	1,176
Cash paid to suppliers	(248,810)	(77,540)	(326,350)
<b>Net cash provided (used) by operating activities</b>	<b>3,241</b>	<b>50,752</b>	<b>53,993</b>
<b>Cash flows from non-capital related financing activities</b>			
Transfers (to) from other funds	(194,679)	222,333	27,654
<b>Net cash provided (used) by non-capital related financing activities</b>	<b>(194,679)</b>	<b>222,333</b>	<b>27,654</b>
<b>Cash flows from capital and related financing activities:</b>			
Acquisition and construction of capital assets	(215,406)	-	(215,406)
Grant contributions	34,966	-	34,966
Interest expense	(13,397)	-	(13,397)
<b>Net cash provided (used) by capital and related financing activities</b>	<b>(193,837)</b>	<b>-</b>	<b>(193,837)</b>
<b>Net change in cash</b>	<b>(385,275)</b>	<b>273,085</b>	<b>(112,190)</b>
<b>Cash at beginning of year</b>	<b>353,836</b>	<b>-</b>	<b>353,836</b>
<b>Cash at end of year</b>	<b>\$ (31,439)</b>	<b>\$ 273,085</b>	<b>\$ 241,646</b>
<b>Reported as:</b>			
Cash and cash equivalents	-	187,219	187,219
Restricted cash and cash equivalents - meter deposits	54,430	-	54,430
	<b>\$ 54,430</b>	<b>\$ 187,219</b>	<b>\$ 241,649</b>

Continued on next page

See notes to financial statements

**CITY OF ARCHER, FLORIDA  
 PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 (CONTINUED)  
 For the Fiscal Year Ended September 30, 2023**

	Water Fund	Solid Waste Fund	Totals
Reconciliation of operating gain (loss) to net cash (used for) provided by operating activities:			
Operating gain (loss)	\$ (266,747)	\$ 23,043	\$ (243,704)
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation	25,484	-	25,484
Changes in assets, liabilities, and deferred inflows/outflows of resources			
Accounts receivable	187	(2)	185
Accounts payable	224,408	-	224,408
Accrued liabilities	2,612	-	2,612
Compensated absences	(817)	-	(817)
Customer deposits	(10,842)	-	(10,842)
Deferred outflows	7,948	12,113	20,061
Deferred inflows	10,535	11,110	21,645
Change in net pension liability	10,473	4,488	14,961
Net cash (used for) provided by operating activities	<u>\$ 3,241</u>	<u>\$ 50,752</u>	<u>\$ 53,993</u>

See notes to financial statements

CITY OF ARCHER, FLORIDA  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2023

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City of Archer (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. Pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989, are not applied in the preparation of the financial statements of the proprietary fund type in accordance with GASB Statement 20. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

In June, 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement 34-Basic Financial Statement and Management's Discussion and Analysis – for State and Local Governments. As provided by GASB 34, the City has elected not to report retroactive infrastructure improvements in its financial statements due to the fact that its annual revenues are less than ten million. The City has implemented all other applicable provisions of this Statement.

A. Reporting Entity - The City of Archer, Florida is a municipality created pursuant to provisions of Chapter 165, *Florida Statutes*, and specifically Chapter 6732, *Laws of Florida*. It is governed by a five member City Commission, all individually elected, who select from among themselves one member to serve as Mayor. It is controlled by the Florida Constitution and various Florida Statutes, as well as its own local charter, ordinances and policies.

In evaluating how to define the City, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, management determined that no potential component units existed which should be included within the reporting entity.

B. Measurement Focus and Basis of Accounting - The basic financial statements of the City are comprised of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

## **1. Government-wide Financial Statements**

Government-wide financial statements display information about the reporting government as a whole, except for its fiduciary activities. These statements include separate columns for the governmental and business-type activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support. Likewise, the primary government is reported separately from any legally separate component unit for which the primary government is financially accountable.

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and agency fund financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement 33 - Accounting and Financial Reporting for Nonexchange Transactions.

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. As applicable, the City also chooses to eliminate the indirect costs between governmental activities to avoid the "doubling up" effect.

## **2. Fund Financial Statements**

The underlying accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the City's governmental and proprietary funds are presented after the government-wide financial statements. These statements display information about major funds individually, and nonmajor funds in the aggregate for governmental and enterprise funds.

**Governmental Funds** - 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 collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they

are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Franchise fees, licenses, sales taxes, gas taxes, operating and capital grants, 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 only when cash is received by the City.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be measure of "available spendable resources." Governmental funds operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Any non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus.

Non-current portions of other long-term receivables are offset by fund balance reserve accounts. Because of their spending measurement focus, expenditure recognition for governmental fund types exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**Proprietary Funds** - The City's enterprise funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods and services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position. The City applies all GASB pronouncements as well as all FASB Statements and Interpretations, APB Opinions and Accounting Research Bulletins, issued on or before November 30, 1989, which do not conflict with or contradict GASB pronouncements.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies, taxes, and investment earnings, result from nonexchange transactions or ancillary activities.

Amounts paid to acquire capital assets are capitalized as assets in the fund financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the fund financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liabilities, rather than as an expense.

**C. Basis of Accounting** - GASB Statement 34 sets forth minimum criteria (percentage of the assets,

liabilities, revenues or expenditures, expenses of either fund category and the governmental and enterprise combined) for the determination of major funds. The City has used GASB 34 minimum criteria for major fund determination. The City has three major funds as follows:

**1. Governmental Major Funds:**

**General Fund** - The General Fund is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

**2. Proprietary Major Funds:**

**Water Fund** - This enterprise fund accounts for the revenues, expenses, assets, and liabilities associated with the City operated water services.

**Solid Waste Fund** - This enterprise fund accounts for the financial activities of the City's solid waste management services.

**D. Assets, Liabilities and Net Position or Equity**

**1. Cash and Investments** - Cash includes amounts in demand deposits as well as short-term money market investment accounts. Investments, consisting of certificates of deposit, are stated at cost which approximates market value. All such deposits and investments are insured and collateralized as required by state law.

**2. Cash Equivalents** - For purposes of the statement of cash flows, the City considers all highly liquid debt instruments with a maturity of three months or less to be cash equivalents. As of September 30, 2022, the City's cash consisted solely of checking accounts and money market accounts; it has no cash equivalents.

**3. Allowance for Doubtful Accounts** - The City provides an allowance for Enterprise Fund accounts receivable that may become uncollectible. At September 30, 2023, there was \$40,180 in the allowance for doubtful accounts. No other allowances for doubtful accounts are maintained since other fund accounts receivable are considered collectible as reported at September 30, 2023.

**4. Receivables and Payables** - Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All receivables are shown net of an allowance for doubtful accounts. The allowance is estimated by management based on historical collection rates.

**5. Inventories** - Inventories are valued at cost, which approximates market, using the "first-in, first-out" method of accounting. Supplies inventories of certain governmental funds are recorded as expenditures when consumed rather than when purchased.

**6. Encumbrances** - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not utilized by the City.

**7. Capital Assets** - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., streets, bridges, right-of-ways, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$1,000 or more and an estimated useful life in excess of one year. Except for roads and

bridges constructed prior to October 1, 1981, assets are recorded at historical cost. Roads and bridges constructed prior to October 1, 1981 are generally not reported. Donated capital assets are recorded at acquisition value.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

Assets	Years
Building and improvements	15 - 40
Machinery and equipment	3 - 20
Street and related infrastructure	20 - 40

8. Capitalization of Interest - Interest related to borrowings are capitalized during the construction period. These costs are netted against applicable interest earnings on construction fund investments. During the current period, the City incurred \$0 in capitalized interest.
9. Unearned Revenues - Unearned revenues reported in government-wide financial statements represent revenues received but not earned. The unearned revenues will be recognized as revenue in the fiscal year they are earned in accordance with the accrual basis of accounting. Unearned revenues represent unearned revenues which are measurable but not available and, in accordance with the modified accrual basis of accounting, are reported as unearned revenues.
10. Accrued Compensated Absences - The City accrues accumulated unpaid vacation and sick leave when earned by the employee. The current portion is the amount estimated to be used in the following year. The non-current portion is the amount estimated to be used in subsequent fiscal years. Both the current and non-current estimated accrued compensated absences amounts for governmental and proprietary funds are maintained separately and represent a reconciling item between the fund and government-wide presentation.
11. Prepaid Items - Significant payment made to vendors for goods or services that will benefit periods beyond September 30, 2023, are recorded as prepaid items.
12. 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 government only has one item that qualifies for reporting in this category. It is the deferred charge on pensions in the government-wide statement of net position. Deferred outflows on pensions are recorded when actual earnings on pension plan investments exceed projected earnings and are amortized to pension expense using a systematic and rational method over a closed five-year period. Deferred outflows on pensions also include the difference between expected and actual experience with regard to economic or demographic factors; changes of

assumptions about future economic, demographic, or other input factors; or changes in the City's proportionate share of net pension liability. These are amortized over the average expected remaining service lives of all employees that are provided with pensions through each pension plan. Contributions to pension plans made subsequent to the measurement date are also deferred and reduce net pension liability in the subsequent year.

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 government has only one type of item, which is related to pensions. Deferred inflows on pension plan investments exceed actual earnings and are amortized to pension expense using a systematic and rational method over a closed five-year period. Deferred inflows on pensions also include the difference between expected and actual experience with regard to economic or demographic factors; changes of assumptions about future economic, demographic, or other input factors; or changes in the City's proportionate share of net pension liability. These are amortized over the average expected remaining service lives of all employees that are provided with pensions through each pension plan.

### 13. Fund Balances

#### A. Governmental Funds

As of September 30, 2023, fund balances of the governmental funds are classified as follows:

**Non-spendable** – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** – amounts that can be used only for specific purposes determined by a formal action of the Commission. The Commission is the highest level of decision making authority for the City. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Commission.

**Assigned** – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Town's adopted policy, only the Commission may assign amounts for specific purposes.

**Unassigned** – all other spendable amounts.



As of September 30, 2023, fund balances are composed of the following:

	<u>General Fund</u>
Transportation - 5 Cent Gas Tax	\$ 516,375
Infrastructure - 1/2 Cent Discretionary Sales Surtax	1,984
Culture/Recreation - 1/2 Cent Discretionary Sales Surtax	114,906
Unassigned	<u>(202,132)</u>
Total Fund Balance	<u>\$ 431,133</u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spend first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Commission has provided otherwise in its commitment or assignment actions.

#### B. Proprietary Funds

Restrictions of equity show amounts that are not appropriated for expenditure or are legally restricted for specific uses.

As of September 30, 2023, net position balances are composed of the following:

	<u>Amount</u>
Net investment in capital assets	\$ 2,772,735
Unrestricted	<u>(383,377)</u>
	<u>\$ 2,389,358</u>

#### NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

##### A. Explanation of Differences Between the Governmental Funds Balance Sheet and the Government-wide Statement of Net Position.

“Total fund balances” of the City’s governmental funds \$431,133 differs from “net position” of governmental activities \$1,685,786 reported in the statement of net position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental funds balance sheet.

##### Capital related items

When capital assets (property, plant, equipment) that are to be used in governmental activities are purchased or constructed, the cost of these assets are reported as expenditures in governmental funds. However, the statement of net position included those capital assets among the assets of the City as a whole.

Cost of capital assets	\$ 3,557,723
Accumulated depreciation	<u>(1,859,853)</u>
	<u>\$ 1,697,870</u>

**Long-term debt transactions**

Long-term liabilities to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the statement of net position.

Notes payable	\$	(22,754)
Compensated absences		(17,815)
Net pension liability		(494,606)
	\$	<u>(535,175)</u>

**Deferred outflows/inflows of resources**

Deferred outflows of resources represent a consumption of net position in a future period while deferred inflows of resources represent an acquisition of net position in a future period and accordingly, are not reported in the governmental fund statements. However, the statement of net position includes the deferred outflows/inflows of resources.

Deferred inflows	\$	(43,099)
Deferred outflows		135,057
	\$	<u>91,958</u>

CITY OF ARCHER, FLORIDA

Note 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS.

A. Explanation of Differences Between Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

	Total Governmental Funds	Capital Related Items	Deferred Inflows/Outflows	Long-Term Debt Transactions	Statement of Net Position
<b>ASSETS</b>					
Cash and cash equivalents	\$ 126,528	\$ -	\$ -	\$ -	\$ 126,528
Accounts receivable	16,379	-	-	-	16,379
Due from other funds	347,793	-	-	-	347,793
Capital assets - net	-	1,697,870	-	-	1,697,870
<b>Total assets</b>	<b>\$ 490,700</b>	<b>\$ 1,697,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,188,570</b>
<b>DEFERRED OUTFLOWS</b>	<b>-</b>	<b>-</b>	<b>135,057</b>	<b>-</b>	<b>135,057</b>
<b>LIABILITIES AND FUND BALANCE/NET POSITION</b>					
Liabilities:					
Accounts payable	\$ 25,067	\$ -	\$ -	\$ -	\$ 25,067
Accrued liabilities	34,500	-	-	-	34,500
Notes payable	-	-	-	22,754	22,754
Compensated absences	-	-	-	17,815	17,815
Net pension liability	-	-	-	494,606	494,606
<b>Total liabilities</b>	<b>59,567</b>	<b>-</b>	<b>-</b>	<b>535,175</b>	<b>594,742</b>
<b>DEFERRED INFLOWS</b>	<b>-</b>	<b>-</b>	<b>43,099</b>	<b>-</b>	<b>43,099</b>
Fund balance/net position	431,133	1,697,870	91,958	(535,175)	1,685,786
<b>Total liabilities and fund balances/net position</b>	<b>\$ 490,700</b>	<b>\$ 1,697,870</b>	<b>\$ 91,958</b>	<b>\$ -</b>	<b>\$ 2,280,528</b>

**B. Explanation of Differences Between Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance**

The “net change in fund balances” for governmental funds (\$157,526) differs from the “change in net position” for governmental activities (\$223,156) reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation expense charged for the year.

Capital outlay	\$ 126,095
Depreciation expense	(96,221)
Difference	<u>\$ 29,874</u>

Repayment of debt principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing the fund balance because current financial resources have been used. However, the principal payments reduce the liabilities in the statement of net position and do not result in an expense in the statement of activities.

Taking on long-term notes are recorded as revenues in governmental funds, and thus have the effect of increasing fund balance because financial resources have been received. However, the receipt of funds increases liabilities in the Statement of Activities.

Recognition of certain obligations related to prior and subsequent periods are not recognized in governmental funds.

Net decrease in deferred outflows	\$ (51,586)
Net decrease in deferred inflows	(19,052)
	<u>\$ (70,638)</u>

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

Net increase in compensated absences	\$ (8,445)
Net change in pension liabilities	(38,475)
Debt principal payments made	22,054
	<u>\$ (24,866)</u>

**CITY OF ARCHER, FLORIDA**

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

**B. Explanation of Difference Between Government Fund Statement of Revenues, Expenditures and Changes in Fund Balance**

	Total Governmental Funds	Capital Related Items	Deferred Inflows/Outflows	Long-Term Debt Transactions	Statement of Activities
<b>REVENUES</b>					
Taxes	\$ 629,642	\$ -	\$ -	\$ -	\$ 629,642
Licenses and permits	4,162	-	-	-	4,162
Intergovernmental	264,995	-	-	-	264,995
Franchise fees	120,314	-	-	-	120,314
Charges for services	56,447	-	-	-	56,447
Fines and forfeitures	3,833	-	-	-	3,833
Miscellaneous	19,495	-	-	-	19,495
<b>Total revenues</b>	<b>1,098,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,098,888</b>
<b>EXPENDITURES</b>					
<b>Current expenditures</b>					
General government	693,541	74,678	70,638	46,920	885,777
Physical environment	15,526	-	-	-	15,526
Transportation	375,611	4,754	-	-	380,365
Culture/recreation	133,090	16,788	-	-	149,878
Capital outlay	126,095	(126,095)	-	-	-
<b>Debt service</b>					
Principal	22,054	-	-	(22,054)	-
Interest	707	-	-	-	707
<b>Total expenditures</b>	<b>1,366,624</b>	<b>(29,874)</b>	<b>70,638</b>	<b>24,866</b>	<b>1,432,254</b>
Excess of revenues over (under) expenditures	(267,736)	29,874	(70,638)	(24,866)	(333,366)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	110,210	-	-	-	110,210
Total other financing sources (uses)	110,210	-	-	-	110,210
Net change in fund balance	(157,526)	29,874	(70,638)	(24,866)	(223,156)
Fund balance/net position at beginning of year	588,659	1,667,996	162,596	(510,309)	1,908,942
Fund balance/net position at end of year	<b>\$ 431,133</b>	<b>\$ 1,697,870</b>	<b>\$ 91,958</b>	<b>\$ (535,175)</b>	<b>\$ 1,685,786</b>

### 3. LEGAL COMPLIANCE–BUDGETS

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

1. Prior to September 1, the City Manager develops 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 hearings are conducted to obtain taxpayer comments.
3. Prior to September 30, the budget is legally enacted by the City Commission through passage of an ordinance.
4. Any revision that alters the total expenditures of any fund or transfers budgeted amounts between departments within any fund must be approved by the City Commission.
5. Budgets for all City funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended by the City Commission. Individual amendments were not material in relation to the original appropriations which were amended.

#### NOTE 4. DEPOSITS AND INVESTMENTS

Deposits. The bank balances of the City deposits were fully insured by federal depository insurance or pledged collateral under state law.

Investments. Under state law, the City is allowed to invest surplus funds in guaranteed obligations of the U.S. government, interest bearing accounts of financial institutions which are legally secured, and the Local Government Surplus Funds Trust Fund and other similar funds. The City had no investments as of September 30, 2023.

#### NOTE 5. PROPERTY TAX REVENUES

Taxable values for all property are established as of January 1, which is the date of lien, for the fiscal year starting October 1. Property tax revenues recognized for the 2022-2023 fiscal year were levied in October 2022. All taxes are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount. All unpaid taxes become delinquent as of April 1. Virtually all unpaid taxes are collected via the sale of tax certificates on or prior to June 1; therefore, there were no material taxes receivable at fiscal year-end.

**NOTE 6. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental activities</b>				
Capital assets:				
Non-depreciable capital assets:				
Land	\$ 176,931	\$ -	\$ -	\$ 176,931
Total non-depreciable capital assets	<u>176,931</u>	<u>-</u>	<u>-</u>	<u>176,931</u>
Depreciable capital assets:				
Building and improvements	2,219,378	35,547	-	2,254,925
Improvements other than buildings	259,804	-	-	259,804
Equipment	775,515	90,548	-	866,063
Total depreciable capital assets	<u>3,254,697</u>	<u>126,095</u>	<u>-</u>	<u>3,380,792</u>
Less accumulated depreciation				
Building and improvements	(1,277,663)	(74,678)	-	(1,352,341)
Improvements other than buildings	(65,918)	(4,754)	-	(70,672)
Equipment	(420,051)	(16,788)	-	(436,839)
Total accumulated depreciation	<u>(1,763,632)</u>	<u>(96,221)</u>	<u>-</u>	<u>(1,859,853)</u>
Total depreciable capital assets, net	<u>1,491,065</u>	<u>29,874</u>	<u>-</u>	<u>1,520,939</u>
Governmental activities capital assets, net	<u>\$ 1,667,996</u>	<u>\$ 29,874</u>	<u>\$ -</u>	<u>\$ 1,697,870</u>
<b>Business-type activities:</b>				
Capital assets:				
Non-depreciable capital assets:				
Land	\$ 589,419	\$ -	\$ -	\$ 589,419
Construction in progress	1,446,458	215,406	910,203	751,661
Total non-depreciable capital assets	<u>2,035,877</u>	<u>215,406</u>	<u>910,203</u>	<u>1,341,080</u>
Depreciable capital assets:				
Buildings and improvements	1,357,708	910,203	-	2,267,911
Equipment	81,358	-	-	81,358
Total depreciable capital assets	<u>1,439,066</u>	<u>910,203</u>	<u>-</u>	<u>2,349,269</u>
Less accumulated depreciation				
Buildings and improvements	(839,330)	(22,523)	-	(861,853)
Equipment	(24,081)	(1,452)	-	(25,533)
Vehicles	(28,717)	(1,509)	-	(30,226)
Total accumulated depreciation	<u>(892,128)</u>	<u>(25,484)</u>	<u>-</u>	<u>(917,612)</u>
Total depreciable capital assets, net	<u>465,580</u>	<u>884,719</u>	<u>-</u>	<u>1,350,299</u>
Business-type activities capital assets, net	<u>\$ 2,582,815</u>	<u>\$ 1,100,125</u>	<u>\$ -</u>	<u>\$ 2,772,737</u>

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities:	
General government	\$ 74,678
Highway and street	4,754
Culture/recreation	16,788
Total depreciation expense - governmental activities	<u>\$ 96,221</u>
Business -type activities:	<u>\$ 25,484</u>
Total depreciation expense - business-type activities	<u>\$ 25,484</u>

**NOTE 7. INTERFUND RECEIVABLES/PAYABLES**

The following is a schedule of interfund receivables and payables at September 30, 2023.

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General	\$ 347,793	\$ -
Water	-	347,793
	<u>\$ 347,793</u>	<u>\$ 347,793</u>

**NOTE 8. RECEIVABLE AND PAYABLE BALANCES**

Receivables at September 30, 2023, were as follows:

	<u>Accounts</u>	<u>Due from other governmental units</u>	<u>Total Receivables</u>
<b>Governmental activities :</b>			
General	\$ 16,379	\$ -	\$ 16,379
<b>Business-type activities :</b>			
Water	34,212	108,119	142,331
Solid waste	17,731	-	17,731
	<u>\$ 68,322</u>	<u>\$ 108,119</u>	<u>\$ 176,441</u>

Based upon collection history, the City has included a reserve for doubtful accounts for its Water and Solid Waste Fund accounts receivable of \$11,692.

<u>Fund</u>	<u>Allowance for doubtful</u>
Water	\$ 7,645
Solid Waste	4,047
	<u>\$ 11,692</u>



**Payables**

Payables at September 30, 2023, were as follows:

	<u>Vendors</u>
Governmental activities :	
General	\$ 25,067
Business activities :	
Water	\$ 233,306

**NOTE 9. GENERAL LONG-TERM DEBT**

A summary of the City's long-term debt outstanding at September 30, 2023 is as follows:

Governmental activities:

Note Payable – Equipment Financed by Ameris Bank

On January 14<sup>th</sup>, 2020, the City incurred debt in the amount of \$86,908 bearing the fixed interest rate of 3.12% for the purpose of acquiring additional capital equipment. This loan has four annual principal payments of \$23,474 including interest. The first payment was due to be paid on January 14<sup>th</sup>, 2021. Payments are being made from general revenues and Archer has no pledge of collateral. In the event of default, the loan holder has the right to take any actions necessary to collect the amount due.

Debt service requirements to maturity including interest are as follows:

Fiscal Year Ended September 30,	Principal	Interest	Total
2024	22,754	720	23,474
Total	\$ 22,753	\$ 720	\$ 23,474

Summary of changes in governmental activities long-term liabilities:

The following summarizes the changes in the City's governmental long-term liabilities during the year ended September 30, 2023:

	Balance on October 1, 2022	Increase	Decrease	Balance on September 30, 2023	Due within one year
Bank loan	\$ 44,808	\$ -	22,054	\$ 22,754	\$ 22,754
Compensated absences	9,370	8,445	-	17,815	1,782
Net pension liability	456,131	38,475	-	494,606	49,461
	<u>\$ 510,309</u>	<u>\$ 46,920</u>	<u>\$ 22,054</u>	<u>\$ 535,175</u>	<u>\$ 73,996</u>

Business-type Activities:

Summary of Changes in Business-type Activities Long-term Liabilities

The following summarizes the changes in the City's business activities long-term liabilities during

the period ended September 30, 2023:

	Balance on October 1, 2022	Increase	Decrease	Balance on September 30 2023	Due within one year
Compensated absences	\$ 5,567	\$ -	\$ 817	\$ 4,750	\$ 475
Net pension liability	177,384	14,962	-	192,346	19,235
	<u>\$ 182,951</u>	<u>\$ 14,962</u>	<u>\$ 817</u>	<u>\$ 197,096</u>	<u>\$ 19,710</u>

**NOTE 10. CONTINGENT LIABILITIES**

Amounts received or receivable from other grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

**NOTE 11. RISK MANAGEMENT**

The City is exposed to various risks of loss related to theft of, damage to and destruction of assets; and injury or death on the job of all employees. These risks are primarily covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial or workers' compensation insurance coverage for the past three years. There has been no reduction in insurance coverage from the previous year.

**NOTE 12. COST-SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS – FLORIDA RETIREMENT SYSTEM PENSION PLAN AND THE RETIREMENT HEALTH INSURANCE SUBSIDY PROGRAM**

**Florida Retirement System**

General Information - All of the City's employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, *Florida Statutes*, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, *Florida Statutes*, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the State Board of Administration ("SBA"). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating city or special district within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, *Florida Statutes*, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the Web site: [www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications).

## Pension Plan

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

**Benefits Provided** - Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Special Risk Administrative Support class members who retire at or after age 55 with at least six years of credited service or 25 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers’ class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service for all these members and increasing normal retirement to age 65 or 33 years of service regardless of age for Regular, Senior Management Service, and Elected Officers’ class members, and to age 60 or 30 years of service regardless of age for Special Risk and Special Risk Administrative Support class members. Also, the final average compensation for all these members will be based on the eight highest years of salary.

As provided in Section 121.101, *Florida Statutes*, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

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

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

each year. The employer contribution rates by job class for the periods from October 1, 2022 through June 30, 2023 and from July 1, 2023 through September 30, 2023, respectively, were as follows: Regular—11.91% and 13.57%; Special Risk Administrative Support—38.65% and 39.82%; Special Risk—27.83% and 32.67%; Senior Management Service—31.70% and 34.52%; Elected Officers—57.00% and 58.68%; and DROP participants—18.60% and 21.13%. These employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2022, through June 30, 2023, and from July 1, 2023 through September 30, 2023, respectively.

The City’s contributions, including employee contributions, to the Pension Plan totaled \$69,997 for the fiscal year ended September 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2023, the City reported a liability of \$466,407 for its proportionate share of the Pension Plan’s net pension liability. The net pension liability was measured as of July 1, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The City’s proportionate share of the net pension liability was based on the City’s 2022-23 fiscal year contributions relative to the 2021-22 fiscal year contributions of all participating members. At June 30, 2023, the City’s proportionate share was .001317739% percent, which was an decrease of 11.17% percent from its proportionate share measured as of June 30, 2022.

For the fiscal year ended September 30, 2023, the City recognized pension expense of \$58,865. In addition the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 43,792	\$ -
Changes in assumptions	30,404	-
Net difference between projected and actual earnings on Pension Plan investments	19,478	-
Changes in proportion and differences between City Pension Plan contributions and proportionate share of contributions	40,028	40,120
City Pension Plan contributions subsequent to the measurement date	<u>13,335</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 147,037</u></b>	<b><u>\$ 40,120</u></b>

The deferred outflows of resources related to the Pension Plan, totaling \$40,120 resulting from City contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30	Amount
2024	\$ 12,754
2025	(5,053)
2026	76,530
2027	7,270
2028	2,081
Thereafter	-
	<u>\$ 93,582</u>

**Actuarial Assumptions** – The total pension liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.40%
Salary increases	3.25%, average, including inflation
Investment rate of return	6.70%, net of pension plan investment expense, including inflation
Discount note	6.70%

Mortality rates were based on the PUB-2010 base table generational mortality using the generational specific MP 2018 mortality impairment projection scales.

The actuarial assumptions used in the July 1, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes

shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation *	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.00%	2.10%	2.10%	1.10%
Fixed income	20.00%	3.80%	3.70%	3.30%
Global equity	54.20%	8.20%	6.70%	17.80%
Real estate	10.30%	7.10%	6.20%	13.80%
Private equity	10.80%	11.70%	8.50%	26.40%
Strategic investments	3.70%	5.70%	5.40%	8.40%
	<u>100.00%</u>			
Assumed Inflation - Mean			2.40%	1.20%

\*As outlined in the Pension Plan's Investment Policy

**Discount Rate** - The discount rate used to measure the total pension liability was 6.70%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation the total pension liability is equal to the long-term expected rate of return.

**Sensitivity of the City's Proportionate Share of the Net Position Liability to Changes in the Discount Rate** - The following represents the City's proportionate share of the net pension liability calculated using the discount rate of 6.70%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.70%) or one percentage point higher (7.70%) than the current rate:

	1% Decrease 5.70%	Current Discount Rate 6.70%	1% Increase 7.70%
City's proportionate share of the net pension liability	\$ 796,718	\$ 466,407	\$ 190,062

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

**Payables to the Pension Plan** - At September 30, 2023, the City had no payable for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2023

**HIS Plan**

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

**Benefits Provided** - For the fiscal year ended September 30, 2023, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

**Contributions** - The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2023, the HIS contribution for the period October 1, 2022 through June 30, 2023 and from July 1, 2023 through September 30, 2023 was 1.66% and 1.66%, respectively. The City contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contribution are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The City's contributions to the HIS Plan totaled \$33,097 for the fiscal year ended September 30, 2023.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** – At September 30, 2023, the City reported a liability of \$220,543 for its proportionate share of the HIS Plan’s net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. The City’s proportionate share of the net pension liability was based on the City’s 2021-22 fiscal year contributions relative to the 2021-22 fiscal year contributions of all participating members. At June 30, 2023, the City’s proportionate share was .001352105 percent, which was an increase of 2.70% percent from its proportionate share measured as of June 30, 2022.

For the fiscal year ended September 30, 2023, the City recognized pension expense of \$92,967. In addition the City reported deferred outflows of resources and deferred in flows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,228	\$ 630
Changes in assumptions	5,798	19,110
Net difference between projected and actual earnings on HIS Plan investments	114	-
Changes in proportion and differences between City HIS Plan contributions and proportionate share of contributions	28,760	-
City HIS Plan contributions subsequent to the measurement date	2,643	-
<b>Total</b>	<b>\$ 40,543</b>	<b>\$ 19,740</b>

The deferred outflows of resources related to the HIS Plan, totaling \$19,740 resulting from City contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30	Amount
2023	\$ 3,173
2024	1,924
2025	3,201
2026	6,278
2027	3,326
Thereafter	258
	<b>\$ 18,160</b>

**Actuarial Assumptions** – The total pension liability in the July 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.25%, average, including inflation
Municipal bond rate	3.65%

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

Mortality rates were based on the PUB-2010 Base Table generational mortality using the gender specific MP-2018 mortality improvement projection scale.

**Discount Rate** - The discount rate used to measure the total pension liability was 3.65%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

**Sensitivity of the City’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate** - The following represents the City’s proportionate share of the net pension liability calculated using the discount rate of 3.65%, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower 2.65% or one percentage point higher 4.65% than the current rate:

	1% Decrease 2.65%	Current Discount Rate 3.65%	1% Increase 4.65%
The net pension liability	\$ 251,605	\$ 220,543	\$ 194,795

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

**Payables to the Pension Plan** - At September 30, 2023, the City had no payable outstanding for contributions to the HIS Plan required for the fiscal year ended September 30, 2023.

**Investment Plan**

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

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. City employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member’s accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected City Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member’s accounts during the 2022-23 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30%, Special Risk



Administrative Support class 7.95%, Special Risk class 14.0%, Senior Management Service class 7.67% and City Elected Officers class 11.34%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2023, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the City.

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

The City did not have any participants in the Investment Plan for the fiscal year ended September 30, 2023.

#### **NOTE 14. OTHER POST-EMPLOYMENT BENEFITS PLAN (OPEB)**

The City is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees, whether the premiums are paid by the City or the retiree. Participating retirees are considered to receive a secondary benefit known as an “implicit rate subsidy.” This benefit relates to the assumption that the retirees are receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the City’s younger and statistically healthier active employees. GASB Statements 45 and 74 require governments to report this cost and related liability in its financial statements.

Due to the fact that there were no retirees participating in the plan during the year and it is anticipated that this situation will continue in the future due to the fact that most employees work until they are eligible for Medicare benefits, management had determined that the City’s OPEB obligation at year end would be of a de minimis amount. Management will monitor this situation in the future and take appropriate steps to properly comply with this GASB Statement.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF ARCHER, FLORIDA  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Fiscal Year Ended September 30, 2023**

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Ad valorem taxes	\$ 258,017	\$ 258,017	\$ 253,856	\$ (4,161)
Other taxes				
Local option gas tax/alternative fuel	197,400	197,400	200,114	2,714
Utility tax				
Electricity	85,000	85,000	99,051	14,051
Water	-	-	27,102	27,102
Propane	5,200	5,200	4,275	(925)
Franchise fees				
Garbage	16,000	16,000	15,412	(588)
Electricity	75,000	75,000	104,902	29,902
Communications service tax	57,000	57,000	45,244	(11,756)
	<u>435,600</u>	<u>435,600</u>	<u>496,100</u>	<u>60,500</u>
<b>Total taxes</b>	<u>693,617</u>	<u>693,617</u>	<u>749,956</u>	<u>56,339</u>
<b>Licenses and permits</b>				
Occupational licenses	5,500	5,500	3,287	(2,213)
Building and zoning permits	6,080	6,080	875	(5,205)
<b>Total licenses and permits</b>	<u>11,580</u>	<u>11,580</u>	<u>4,162</u>	<u>(7,418)</u>
<b>Intergovernmental</b>				
State shared revenues				
General government				
State grants	-	-	115,073	115,073
State revenue sharing	65,000	65,000	66,604	1,604
Mobile home licenses	2,020	2,020	1,689	(331)
Alcoholic beverage licenses	1,000	1,000	965	(35)
Local government half-cent sales tax	74,000	74,000	80,664	6,664
<b>Total intergovernmental</b>	<u>142,020</u>	<u>142,020</u>	<u>264,995</u>	<u>122,975</u>
<b>Charges for services</b>				
Transportation				
FDOT lighting agreement	17,000	17,000	18,718	1,718
Recreation/culture				
Rent	13,750	13,750	14,686	936
Other	155,500	155,500	23,043	(132,457)
<b>Total charges for services</b>	<u>186,250</u>	<u>186,250</u>	<u>56,447</u>	<u>(129,803)</u>
<b>Fines and forfeitures</b>				
Fines and forfeitures	7,500	7,500	3,833	(3,667)
	<u>7,500</u>	<u>7,500</u>	<u>3,833</u>	<u>(3,667)</u>

Continued on next page

See notes to budgetary comparison schedule

**CITY OF ARCHER, FLORIDA  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE (CONTINUED)  
For the Fiscal Year Ended September 30, 2023**

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Miscellaneous				
Donations and contributions	\$ 14,400	\$ 14,400	\$ -	\$ (14,400)
Other miscellaneous revenue	-	-	19,495	19,495
Total miscellaneous	<u>14,400</u>	<u>14,400</u>	<u>19,495</u>	<u>5,095</u>
Total revenues	<u>1,055,367</u>	<u>1,055,367</u>	<u>1,098,888</u>	<u>43,521</u>
Expenditures				
General government				
Legislative				
Personnel services	47,679	47,679	49,332	(1,653)
Operating expenses	26,000	26,000	51,353	(25,353)
Total legislative	<u>73,679</u>	<u>73,679</u>	<u>100,685</u>	<u>(27,006)</u>
Executive				
Personnel services	73,788	73,788	134,060	(60,272)
Total executive	<u>73,788</u>	<u>73,788</u>	<u>134,060</u>	<u>(60,272)</u>
Financial and administrative				
Personnel services	122,133	122,133	137,575	(15,442)
Operating expenses	90,000	90,000	78,231	11,769
Capital outlay	-	-	45,267	(45,267)
Total financial and administrative	<u>212,133</u>	<u>212,133</u>	<u>261,073</u>	<u>(48,940)</u>
Legal counsel				
Operating expenses	46,000	46,000	46,384	(384)
Comprehensive planning				
Operating expenses	8,400	8,400	8,300	100
Other general government				
Operating expenses	142,500	142,500	188,306	(45,806)
Total other general government	<u>142,500</u>	<u>142,500</u>	<u>188,306</u>	<u>(45,806)</u>
Total general government	<u>556,500</u>	<u>556,500</u>	<u>738,808</u>	<u>(182,308)</u>

Continued on next page

See notes to budgetary comparison schedule

**CITY OF ARCHER, FLORIDA  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE (CONTINUED)  
For the Fiscal Year Ended September 30, 2023**

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Physical environment				
Cemetery				
Operating expenses	\$ 16,925	\$ 16,925	\$ 15,526	\$ 1,399
Total physical environment	<u>16,925</u>	<u>16,925</u>	<u>15,526</u>	<u>1,399</u>
Transportation				
Streets				
Personnel services	127,751	127,751	226,095	(98,344)
Operating expenses	194,500	194,500	149,516	44,984
Capital outlay	5,000	5,000	65,408	(60,408)
Debt service	11,737	11,737	22,761	(11,024)
Total transportation	<u>338,988</u>	<u>338,988</u>	<u>463,780</u>	<u>(124,792)</u>
Culture/recreation				
Parks and recreation				
Operating expenses	142,954	142,954	133,090	9,864
Capital outlay	-	-	15,420	(15,420)
Total culture/recreation	<u>142,954</u>	<u>142,954</u>	<u>148,510</u>	<u>(5,556)</u>
Total expenditures	<u>1,055,367</u>	<u>1,055,367</u>	<u>1,366,624</u>	<u>(311,257)</u>
Excess of revenues over (under) expenditures	-	-	(267,736)	(267,736)
Other Financing Sources (Uses)				
Transfers in	-	-	110,210	110,210
Total other financing sources (uses)	-	-	110,210	110,210
Net change in fund balance	-	-	(157,526)	(157,526)
Fund balance at beginning of year	588,659	588,659	588,659	-
Fund balance at end of year	<u>\$ 588,659</u>	<u>\$ 588,659</u>	<u>\$ 431,133</u>	<u>\$ (157,526)</u>

See notes to budgetary comparison schedule

CITY OF ARCHER, FLORIDA  
NOTES TO BUDGETARY COMPARISON  
SCHEDULE  
SEPTEMBER 30, 2023

I. Stewardship, Compliance, and Accountability

- A. Budgetary information. The City, in establishing its budgetary data reflected in the financial statements follows the procedures set out in Chapters 166 and 200, *Florida Statutes*. The City prepares a tentative budget, which is used by the City at a public workshop to prepare the budgets for the coming year. Public hearings are conducted to obtain taxpayer comments. Subsequently, these budgets are legally adopted through the passage of a resolution at an advertised public session. Such actions are recorded in the City's minutes.

The budget is adopted on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America (GAAP). The only exception to the GAAP basis is the Enterprise Fund, where depreciation is not budgeted for capital assets, while capital outlay expenditures are budgeted and are reclassified into fixed assets. These are then eliminated from the results of operations for financial reporting purposes in the Enterprise Fund. Estimated beginning fund balances are considered in the budgetary process, but are not included in the financial statements as budgeted revenues.

The annual budget serves as the legal authorization for expenditures. All budget amendments, which change the legally adopted total appropriation for a fund, are approved by the City Commission.

If during the fiscal year, additional revenue becomes available for appropriations in excess of those estimated in the budget, the City Commission, by resolution, may make supplemental appropriations for the year up to the amount of such excess.

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

1. Prior to September 1, the City Manager submits to the City Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted in August and September to obtain taxpayer comments.
3. Prior to November 1, the budget is legally enacted through passage of an ordinance.
4. The legal level of budgetary control is the department level; however, the City Commission may, by formal motion, transfer appropriations between departments and may use surplus revenues not appropriated in the budget for any municipal purpose.
5. Budgets are prepared in accordance with accounting principles generally accepted in the United States of America for governmental fund types.

**CITY OF ARCHER, FLORIDA**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM**  
**LAST 10 FISCAL YEARS \***

	2023	2022	2021	2020	2019	2018	2017
City's proportion of the FRS net pension liability (asset)	0.001170499%	0.001317739%	0.001262488%	0.001164217%	0.001016069%	0.001156569%	0.000826829%
City's proportionate share of the FRS net pension liability (asset)	\$ 466,407	\$ 490,305	\$ 490,305	\$ 504,589	\$ 349,920	\$ 348,365	\$ 244,570
City's proportion of the HIS net pension liability (asset)	0.001388638%	0.001352105%	0.001294319%	0.001259200%	0.001018268%	0.001002534%	0.000719512%
City's proportionate share of the HIS net pension liability (asset)	220,543	143,210	143,210	153,746	113,934	106,109	76,934
City's proportionate share of the total net pension liability (asset)	<u>\$ 686,950</u>	<u>\$ 633,515</u>	<u>\$ 633,515</u>	<u>\$ 658,335</u>	<u>\$ 463,854</u>	<u>\$ 454,474</u>	<u>\$ 321,504</u>
City's covered-employee payroll	\$ 368,969	\$ 368,969	\$ 411,457	\$ 446,874	\$ 389,115	\$ 320,324	\$ 328,856
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	186.18%	171.70%	153.97%	147.32%	119.21%	141.88%	97.76%
Plan fiduciary net position as a percentage of the total pension liability	77.04%	79.09%	79.09%	74.46%	78.22%	79.86%	79.00%

Note 1) The amounts presented for each year were determined as of the June 30 year end of the Florida Retirement System

\*GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, only those years for which information is available is presented.

**CITY OF ARCHER, FLORIDA  
SCHEDULE OF CONTRIBUTIONS  
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM  
LAST 10 FISCAL YEARS\***

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required FRS contribution	\$ 81,537	\$ 80,764	\$ 73,497	\$ 66,997	\$ 50,179	\$ 39,501	\$ 39,501
Contractually required HIS contribution	38,554	23,590	11,626	12,567	9,005	6,988	6,988
<b>Total Contractually Required Contributions</b>	<b>120,091</b>	<b>104,354</b>	<b>85,123</b>	<b>79,564</b>	<b>59,184</b>	<b>46,489</b>	<b>46,489</b>
Contributions in relation to the contractually required contribution	(120,091)	(104,354)	(85,123)	(79,564)	(59,184)	(46,489)	(46,489)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 368,969	\$ 368,969	\$ 411,457	\$ 446,874	\$ 389,115	\$ 328,856	\$ 328,856
Contributions as a percentage of covered-employee payroll	32.55%	28.28%	20.69%	17.80%	15.21%	14.14%	14.14%

\*GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, only those years for which information is available is presented.



CITY OF ARCHER, FLORIDA  
NOTES TO PENSION SCHEDULES  
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM  
For the Fiscal Year End September 30, 2023

**Net Pension Liability**

The components of the collective net pension liability of the participating employers for each defined benefit plan for the measurement date of September 30, 2023, are shown below (in thousands):

	FRS	HIS
Total pension liability	\$ 226,204,201,000	\$ 16,563,148,691
Plan fiduciary net position	(186,357,365,968)	(681,814,936)
	\$ 39,846,835,032	\$ 15,881,333,755

Plan fiduciary net position as a percentage of the total pension liability	82.38%	4.12%
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The total pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated July 1, 2023. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements. Update procedures were not used.

The HIS actuarial valuation was prepared as of July 1, 2023. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the Plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements.

**Basis for Allocation**

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the System's fiscal years ending June 30, 2017, 2018, 2019, 2020, 2021, 2022, and 2023 respectively, for employers that were members of the FRS and HIS during those fiscal years. For fiscal year 2023, in addition to contributions from employers the required accrued contributions for the Division (paid on behalf of the Division's employees who administer the Plans) were allocated to each employer on a proportionate basis. The Division administers the Plans, and therefore, cannot allocate a portion of the liability to itself. Although GASB 68 encourages the use of the employers' projected long-term contribution effort to the retirement plan, allocating on the basis of historical employer contributions is acceptable. The aggregate employer contribution amounts for each fiscal year agree to the employer contribution amounts reported in the system's CAFR for that fiscal year.

The proportion calculated based on contributions for each of the fiscal years presented in the pension allocation schedules was applied to the net pension liability and other pension amounts applicable for that fiscal year to determine each employer's proportionate share of the liability, deferred outflows of resources, deferred inflow of resources and associated pension expense.

For the purposes of the pension allocation schedules, pension amounts are allocated to reporting employers. The pension amounts of participating employers whose payrolls are reported and contributions are remitted by another entity are included in the reporting employer's amounts and will be allocated to the participating employer by the reporting employer.

### Actuarial Methods and Assumptions

Actuarial assumptions for both cost-sharing defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS Pension Plan has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2014 for the period July 1, 2008 through June 30, 2013. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both Plans is assumed at 2.40%. Payroll growth, including inflation, for both Plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 6.70%. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.16% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both Plans were based on the Generational RP-2000 with Projection Scale BB tables (refer to the valuation reports for more information – See Additional Financial and Actuarial Information).

The following changes in actuarial assumptions occurred in 2023:

- HIS: The municipal bonds rate used to determine total pension liability was increased from 3.54% to 3.65%.

**OTHER INFORMATION**

**CITY OF ARCHER, FLORIDA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
For the Fiscal Year Ended September 30, 2023

GRANTOR/PROGRAM TITLE	ALN/CSFA #	Contract Award Number	Amount	Reported in Prior Years	Current Year Expenditures
<b>State Financial Assistance</b>					
<i>Florida Department of Environmental Protection</i>					
Wilson Robinson Park Improvements	37.017	A1037	\$ 200,000	\$ 130,927	\$ 69,073
<i>Florida Department of Economic Opportunity</i>					
Growth Management Implimentation	40.024	P0470	46,000	-	46,000
<b>Total state financial assistance</b>			<u>246,000</u>	<u>130,927</u>	<u>115,073</u>
<i>U.S. Department of Treasury, passed through Florida Department of Environmental Protection</i>					
City of Archer Waste Water Project	21.027	WG019	5,850,000	-	108,119
<b>Total federal financial assistance</b>			<u>5,850,000</u>	<u>-</u>	<u>108,119</u>
<b>Total federal awards and state financial assistance</b>			<u>\$ 5,850,000</u>	<u>\$ 130,927</u>	<u>\$ 223,191</u>

See notes to Scheule of Expenditure of Federal Awards and State Financial Assistance

See notes to schedule of expenditures of federal awards and state financial assistance.

**CITY OF ARCHER, FLORIDA**  
**Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance**  
**For the Fiscal Year Ended September 30, 2023**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying policies and presentation of the Schedule of Expenditures of Federal Awards and State Financial Assistance of the City of Archer have been designed to conform to generally accepted accounting principles as applicable to governments, including the reporting and compliance requirements of the Audits of States, Local Governments, and Non-Profit Cities and Chapter 10.550, *Rules of the Auditor General of Florida*.

**A. Reporting Entity**

The reporting entity consists of the City of Archer. The City includes a Schedule of Expenditures of Federal Awards and State Financial Assistance for the purpose of additional analysis.

**B. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus.

The accrual basis of accounting is followed in the Schedule of Expenditures of Federal Awards and State Financial Assistance. Under the accrual basis, revenues are recognized when they become earned. Expenses generally are recorded when a liability is incurred.

**C. Subrecipients**

The Schedule of Expenditures of Federal Awards and State Financial Assistance is required to identify amounts passed through to subrecipients of grant funding. The City did not have any subrecipients of grant funding in the current year.

**D. Indirect Cost Rate**

The City did not elect to use the de minimis indirect cost rate for the fiscal year ended September 30, 2023.

**OTHER REPORTS AND LETTERS**



## Powell and Jones CPA

1359 S.W. Main Blvd.  
Lake City, FL 32025  
Phone 386.755.4200

### 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

To the Honorable Mayor and  
Members of the City Commission  
City of Archer, Florida

We have audited, in accordance with the 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 City of Archer (the City) which comprise the statement of financial position as of September 30, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 11, 2024.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered The City of Archer's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The City of Archer's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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.

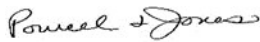
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. During our audit we identified material weakness and significant deficiencies which are listed in the schedule of findings.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether The City of Archer's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. During our audit we identified instances of noncompliance which are listed in the schedule of findings.

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



Powell and Jones CPA  
Lake City, Florida  
November 11, 2024





**Powell and Jones CPA**

1359 S.W. Main Blvd.  
Lake City, FL 32025  
Phone 386.755.4200

**MANAGEMENT LETTER**

To the Honorable Mayor and  
Members of the City Commission  
City of Archer, Florida

In planning and performing our audit of the financial statements of the City of Archer, Florida, (the City) for the year ended September 30, 2023, we considered the City's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

This letter furnishes the following information required by Chapter 10.550, Rules of the Auditor General, and other compliance matters.

**PRIOR YEAR FINDINGS**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. This information is tabulated below:

Tabulation of Uncorrected Audit Findings		
Current Year Finding No.	2021-2022 FY Finding No.	2020-21 FY Finding No.
2012-1	2012-1	2012-1

**AUDITOR GENERAL COMPLIANCE MATTERS**

Financial Condition Assessment - As required by the Rules of the Auditor General (Sections 10.554(1)(i)5.a. and 10.556(8)), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part in representations made by management and the review of financial information they provided. The City has a deteriorating financial condition due to cashflow issues caused by financial mismanagement and recurring and growing losses in both the enterprise and general funds as demonstrated in the following tables.

In the Enterprise fund we found there has been a trend of increasing operating losses in the past three years as shown below:

	<u>9/30/2023</u>	<u>9/30/2022</u>	<u>9/30/2021</u>
Operating income/(loss)	(259,192)	(120,332)	(187,825)
Unrestricted net position	(384,090)	65,024	219,282
Cash balance	241,646	353,836	323,272
Change in cash	(112,190)	30,564	(64,001)

In the General fund there was a deficit in unrestricted fund balance of \$202,132 and we also found there had been a trend of decreasing cash balances as well as an increase in unreimbursed expenses paid for in the general fund on behalf of the enterprise fund resulting in a large balance owed to the other fund as shown below:

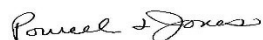
	<u>9/30/2023</u>	<u>9/30/2022</u>	<u>9/30/2021</u>
Excess of revenues over (under) expenditures	(268,352)	140,428	22,656
Cash balance	126,528	407,342	464,145
Due from other funds	347,793	209,929	6,343

**Financial Emergency Status** – We determined that the City has met the conditions described in Section 218.503(1)(a), Florida Statutes resulting in a financial emergency. The City has a deficit unrestricted fund balance of \$202,132 in the general fund due to expending restricted balances to meet ongoing operating needs. In addition, the City had two months of outstanding payroll taxes that were unpaid as of fiscal year end September 30, 2023. Payroll taxes from the end of the audit period through this report’s issuance date were also unpaid, and it is our understanding that the City is unable to pay these taxes and related penalties and interest.

Our audit did not disclose any further items that would be required to be reported under the Rules of the Auditor General, Chapter 10.550.

**CONCLUSION**

Again, we very much enjoyed the challenges and experiences associated with this year's audit of the City. We look forward to working with you to ensure continued fiscal progress of the City's operations.



**Powell and Jones CPA  
Lake City, Florida  
November 11, 2024**



## Powell and Jones CPA

1359 S.W. Main Blvd.  
Lake City, FL 32025  
Phone 386.755.4200

### INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Mayor and  
Members of the City Commission  
City of Archer, Florida

We have examined the City of Archer, Florida's (the City) compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2022. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

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

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

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

Powell and Jones CPA  
Lake City, Florida  
November 11, 2024



## **Powell and Jones CPA**

1359 S.W. Main Blvd.  
Lake City, FL 32025  
Phone 386.755.4200

### **Communication with Those Charged with Governance**

Honorable Mayor and  
Members of the City Commission  
City of Archer, Florida

We have audited the financial statements of the City of Archer, Florida (the City) for the year ended September 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

#### **Significant Audit Findings**

##### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting the City's financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting the financial statements.

##### ***Difficulties Encountered in Performing the Audit***

We encountered significant difficulties planning and performing this audit. We experienced delays in receiving essential reports from the Finance Director resulting in the need to reschedule and delay fieldwork. We also were provided with inaccurate reports requiring us to recommend significant adjustments to the financial records. Additionally, we ran into issues with the availability of staff and management during the audit due to turnover and sickness.

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

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were significant misstatements that had to be corrected during our audit. A listing of adjustments has been provided to the City Manager.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated April 15, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

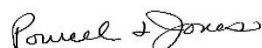
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Very truly yours,



Powell and Jones CPA  
Lake City, Florida  
November 11, 2024



## **Schedule of Findings**

### **FINDINGS FOR MATERIAL WEAKNESSES**

#### **2023-01**

##### **Bank reconciliations**

During our audit we found that bank reconciliations were not being completed in a timely manner. This required adjustments to be made to various cash account balances in the Cities financial records in order to correct outstanding/non-existent balances. Just before beginning the audit the City Finance Director completed bank reconciliations for the entire year under audit. Due to the timing of our audit this meant that over a year of data was unreconciled before we began our audit.

Delayed bank reconciliations create the possibility that fraud and errors may go undetected for substantial periods of time and can cause inaccuracies in financial reporting.

This issue was caused by a lack of oversight of the accounting department and the lack of proper review and approval of bank reconciliations.

We recommend that monthly bank reconciliations be completed within two weeks of receiving the bank statements. We also recommend that a secondary signoff be completed on each bank reconciliation to ensure it is completed within the appropriate window.

#### **2023-02**

##### **Payroll taxes**

The City is a semiweekly depositor with the IRS which means that they are required to pay taxes after each pay period. During our audit we found that these deposits were not being made during the final two months of the fiscal year, resulting in a \$27,265 tax liability on the city's books at year-end. We also found that this nonpayment continued up to the issuance of this report and that payroll tax returns for this period were also unfiled.

The late payment of these taxes and late of filing of returns will result in interest and penalties and require additional staff time to bring the City back into compliance. As of the issuance of this report, the City is unable to pay this tax balance, which will likely require the City to set up an installment agreement with the IRS with additional interest being accrued on the balance until it is paid off.

This was caused by a failure to set up and make payments through the payroll software and a lack of review of routine financial reporting by management, which would have revealed the growing tax liability balance.

We recommend that tax payments be made after every payroll and that these payments be made through QuickBooks with automatic payments being setup if possible. We also recommend that the City Manager being provided with financial reporting on a monthly basis and that they document their review of this reporting.

### 2023-03

#### Grant Tracking and Timing

During our audit we found that grant revenues which had been requested for reimbursement were not recognized as revenue in the correct period. We also found that the Department of Environmental Protection (DEP) Wastewater grant which has a local match requirement was planned to be covered by a DEP State Revolving Fund grant, but this grant funding was not formally awarded until May of 2024.

This strained the City's cash flows as the City had to front over \$100,000 in grant expenses as of year end. The inaccuracies cause a mismatch of revenues and expenses creating year over year comparability issues with the financial statements.

This issue was caused by the City's absence of controls related to grant tracking and cash management, as well as a lack of communication with the engineers responsible for submitting reimbursements for program expenditures.

We recommend that the City begin using spreadsheets to track grant-related expenditures and reimbursements to keep track of timing with the goal of more effectively managing cash flows and minimizing interest payments on interim financing. We also recommend increased communication with the City Engineer regarding the timing and process of receiving grant reimbursements. Finally, we recommend securing matching grant funding before beginning grant work if feasible.

### 2023-04

#### Year-end cutoff

During our audit we found that multiple bills which should have been posted into the fiscal year were incorrectly posted to the subsequent year. We also found that bills were not being entered into QuickBooks in a timely fashion.

This caused year-end cutoff to be improperly observed and made tracking the outstanding obligations of the city extremely difficult.

This issue was caused by bills being held onto until funds were available for payment and bills being entered into QuickBooks with their data entry date or pay date as opposed to the date of service or invoice date as applicable.

We recommend that all bills be entered into Quick-books immediately upon receipt and that they be dated for the date of service or invoice date. implementing improved tracking and documentation procedures within the accounts payable process to enhance record accuracy, support audit readiness, and promote financial accountability.

## 2023-05

### Water account adjustments

During our audit we found multiple adjustments of significant amounts to utility customer accounts. These write-offs were not made with adequate documentation and written approval.

This lack of oversight increases the risk of unauthorized or inappropriate write-offs, leading to potential financial losses and inaccuracies in the City's financial reporting.

These issues were caused by the absence of formal policies or procedures relating to this process.

We recommend that the City develop and implement formal policies and procedures for write-offs, including criteria for uncollectible accounts, required documentation, authorization levels, and regular management reviews to ensure compliance and enhanced financial integrity.

## 2023-06

### Segregation of duties

During our audit we identified a lack of segregation of duties related to the cash deposit and disbursement processes. Employees who made deposits and paid bills were also the ones who would enter the transactions into the accounting and utility billing software.

The lack of segregation of duties increases the risk that errors and fraud could occur undetected.

Segregation of duties involves dividing responsibilities among different personnel so that no individual has control over all aspects of a financial transaction. Without this separation, the City is exposed to increased risks of undetected misstatements or misuse of funds.

We recommend implementing a clear segregation of duties policy within financial operations to strengthen internal controls, enhance oversight, and ensure the integrity of financial processes.

## 2023-07

### Recording of utility usage

During our audit we found that utility accounts were left unpaid for long stretches of time along with some customers being billed the monthly minimum due to malfunctioning meters or improper reading of meters.

These issues hinder the City's ability accurately bill certain accounts and has resulted in revenue loss.

This was caused by a lack of policies and procedures related to account cutoff, improper maintenance of water meters, and a lack of training on the technology available to the City for collecting and recording meter readings.

We recommend that policies and procedures be established relating to account cutoffs, and billing adjustments, that collection efforts be made on delinquent accounts, that staff learn to utilize the electronic meter reading technology available to the City, and that malfunctioning meters be replaced.



## 2023-08

### Internal balances, transfers, and payments made in incorrect funds

During our audit we found that enterprise fund expenses were being improperly paid out of the general fund, that correcting entries to post these expenses into the enterprise fund were not made, that repayment by the enterprise fund had not been made, and that internal balances between the funds and transfers between the funds had not been properly reconciled and that utility taxes were not being paid to the general fund.

Failure to make transfers between the funds, to pay utility taxes, and to repay internal balances has caused a large balance to be owed between the funds. Additionally posting expenditures in the incorrect fund obscures the true financial performance of each fund and may contribute to budgetary noncompliance.

This was caused by the finance director's failure to run separate check batches for each of the funds, and to regularly review and pay balances owed between the funds.

We recommend that separate check batches be run for the expenses of each of the funds. If an expense is shared between the funds and is required to be allocated, then either two checks should be cut, or immediate repayment be made to the paying fund. We also recommend implementing routine reconciliation of internal balances and transfers and establishing procedures to ensure timely payment of utility taxes and settlement of balances between the funds.

## 2023-09

### Improper tracking of employee paid time-off balances

During our audit we reviewed employee paid time-off balances and recalculated the earned and used balances for accuracy. We discovered that year end balances were not being tracked accurately during the fiscal year. The former city manager was given various vacation payouts during the year for 266 hours totaling over \$12,000 for the 2023 fiscal year. These payouts were the only recorded use of vacation time for this individual and his recorded remaining vacation balance, after the payouts, eclipsed his possible calculated remaining balance by over 150 hours. This individual was not required to submit any written documentation for time off used and no such documentation could be provided from the City's records.

This failure to track sick and vacation balances allowed the former City manager to receive much larger leave payouts than was appropriate. This also may have resulted in other City employees using sick and vacation time off without it being appropriately reported or tracked.

This lack of tracking of paid time off balances was caused by the apparent failure of the City Manager to fill out leave sheets, inadequate internal controls relating to the approval of paid time off, and the absence of review and reconciliation of leave balances by the finance director. During the fiscal year the City also switched accounting software but did not accurately transfer paid time-off balances from their prior software causing additional inaccuracies.

We recommend better controls and accountability regarding the usage of paid time-off. The finance director must also take a more active role in reviewing and recalculating leave balances on a regular basis to ensure their accuracy.

## 2023-10

### Overpayments to former City manager

During our audit we found that vacation, holiday, and sick pay were not properly set up in the payroll software for salaried employees. We also found that the former City manager was improperly paid one extra pay period during the fiscal year when a leave payout was made. This payroll and leave payout occurred on May 15<sup>th</sup> and was not a regularly scheduled payroll.

This caused the former City manager to be overpaid \$2,980.50 for duplicate holiday pay, \$3,055.76 for duplicate sick pay, and \$4,040.00 due to the extra payroll, totaling \$10,076.26 for the fiscal year.

This was the result of improper review of payroll setup, improper review of payroll submissions, and may have resulted from potential fraud.

We recommend that payroll setup be reviewed in detail to ensure proper setup and that routine payrolls be compared with prior periods or expected amounts to help eliminate errors.

## **FINDINGS FOR SIGNIFICANT DEFICIENCIES**

### 2012-1

#### Financial Statement Preparation

During our audit we found that a deficiency in internal control exists because the City is not capable of drafting the financial statements in accordance with generally accepted accounting principles.

This requires the auditors to prepare the financial statements, and while we can assist with the preparation of your financial statements, they are ultimately the responsibility of management.

The City does not have a staff or contract accountant who has the ability to prepare the financial statements in accordance with generally accepted accounting principles, though it does have staff who possess suitable skill, knowledge, and experience to oversee services an auditor provides in assisting with financial statement preparation as this requires a lower level of technical knowledge than the competence required to prepare the financial statements.

We recommend hiring a finance person, whether in-house or contractually based, who is qualified to prepare the financial statements of the City. We understand that even with a qualified person on staff it may continue to be more efficient for the City to continue using its auditors to prepare these financial statements in future years.

### 2023-11

#### Internal controls over fuel

During our audit we found that internal controls over fuel were not properly designed or operating as intended. We found that the fuel log forms had numerous mathematical inaccuracies and inconsistencies in the data recorded, the miles per gallon on the vehicles was not being calculated, that there was no documentation of review or approval of the forms, and that there were unsubstantiated allegations of minor fuel theft.

This lack of internal controls means that fuel theft could happen undetected.

These issues were caused by employees not being held accountable for filling out the fuel logs correctly, and the fact that the fuel logs that were not being used to calculate miles per gallon on the vehicles so that abuse could be detected.

We recommend the following actions to correct this finding. First, that management design separate tracking sheets for each fuel type. Second, that a process be designed by which the miles per gallon for each vehicle is calculated and documented as reviewed on a routine basis at least monthly. Third, a motion activated camera be installed at the fuel pumps so that any drops in miles per gallon can be immediately investigated by reviewing the camera footage that corresponds to the vehicle fuel-up date and time.

#### 2023-12

##### Utility payments being posted to accounting software on a cash basis instead of accrual basis

During our audit we found that utility payments were posted to the accounting software on a cash basis rather than on an accrual basis. We also found inaccuracies in the reconciliation of deposits during the last two months of the fiscal year.

Recording revenue on the cash basis of accounting can cause inaccuracies in financial reporting and lack of comparability between fiscal years. The inaccuracies in the posting of deposits in the last two months of the year caused revenue to be misstated.

These issues were caused by a failure to routinely post and reconcile activity occurring in the utility billing system into the City's accounting software in a manner consistent with the accrual basis of accounting. These errors began after the implementation of the new utility billing software.

We recommend posting charges from the billing software on at least a monthly basis as a revenue and receivable. Then as cash payments are received, the City should reduce the receivable. Actual cash receipts need to be reconciled to the billing software at least monthly. On an annual basis, the City would reflect the amount that was truly anticipated to be received through estimating an allowance for uncollectible accounts and adjusting annual revenues accordingly.

#### 2023-13

##### Potential water system leakage and inefficiency

During our audit we reviewed 10 months of water plant operating reports and estimate line loss (leakage) of approximately 24% while national averages are around 16%.

This loss creates excess costs for treating and pumping water for the enterprise fund. If these losses resulted from unmetered water usage it could mean substantial revenue loss.

While the cause of the loss was not determined, common reasons for such losses are unidentified leaks, aging pipes which may need to be replaced in the future, or water theft.

We recommend conducting a thorough analysis of the water infrastructure, implementing loss detection measures if feasible, and enhancing monitoring to help identify the source of the unaccounted for water loss.

#### 2023-14

##### General Care of Financial Records

During our audit we found that there were widespread deficiencies in the financial management and accounting processes of the local government. These deficiencies include delays in recording transactions, inadequate reconciliation of accounts, and inconsistent application of accounting standards and policies.

This resulted in several financial deficiencies in multiple areas such as delayed preparation of financial statements, unreconciled differences in key accounts such as cash, receivables, and payables, and inconsistency in financial reporting.

The deficiencies appear to stem from inadequate staffing, lack of training, and an absence of formalized policies and procedures governing the accounting processes.

We recommend developing and implementing documented policies and procedures for key accounting processes, including transaction recording, account reconciliations, and financial statement preparation, strengthening internal controls to ensure timely and accurate processing of transactions and periodic reconciliation of accounts, and establishing routine reviews of financial management practices to ensure adherence to established policies and procedures and identify areas for improvement.

## **FINDINGS FOR NONCOMPLIANCE**

### **2023-15**

#### **Budgetary Noncompliance**

During our audit we found that expenditures greatly exceeded the appropriated budget and therefore the City did not comply with Florida Statute 166.241(2) which states that “An officer of a municipal government may not expend or contract for expenditures in any fiscal year except pursuant to the adopted budget.”

This also resulted in City running substantial deficits.

This budgetary noncompliance was caused by excessive spending and inaccurate or incomplete accounting records with which to compare expenditures with the budget.

We recommend that the budget be entered into the accounting software and that reports be run regularly to compare actual expenditures against the budget and that any expenditures that would exceed budget be paused until a budget amendment can be made. We also recommend that the budget be amended at least annually to match actual results.

### **2023-16**

#### **Restricted Fund Balances**

During our audit we found that restricted cash balances were not being segregated from operating cash balances. We also found that the related restricted fund balances were not being tracked in the accounting software and that other off-book tracking methods either were not being completed or were not accurately completed.

This was caused by a lack of segregation of restricted funds and a lack of review of these balances.

This caused the City to have a deficit unrestricted fund balance in the general fund and to be out of compliance with Florida Statutes due to the expenditure of restricted funds on operating expenses.

We recommend that the City keep receipts of restricted funds in a separate bank account to ensure they are not inappropriately spent and that tracking spreadsheets be completed and reviewed by the City manager at least quarterly.



# CITY OF ARCHER

**Mayor:** Iris Bailey  
**Vice-Mayor:** Kathy Penny

**Commissioners**

Fletcher Hope  
Joan White  
Marilyn Green

**Interim City Manager**

Deanna Alltop

December 12, 2024

Auditor General's Office  
Local Government Audits/342  
Claude Pepper Building, Room 401  
111 West Madison Street Tallahassee, FL 32399-1450

Re: City of Archer FY22-23 10.550 Report

Dear Sir or Madam,

Pursuant to Auditor General Rule 10.558(1), please find a written statement of explanation and corrective actions related to disclosures noted in internal control over financial reporting and the management letter required by Chapter 10.550.

Recommendations to improve the local governmental entity's financial management accounting procedures and internal controls:

**Finding 2012-01: Financial Statement Preparation**

*Management Response:*

We agree with this finding. To address this, the City is evaluating the cost-effectiveness of hiring a part-time contracted Finance Director to provide financial oversight and assist with preparing financial statements in compliance with GAAP. This contracted role would complement our current staff's capabilities and provide additional expertise to ensure that our financial statements are prepared in compliance with GAAP standards. Additionally, even if we engage a contracted Finance Director, we may continue to utilize the auditors for the preparation of financial statements in future years, as this may remain a more efficient option for the City. The City is committed to exploring this option and anticipates making a decision on the matter by March 1, 2025.

16870 SW 134<sup>TH</sup> AVE., P.O. BOX 39 - ARCHER, FLORIDA 32618-0039  
Tel: (352)495-2880 Fax (352)495-2445

**Finding 2023-01: Bank Reconciliations***Management Response:*

We agree with the finding. To address the issue of untimely bank reconciliations, the city will implement a procedure to complete monthly bank reconciliations within four weeks of receiving bank statements. Additionally, a secondary review and approval process will be established, wherein the City Manager will review and sign off on each reconciliation to ensure accuracy and timeliness. The city has begun correcting this issue.

**Finding 2023-02: Payroll Taxes***Management Response:*

We agree with the finding. The city has contacted the IRS to develop a repayment plan and is identifying areas within its budget to repay these taxes. The city is now making its payroll tax liability payments in a timely fashion and properly reporting its 941's. Monthly financial reports will be prepared and reviewed by the City Manager, with documented evidence of the review. The city has begun correcting this issue.

**Finding 2023-03: Grant Tracking and Timing***Management Response:*

We agree with the finding. The city and its consultants will develop comprehensive spreadsheets to monitor grant-related expenditures and reimbursements, aiming to improve cash flow management. Regular meetings will be scheduled with the City Engineer to discuss the timing and process of grant reimbursements. Efforts will be made to secure matching grant funding before initiating grant-related projects. These actions will commence by March 1, 2025.

**Finding 2023-04: Year-End Cutoff***Management Response:*

We agree with the finding. All invoices will be entered into QuickBooks immediately upon receipt, using the date of service or invoice date to ensure accurate financial reporting. The city will implement improved tracking and documentation procedures within the accounts payable process to enhance record accuracy and support audit readiness. The city has already begun enforcing invoice approvals and a new organization system for accounting records. The city has already begun correcting this issue.

**Finding 2023-05: Water Account Adjustments***Management Response:*

We agree with the finding. The City will develop and implement formal policies and procedures for utility account write-offs, including criteria for uncollectible accounts, required documentation, authorization levels, and regular management reviews. The city will complete this implementation by April 1, 2025.

**Finding 2023-06: Segregation of Duties***Management Response:*

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Tel: (352)495-2880

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We agree with the finding. Given our limited staff, achieving ideal segregation of duties is challenging. However, we will implement compensating controls, such as cross-training employees and having independent reviews of transactions by the City Manager, to mitigate risks. These measures will be in place by February 15, 2025.

**Finding 2023-07: Recording of Utility Usage**

*Management Response:*

We agree with the finding. Policies and procedures will be established for account cutoffs and billing adjustments. The city will initiate collection efforts on delinquent accounts and ensure staff are trained to utilize electronic meter reading technology. Malfunctioning meters will be replaced. The City Manager will oversee these actions, effective by March 15, 2025.

**Finding 2023-08: Internal Balances, Transfers, and Payments Made in Incorrect Funds**

*Management Response:*

We agree with the finding. The bookkeeper will ensure that separate check batches are run for each fund's expenses. For shared expenses, either two checks will be issued, or immediate repayment will be made to the paying fund. Routine reconciliation of internal balances and transfers will be conducted, and procedures will be established to ensure timely payment of utility taxes and settlement of balances between funds. These practices will begin by February 1, 2025.

**Finding 2023-09: Improper Tracking of Employee Paid Time-Off Balances**

*Management Response:*

We agree with the finding. The city will implement a system to accurately track sick and vacation balances. All employees, including the City Manager, will be required to submit written documentation for time off used. Regular reviews and reconciliations of leave balances will be conducted to ensure accuracy. The city is attempting to recoup these funds. This system will be operational by March 1, 2025.

**Finding 2023-10: Overpayments to Former City Manager**

*Management Response:*

We agree with the finding. The bookkeeper will review and correct the payroll setup to ensure proper configuration for salaried employees. Routine payrolls will be compared with prior periods to identify and eliminate errors. Any overpayments identified will be addressed promptly. The city is attempting to recoup these funds. These corrective actions have already begun.

**Finding 2023-11: Internal Controls Over Fuel**

*Management Response:*

We agree with the finding. Management will design separate tracking sheets for each fuel type and implement a process to calculate and review the miles per gallon (MPG) for each vehicle monthly. A motion-activated camera will be installed at the fuel pumps to

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Tel: (352)495-2880 Fax (352)495-2445

monitor activity, providing an additional layer of oversight. These measures will be implemented by April 1, 2025, under the supervision of the Public Works Director.

**Finding 2023-12: Utility Payments Being Posted on a Cash Basis Instead of Accrual Basis**

*Management Response:*

We agree with the finding. We attribute a portion of this issue to the failed conversion to a new software system. The city intends to correct and complete the conversion which will help address this issue. Until then, the bookkeeper will ensure that utility charges are posted to the accounting software on an accrual basis at least monthly, with receivables and corresponding revenues recorded. As cash payments are received, the receivables will be reduced. Deposits will be reconciled monthly to ensure consistency with billing records. By the end of each fiscal year, uncollectible accounts will be estimated, and revenues will be adjusted accordingly. These practices will begin by February 15, 2025.

**Finding 2023-13: Potential Water System Leakage and Inefficiency**

*Management Response:*

We agree with the finding. The City will conduct a thorough analysis of its water infrastructure, including a leak detection survey and evaluation of pipe conditions. Monitoring efforts will be enhanced to identify and address sources of water loss. Aging pipes and equipment will be prioritized for replacement as funding permits. These measures will begin by June 1, 2025, with oversight from the Public Works Director.

**Finding 2023-14: General Care of Financial Records**

*Management Response:*

We agree with the finding. The bookkeeper will develop and implement documented policies and procedures for key accounting processes, including transaction recording, account reconciliations, and financial statement preparation. Staff training will be enhanced to improve proficiency in accounting practices. Routine internal reviews will be conducted to ensure adherence to policies and timely reconciliation of accounts. The city has already begun taking action to address this issue.

**Finding 2023-15: Budgetary Noncompliance**

*Management Response:*

We agree with the finding. The City will enter its approved budget into the accounting software and run regular reports comparing actual expenditures to budgeted amounts. Any expenditures that could exceed the budget will require City Commission approval through a formal budget amendment process. Budget amendments will be scheduled at least annually to align with actual financial results. These actions have already occurred.

**Finding 2023-16 Restricted Fund Balances**

*Management Response:*

We agree with the finding regarding the lack of segregation and tracking of restricted cash balances. We recognize the importance of maintaining compliance with Florida Statutes and ensuring that restricted funds are used appropriately. To address this issue,

16870 SW 134<sup>TH</sup> AVE., P.O. BOX 39 - ARCHER, FLORIDA 32618-0039  
Tel: (352)495-2880 Fax (352)495-2445



the City will establish a separate bank account for restricted funds to ensure these receipts are clearly segregated from operating cash balances. Tracking spreadsheets will be developed and maintained to accurately monitor restricted fund balances. These spreadsheets will be submitted to the City Manager for quarterly review and approval. The City is committed to implementing these corrective actions by March 1, 2025.

The City of Archer will assign specific responsibilities to the City Manager and bookkeeper to ensure each corrective action is carried out effectively and on time. Quarterly progress reports will be presented to the City Manager and City Commission to ensure accountability and transparency in addressing these audit findings.

Through these actions, the City is committed to improving financial management practices, strengthening internal controls, and ensuring compliance with applicable regulations.

Please do not hesitate to contact me with any questions or need any additional information.



Deanna Alltop  
Interim City Manager  
Archer, FL

**16870 SW 134<sup>TH</sup> AVE., P.O. BOX 39 - ARCHER, FLORIDA 32618-0039**  
**Tel: (352)495-2880 Fax (352)495-2445**

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**From:** Gina Peebles <gpeebles@alachuacounty.us>  
**Sent:** Friday, December 13, 2024 10:25 AM  
**To:** Patrice Boyes  
**Cc:** Cameron Heaton; Vivian Alfonso  
**Subject:** Fwd: Archer Audit FY2023  
**Attachments:** 2023 City of Archer.pdf

**Gina Peebles, CPRP**

Assistant County Manager - Chief of Staff  
County Manager's Office  
12 SE 1st Street • Gainesville • FL • 32601  
352-337-6279 (office) • 352-538-8265 (mobile)



PLEASE NOTE: Florida has a very broad public records law (F.S. 119). All e-mails to and from County Officials and County Staff are kept as public records. Your e-mail communications, including your e-mail address, may be disclosed to the public and media at any time.

Begin forwarded message:

**From:** Dallas Lee <dlee@cityofarcher.com>  
**Date:** December 13, 2024 at 9:13:11 AM EST  
**To:** Gina Peebles <gpeebles@alachuacounty.us>  
**Cc:** Deanna Alltop <dalltop@cityofarcher.com>  
**Subject:** Archer Audit FY2023

**CAUTION:** This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Gina,

Please see attached Archer's FY 23 audit report. Information regarding the restricted fund balances for WSPP/Infra can be found on pages 16 and 72.

We now are transferring the restricted surtax revenues to a separate bank account to segregate them. We do not have a plan at this time for repayment of the misspent funds. The city is committed to correcting this issue.

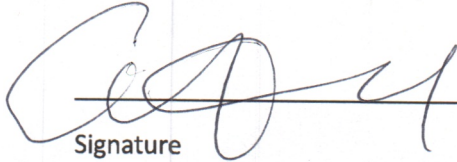
Let me know if you have any questions.

Dallas Lee, MPA, CPM, CGFO, SHRM-CP  
Finance Consultant  
City of Archer



## Annual Infrastructure Surtax Audit Findings Attestation

I, Cindy Thomas (printed name) hereby certify that the  
City of Archer (name of city, town, or County) FY 23 audit, covering the  
period of Oct. 1, 2022 through September 30, 2023 was completed by an independent auditor and that  
no findings were made with regard to Infrastructure Surtax expenditures.

  
Signature

10/28/24  
Date

FY 2023 2nd Qtr Expenditures Report (Jan. 1, 2023 - Mar. 31, 2023)

**City of Archer**

**Quarterly Revenue Received:**

**\$4,888.89**

**Cash on Hand: \$4,888.89**

Funding Source	Capital / Operating	How Used	Where Used	Description of Purchase	Amount Expensed
Infrastructure Example	Capital	Open to the Public	ABC Road	Resurfacing ABC Road	300,000.00

**Anticipated Projects**

Project Title	Estimated Cost	Estimated Completion Date	Notes
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FY 2023 3rd Qtr Expenditures Report (Apr. 1, 2023 - Jun. 30, 2023)

**Archer**

**Quarterly Revenue Received: \$16,484.51**

**Cash on Hand: \$ 26,614.05**

<b>Funding Source</b>	<b>Capital / Operating</b>	<b>Location</b>	<b>Begin Location</b>	<b>End Location</b>	<b>Length</b>	<b>Lump Sum Value</b>
<i>Infrastructure Surtax</i>	<i>Capital</i>	<i>SW 266 St/SW 282 St/SW 46 Ave</i>	<i>SW 266 St/SW 282 St/SW 46 Ave</i>	<i>SW 127 Ave (Levy Count</i>	<i>26,567</i>	<i>\$13,030,937.51</i>

No expenditures this quarter.

Anticipated Projects

<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>
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FY 2023 4th Qtr Expenditures Report (Jul. 1, 2023 - Sep. 30, 2023)

**Archer**

**Quarterly Revenue Received: \$15,539.73      Cash on Hand: \$42,153.78**

<b>Funding Source</b>	<b>Capital / Operating</b>	<b>Location</b>	<b>Begin Location</b>	<b>End Location</b>	<b>Length</b>	<b>Lump Sum Value</b>
<i>Infrastructure Surtax</i>	<i>Capital</i>	<i>SW 266 St/SW 282 St/SW 46 Ave</i>	<i>SW 266 St/SW 282 St/SW 46 Ave</i>	<i>SW 127 Ave (Levy Count</i>	<i>26,567</i>	<i>\$13,030,937.51</i>

Anticipated Projects

<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>
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Infrastructure  
 FY 2024 1st Qtr Expenditures Report (Oct. 1, 2023 - Dec. 31, 2023)

**Archer**

**Quarterly Revenue Received: \$ 15,971.66      Cash on Hand: \$ 58,125.44**

Funding Source	Capital / Operating	Location	Begin Location	End Location	Length	Lump Sum Value
<i>Infrastructure Surtax</i>	<i>Capital</i>	<i>SW 266 St/SW 282 St/SW 46 Ave</i>	<i>SW 46 Ave</i>	<i>SW 127 Ave (Levy Count</i>	<i>26,567</i>	<i>\$13,030,937.51</i>

Anticipated Projects

Project Title	Estimated Cost	Estimated Completion		Notes
		Date		



Infrastructure  
 FY 2024 2nd Qtr Expenditures Report (Jan. 1, 2024 - Mar. 31, 2024)

**Archer**

**Quarterly Revenue Received: \$ 16,240.82      Cash on Hand: \$ \$ 74,366.26**

Funding Source	Capital / Operating	Location	Begin Location	End Location	Length	Lump Sum Value	Surtax Expense
<i>Infrastructure Surtax</i>	<i>Capital</i>	<i>SW 266 St/SW 282 St/SI SW 46 Ave</i>		<i>SW 127 Ave (Levy Count</i>	<i>26,567</i>	<i>\$13,030,937.51</i>	

Anticipated Projects

Project Title	Estimated Cost	Estimated Completion Date	Notes

Infrastructure						
FY 2024 3rd Qtr Expenditures Report (Apr. 1, 2024 - Jun. 30, 2024)						
Archer						
<b>Quarterly Revenue Received: \$</b>		<b>\$ 16,587.71</b>	<b>2023 Surtax Cash on Hand: \$</b>		<b>\$90,953.97</b>	
Funding Source	Capital / Operating	Location	Begin Location	End Location	Length	Lump Sum Value
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			

Infrastructure						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
Archer						
			<b>Cash on Hand</b> (2023 Surtax Ending Balance):	<b>\$ 90,953.97</b>		
				<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 90,953.97</b>	
				<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ -</b>	
				<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 90,953.97</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
<i>2023 Surtax Expense</i>	Capital					
<i>2023 Surtax Expense</i>	Operating					
<i>2023 Surtax Expense</i>	Operating					
		<i>Subtotal</i>	\$ -			
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

FY 2023 1st Qtr Expenditures Report (Oct. 1, 2022 - Dec. 31, 2022)

**City of Archer**

**Quarterly Revenue Received: \$ 15101.68      Cash on Hand: \$ 15101.68**

<b>Funding Source</b>	<b>Capital / Operating</b>	<b>How Used</b>	<b>Where Used</b>	<b>Description of Purchase</b>	<b>Amount Expensed</b>
<i>WSPP Example</i>	<i>Capital</i>	<i>Open to the Public</i>	<i>ABC Park</i>	<i>Playground Equipment</i>	<i>\$30,000</i>

FY 2023 2nd Qtr Expenditures Report (Jan. 1, 2023 - Mar. 31, 2023)

**City of Archer**

**Quarterly Revenue Received: \$ 20850.69      Cash on Hand: \$ 41492.61**

<b>Funding Source</b>	<b>Capital / Operating</b>	<b>How Used</b>	<b>Where Used</b>	<b>Description of Purchase</b>	<b>Amount Expensed</b>
<i>WSPP Example</i>	<i>Capital</i>	<i>Open to the Public</i>	<i>ABC Park</i>	<i>Playground Equipment</i>	<i>\$30,000</i>

No expenditures this quarter

**Anticipated Projects**

<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>
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FY 2023 3rd Qtr Expenditures Report (Apr. 1, 2023 - Jun. 30, 2023)

**Archer**

**Quarterly Revenue Received: \$16,484.51**

**Cash on Hand: \$ 49,250.61**

<b>Funding Source</b>	<b>Capital / Operating</b>	<b>How Used</b>	<b>Where Used</b>	<b>Description of Purchase</b>	<b>Amount Expensed</b>
<i>WSPP Example</i>	<i>Capital</i>	<i>Open to the Public</i>	<i>ABC Park</i>	<i>Playground Equipment</i>	<i>\$30,000</i>

No expenditures this quarter.

**Anticipated Projects**

<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>
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FY 2023 4th Qtr Expenditures Report (Jul. 1, 2023 - Sep. 30, 2023)

**Archer**

**Quarterly Revenue Received: \$ 15539.73      Cash on Hand: \$ 64,790.34**

<b>Funding Source</b>	<b>Capital / Operating</b>	<b>How Used</b>	<b>Where Used</b>	<b>Description of Purchase</b>	<b>Amount Expensed</b>
<i>WSPP Example</i>	<i>Capital</i>	<i>Open to the Public</i>	<i>ABC Park</i>	<i>Playground Equipment</i>	<i>\$30,000</i>

**Anticipated Projects**

<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>
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Wild Spaces Public Places  
 FY 2024 1st Qtr Expenditures Report (Oct. 1, 2023 - Dec. 31, 2023)

**Archer**

**Quarterly Revenue Received: \$ 15,971.66      Cash on Hand: \$ 80,762.00**

<b>Funding Source</b>	<b>Capital / Operating</b>	<b>How Used</b>	<b>Where Used</b>	<b>Description of Purchase</b>	<b>Amount Expensed</b>
<i>WSPP Example</i>	<i>Capital</i>	<i>Open to the Public</i>	<i>ABC Park</i>	<i>Playground Equipment</i>	<i>\$30,000</i>
None					

Anticipated Projects			
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>



Wild Spaces Public Places  
 FY 2024 2nd Qtr Expenditures Report (Jan. 1, 2024 - Mar. 31, 2024)

**Archer**

**Quarterly Revenue Received: \$            \$        16,240.85    Cash on Hand: \$    \$        125,437.66**  
**2017 Cash Remaining: \$                    60,647.32        2023 Cash Remaining: \$64,790.34**

Funding Source	Capital / Operating	How Used	Where Used	Description of Purchase	Amount Expensed	Surtax Expense
<i>WSPP Example</i>	<i>Capital</i>	<i>Open to the Public</i>	<i>ABC Park</i>	<i>Playground Equipment</i>	<i>\$30,000</i>	
None						

Anticipated Projects			
Project Title	Estimated Cost	Estimated Completion Date	Notes

Wild Spaces Public Places						
FY 2024 3rd Qtr Expenditures Report (Apr. 1, 2024 - Jun. 30, 2024)						
Archer						
<b>Quarterly Revenue Received: \$</b>	<b>\$</b>	<b>15,587.69</b>	<b>Cash on Hand (sum of 2017 plus 2023 Surtax Cash Remaining): \$142,025.35</b>			
<b>2017 Surtax Cash Remaining: \$</b>		<b>60,647.32</b>	<b>2023 Surtax Cash Remaining: \$81,278.03</b>			
Funding Source	Capital / Operating	How Used	Where Used	Description of Purchase	Amount Expensed	Surtax Expense
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			

Wild Spaces Public Places

FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)

**Archer**

		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$ 141,925.35</b>		
<b>2017 Surtax Ending Q3 Balance</b>	<b>\$ 60,647.32</b>			<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 81,278.03</b>	
<b>Less 2017 Surtax Q4 Expenditures:</b>	<b>\$ -</b>			<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ -</b>	
<b>2017 Surtax Ending Balance:</b>	<b>\$ 60,647.32</b>			<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 81,278.03</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
<i>2017 Surtax Expense</i>	Operating					
<i>2017 Surtax Expense</i>	Capital					
		<i>Subtotal</i>	\$ -			
<i>2023 Surtax Expense</i>	Capital					
		<i>Subtotal</i>	\$ -			
<b>Anticipated Projects</b>						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

		Revenue	Expense	
WSPP	2017	\$ 61,101.97		
WSPP	2018	\$ 71,212.43		
WSPP	2019	\$ 70,826.47	\$ 100,131.20	
WSPP	2020	\$ 66,113.56	\$ 236,071.10	
WSPP	2021	\$ 78,758.79	\$ 131,725.00	
WSPP	2022	\$ 88,008.52		
WSPP	2023	\$ 73,181.34		
WSPP	2024	\$ 77,990.01		
Total		\$ 587,193.09	\$ 467,927.30	\$ 119,265.79

Infrastructure	2023	\$ 73,181.34	
Infrastructure	2024	\$ 77,990.01	
Total		\$ 151,171.35	

County	Jurisdiction	Tax Type	Distribution Date	Collection Date	Amount
Alachua	City of Archer	Disc Qtrly - Infra/Small	5/5/2017	3/1/2017	1,331.89
Alachua	City of Archer	Discretionary - Infra/Small	3/22/2017	2/1/2017	4,617.73
Alachua	City of Archer	Discretionary - Infra/Small	4/21/2017	3/1/2017	4,838.71
Alachua	City of Archer	Discretionary - Infra/Small	5/23/2017	4/1/2017	5,387.33
Alachua	City of Archer	Half Cent	1/23/2017	12/1/2016	5,710.47
Alachua	City of Archer	Disc Qtrly - Infra/Small	8/7/2017	6/1/2017	1,948.92
Alachua	City of Archer	Disc Qtrly - Infra/Small	11/7/2017	10/1/2017	1,885.82
Alachua	City of Archer	Discretionary - Infra/Small	6/22/2017	5/1/2017	5,142.09
Alachua	City of Archer	Discretionary - Infra/Small	7/21/2017	6/1/2017	4,905.61
Alachua	City of Archer	Discretionary - Infra/Small	8/23/2017	7/1/2017	4,924.39
Alachua	City of Archer	Discretionary - Infra/Small	9/22/2017	8/1/2017	4,870.69
Alachua	City of Archer	Discretionary - Infra/Small	10/24/2017	9/1/2017	4,994.99
Alachua	City of Archer	Discretionary - Infra/Small	11/21/2017	10/1/2017	4,970.80
Alachua	City of Archer	Discretionary - Infra/Small	12/21/2017	11/1/2017	5,572.53
					61,101.97

Voucher	UAS Code	Note	Split
D70411		F.S. 212.054 and 212.055	
D70350			
D70382			
D70425			
D70266			
D80050		F.S. 212.054 and 212.055	
D80187		F.S. 212.054 and 212.055	
D70459			
D80016			
D80063			
D80100			
D80147			
D80193			
D80232			

<b>County</b>	<b>Jurisdiction</b>	<b>Tax Type</b>	<b>Distribution Date</b>	<b>Collection Date</b>	<b>Amount</b>
Alachua	City of Archer	Disc Qtrly - Infra/Small	02/06/2018	12/01/2017	2,052.43
Alachua	City of Archer	Disc Qtrly - Infra/Small	05/08/2018	03/01/2018	2,213.49
Alachua	City of Archer	Discretionary - Infra/Small	01/24/2018	12/01/2017	5,322.17
Alachua	City of Archer	Discretionary - Infra/Small	02/22/2018	01/01/2018	5,143.01
Alachua	City of Archer	Discretionary - Infra/Small	03/23/2018	02/01/2018	4,909.59
Alachua	City of Archer	Discretionary - Infra/Small	04/25/2018	03/01/2018	5,135.11
Alachua	City of Archer	Discretionary - Infra/Small	05/23/2018	04/01/2018	5,589.54
Alachua	City of Archer	Disc Qtrly - Infra/Small	08/01/2018	06/01/2018	2,124.28
Alachua	City of Archer	Disc Qtrly - Infra/Small	11/07/2018	09/01/2018	2,069.81
Alachua	City of Archer	Discretionary - Infra/Small	06/21/2018	05/01/2018	5,146.06
Alachua	City of Archer	Discretionary - Infra/Small	07/23/2018	06/01/2018	5,142.15
Alachua	City of Archer	Discretionary - Infra/Small	08/22/2018	07/01/2018	5,440.34
Alachua	City of Archer	Discretionary - Infra/Small	09/24/2018	08/01/2018	5,006.95
Alachua	City of Archer	Discretionary - Infra/Small	10/25/2018	09/01/2018	5,239.96
Alachua	City of Archer	Discretionary - Infra/Small	11/21/2018	10/01/2018	5,293.81
Alachua	City of Archer	Discretionary - Infra/Small	12/19/2018	11/01/2018	5,383.73
					71,212.43

<b>Voucher</b>	<b>UAS Code</b>	<b>Note</b>	<b>Split</b>
D80308		F.S. 212.054 and 212.055	
D80440		F.S. 212.054 and 212.055	
D80281			
D80327			
D80370			
D80412			
D80447			
D90044		F.S. 212.054 and 212.055	
D90189		F.S. 212.054 and 212.055	
D80497			
D90022			
D90072			
D90111			
D90149			
D90202			
D90237			



County	Jurisdiction	Tax Type	Distribution Date	Collection Date	Amount
Alachua	City of Archer	Disc Qtrly - Infra/Small	02/06/2019	12/01/2018	2,314.68
Alachua	City of Archer	Disc Qtrly - Infra/Small	05/03/2019	03/01/2019	2,191.11
Alachua	City of Archer	Discretionary - Infra/Small	01/24/2019	12/01/2018	5,349.91
Alachua	City of Archer	Discretionary - Infra/Small	02/22/2019	01/01/2019	6,241.50
Alachua	City of Archer	Discretionary - Infra/Small	03/25/2019	02/01/2019	5,024.26
Alachua	City of Archer	Discretionary - Infra/Small	04/22/2019	03/01/2019	4,849.45
Alachua	City of Archer	Discretionary - Infra/Small	05/24/2019	04/01/2019	5,438.97
Alachua	City of Archer	Disc Qtrly - Infra/Small	8/5/2019	6/1/2019	2,000.23
Alachua	City of Archer	Disc Qtrly - Infra/Small	11/6/2019	9/1/2019	2,066.04
Alachua	City of Archer	Discretionary - Infra/Small	6/20/2019	5/1/2019	5,186.34
Alachua	City of Archer	Discretionary - Infra/Small	7/25/2019	6/1/2019	5,092.94
Alachua	City of Archer	Discretionary - Infra/Small	8/22/2019	7/1/2019	4,909.99
Alachua	City of Archer	Discretionary - Infra/Small	9/23/2019	8/1/2019	4,921.87
Alachua	City of Archer	Discretionary - Infra/Small	10/23/2019	9/1/2019	5,123.85
Alachua	City of Archer	Discretionary - Infra/Small	11/21/2019	10/1/2019	4,967.18
Alachua	City of Archer	Discretionary - Infra/Small	12/19/2019	11/1/2019	5,148.15
					70,826.47

Voucher	UAS Code	Note	Split
D90319		F.S. 212.054 and 212.055	
D90441		F.S. 212.054 and 212.055	
D90298			
D90335			
D90377			
D90407			
D90457			

D00052 F.S. 212.054 and 212.055  
D00184 F.S. 212.054 and 212.055  
D90493  
D00017  
D00080  
D00113  
D00146  
D00199  
D00236

County	Jurisdiction	Tax Type	Distribution Date	Collection Date	Amount
Alachua	City of Archer	Disc Qtrly - Infra/Small	02/10/2020	12/01/2019	2,186.54
Alachua	City of Archer	Disc Qtrly - Infra/Small	05/04/2020	03/01/2020	2,478.23
Alachua	City of Archer	Discretionary - Infra/Small	01/24/2020	12/01/2019	5,116.59
Alachua	City of Archer	Discretionary - Infra/Small	02/24/2020	01/01/2020	5,426.96
Alachua	City of Archer	Discretionary - Infra/Small	03/20/2020	02/01/2020	4,812.26
Alachua	City of Archer	Discretionary - Infra/Small	04/21/2020	03/01/2020	4,745.53
Alachua	City of Archer	Discretionary - Infra/Small	05/22/2020	04/01/2020	4,312.92
Alachua	City of Archer	Disc Qtrly - Infra/Small	8/3/2020	6/1/2020	2,308.53
Alachua	City of Archer	Disc Qtrly - Infra/Small	11/2/2020	9/1/2020	2,493.95
Alachua	City of Archer	Discretionary - Infra/Small	6/23/2020	5/1/2020	3,665.01
Alachua	City of Archer	Discretionary - Infra/Small	7/22/2020	6/1/2020	4,300.73
Alachua	City of Archer	Discretionary - Infra/Small	8/24/2020	7/1/2020	4,795.05
Alachua	City of Archer	Discretionary - Infra/Small	9/22/2020	8/1/2020	4,693.55
Alachua	City of Archer	Discretionary - Infra/Small	10/21/2020	9/1/2020	4,673.90
Alachua	City of Archer	Discretionary - Infra/Small	11/23/2020	10/1/2020	5,063.69
Alachua	City of Archer	Discretionary - Infra/Small	12/21/2020	11/1/2020	5,040.12
					66,113.56

Voucher	UAS Code	Note	Split
D00301		F.S. 212.054 and 212.055	
D00422		F.S. 212.054 and 212.055	
D00269			
D00317			
D00355			
D00399			
D00446			

D10039 F.S. 212.054 and 212.055  
D10164 F.S. 212.054 and 212.055  
D00474  
D10011  
D10062  
D10097  
D10138  
D10179  
D10208

<b>County</b>	<b>Jurisdiction</b>	<b>Tax Type</b>	<b>Distribution Date</b>	<b>Collection Date</b>	<b>Amount</b>
Alachua	City of Archer	Discretionary - Infra/Small	01/22/2021	12/01/2020	4,910.00
Alachua	City of Archer	Disc Qtrly - Infra/Small	02/02/2021	12/01/2020	2,810.37
Alachua	City of Archer	Discretionary - Infra/Small	02/24/2021	01/01/2021	5,633.80
Alachua	City of Archer	Discretionary - Infra/Small	03/24/2021	02/01/2021	5,050.03
Alachua	City of Archer	Discretionary - Infra/Small	04/21/2021	03/01/2021	5,029.41
Alachua	City of Archer	Disc Qtrly - Infra/Small	05/11/2021	03/01/2021	3,049.84
Alachua	City of Archer	Discretionary - Infra/Small	05/24/2021	04/01/2021	6,278.37
Alachua	City of Archer	Discretionary - Infra/Small	06/22/2021	05/01/2021	6,122.46
Alachua	City of Archer	Discretionary - Infra/Small	07/22/2021	06/01/2021	5,740.40
Alachua	City of Archer	Disc Qtrly - Infra/Small	08/17/2021	06/01/2021	2,953.21
Alachua	City of Archer	Discretionary - Infra/Small	08/23/2021	07/01/2021	5,724.23
Alachua	City of Archer	Discretionary - Infra/Small	09/23/2021	08/01/2021	5,272.35
Alachua	City of Archer	Discretionary - Infra/Small	10/22/2021	09/01/2021	5,299.88
Alachua	City of Archer	Disc Qtrly - Infra/Small	11/03/2021	09/01/2021	3,417.81
Alachua	City of Archer	Discretionary - Infra/Small	11/22/2021	10/01/2021	5,762.85
Alachua	City of Archer	Discretionary - Infra/Small	12/20/2021	11/01/2021	5,703.78
					78,758.79

Voucher	UAS Code	Note	Split
D10264			
D10283		F.S. 212.054 and 212.055	
D10296			
D10335			
D10371			
D10401		F.S. 212.054 and 212.055	
D10414			
D10447			
D20028			
D20068		F.S. 212.054 and 212.055	
D20070			
D20105			
D20139			
D20158		F.S. 212.054 and 212.055	
D20179			
D20210			

County	Jurisdiction	Tax Type	Distribution Date	Collection Date	Amount
Alachua	City of Archer	Disc Qtrly - Infra/Small	2/15/2022	12/1/2021	4,424.05
Alachua	City of Archer	Disc Qtrly - Infra/Small	5/11/2022	3/1/2022	5,020.80
Alachua	City of Archer	Discretionary - Infra/Small	1/24/2022	12/1/2021	5,684.84
Alachua	City of Archer	Discretionary - Infra/Small	2/23/2022	1/1/2022	6,479.91
Alachua	City of Archer	Discretionary - Infra/Small	3/24/2022	2/1/2022	5,378.77
Alachua	City of Archer	Discretionary - Infra/Small	4/22/2022	3/1/2022	5,604.43
Alachua	City of Archer	Discretionary - Infra/Small	5/24/2022	4/1/2022	6,313.90
Alachua	City of Archer	Disc Qtrly - Infra/Small	8/3/2022	6/1/2022	4,469.67
Alachua	City of Archer	Disc Qtrly - Infra/Small	11/3/2022	9/1/2022	4,119.27
Alachua	City of Archer	Discretionary - Infra/Small	6/21/2022	5/1/2022	6,320.05
Alachua	City of Archer	Discretionary - Infra/Small	7/22/2022	6/1/2022	5,901.53
Alachua	City of Archer	Discretionary - Infra/Small	8/19/2022	7/1/2022	5,989.28
Alachua	City of Archer	Discretionary - Infra/Small	9/21/2022	8/1/2022	5,779.37
Alachua	City of Archer	Discretionary - Infra/Small	10/24/2022	9/1/2022	5,408.61
Alachua	City of Archer	Discretionary - Infra/Small	11/21/2022	10/1/2022	5,573.80
Alachua	City of Archer	Discretionary - Infra/Small	12/20/2022	11/1/2022	5,540.24
					88,008.52

Voucher	UAS Code	Note	Split
D20283		F.S. 212.054 and 212.055	
D20396		F.S. 212.054 and 212.055	
D20255			
D20289			
D20325			
D20363			
D20404			
D30039		F.S. 212.054 and 212.055	
D30154		F.S. 212.054 and 212.055	
D20446			
D30021			
D30058			
D30095			
D30133			
D30168			
D30195			



County	Jurisdiction	Tax Type	Distribution Date	Collection Date	Amount
Alachua	City of Archer	Disc Qtrly - Infra/Small	02/01/2023	12/01/2022	4,439.31
Alachua	City of Archer	Disc Qtrly - Infra/Small	05/03/2023	03/01/2023	8,019.24
Alachua	City of Archer	Discretionary - Infra/Small	01/23/2023	12/01/2022	5,307.88
Alachua	City of Archer	Discretionary - Infra/Small	02/21/2023	01/01/2023	6,214.61
Alachua	City of Archer	Discretionary - Infra/Small	03/23/2023	02/01/2023	9,777.78
Alachua	City of Archer	Discretionary - Infra/Small	04/24/2023	03/01/2023	10,481.33
Alachua	City of Archer	Discretionary - Infra/Small	05/23/2023	04/01/2023	11,765.63
Alachua	City of Archer	Disc Qtrly - Infra/Small	8/8/2023	6/1/2023	8,535.38
Alachua	City of Archer	Disc Qtrly - Infra/Small	11/2/2023	9/1/2023	8,027.95
Alachua	City of Archer	Discretionary - Infra/Small	6/20/2023	5/1/2023	10,657.62
Alachua	City of Archer	Discretionary - Infra/Small	7/24/2023	6/1/2023	10,545.77
Alachua	City of Archer	Discretionary - Infra/Small	8/23/2023	7/1/2023	10,532.76
Alachua	City of Archer	Discretionary - Infra/Small	9/22/2023	8/1/2023	10,147.06
Alachua	City of Archer	Discretionary - Infra/Small	10/23/2023	9/1/2023	10,399.64
Alachua	City of Archer	Discretionary - Infra/Small	11/20/2023	10/1/2023	10,931.09
Alachua	City of Archer	Discretionary - Infra/Small	12/20/2023	11/1/2023	10,579.63
					146,362.68

Voucher	UAS Code	Note	Split
D30256		F.S. 212.054 and 212.055	
D30392		F.S. 212.054 and 212.055	
D30237			
D30280			
D30311			
D30367			
D30404			

D40054 F.S. 212.054 and 212.055

D40165 F.S. 212.054 and 212.055

D30442

D40023

D40065

D40096

D40135

D40192

D40214

<b>County</b>	<b>Jurisdiction</b>	<b>Tax Type</b>	<b>Distribution Date</b>	<b>Collection Date</b>	<b>Amount</b>
Alachua	City of Archer	Disc Qtrly - Infra/Small	02/01/2024	12/01/2023	9,061.28
Alachua	City of Archer	Disc Qtrly - Infra/Small	05/06/2024	03/01/2024	10,273.75
Alachua	City of Archer	Discretionary - Infra/Small	01/23/2024	12/01/2023	10,432.62
Alachua	City of Archer	Discretionary - Infra/Small	02/21/2024	01/01/2024	11,533.35
Alachua	City of Archer	Discretionary - Infra/Small	03/21/2024	02/01/2024	9,925.99
Alachua	City of Archer	Discretionary - Infra/Small	04/23/2024	03/01/2024	11,022.33
Alachua	City of Archer	Discretionary - Infra/Small	05/23/2024	04/01/2024	11,409.69
Alachua	City of Archer	Disc Qtrly - Infra/Small	08/08/2024	06/01/2024	9,476.99
Alachua	City of Archer	Disc Qtrly - Infra/Small	11/06/2024	09/01/2024	9,238.37
Alachua	City of Archer	Discretionary - Infra/Small	06/24/2024	05/01/2024	10,743.38
Alachua	City of Archer	Discretionary - Infra/Small	07/23/2024	06/01/2024	10,967.21
Alachua	City of Archer	Discretionary - Infra/Small	08/21/2024	07/01/2024	10,752.16
Alachua	City of Archer	Discretionary - Infra/Small	09/23/2024	08/01/2024	10,078.12
Alachua	City of Archer	Discretionary - Infra/Small	10/22/2024	09/01/2024	10,716.51
Alachua	City of Archer	Discretionary - Infra/Small	11/22/2024	10/01/2024	10,348.27

155,980.02

<b>Voucher</b>	<b>UAS Code</b>	<b>Note</b>	<b>Split</b>
D40272		F.S. 212.054 and 212.055	
D40381		F.S. 212.054 and 212.055	
D40252			
D40289			
D40326			
D40363			
D40390			
D50054		F.S. 212.054 and 212.055	
D50177		F.S. 212.054 and 212.055	
D40428			
D50015			
D50063			
D50103			
D50152			
D50189			



# CITY OF ARCHER

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Mayor: Iris Bailey  
Vice-Mayor: Kathy Penny

Commissioners  
Fletcher Hope  
Joan White  
Marilyn Green

Interim City Manager  
Deanna Alltop

Florida Department of Revenue  
Attn: Jim Zingale, Executive Director  
5050 West Tennessee St  
Tallahassee FL 32399  
Email@dor.state.fl.us

**SENT VIA EMAIL TO FDOR ATTN: JIM ZINGALE**

**RE: Reporting of Misappropriation of Wild Spaces Public Places and Infrastructure Surtax Funds**

Dear Mr. Zingale,

I hope this letter finds you well. I am writing to inform the Department of Revenue of a recent discovery involving the misappropriation of funds allocated to the Wild Spaces Public Places and Infrastructure Surtax program within our city.

Upon review by our city's auditing and oversight teams, we have identified discrepancies suggesting that funds originally earmarked for the Wild Spaces Public Places and Infrastructure Surtax, permitted under Florida Statute 212.055, program have been diverted or misused.

In light of this discovery, we have initiated an internal investigation to determine the scope and extent of the misallocation. We are also taking immediate steps to implement corrective actions and ensure that proper accountability measures are in place moving forward.

We kindly request the Department of Revenue's assistance in this matter, including:

1. Guidance on reporting procedures and any required documentation for investigating the misuse of surtax funds.
2. Support for ensuring compliance with state regulations during our internal review process.
3. Any recommendations for improving oversight and preventing future misappropriations of public funds.

**16870 SW 134<sup>TH</sup> AVE., P.O. BOX 39 - ARCHER, FLORIDA 32618-0039**  
**Tel: (352)495-2880 Fax (352)495-2445**

4. The city is committed to upholding the highest standards of fiscal responsibility and transparency. We take these issues very seriously, and we are dedicated to working closely with the Department of Revenue to address this matter swiftly and comprehensively.

Should you require any further details or documents related to this issue, please do not hesitate to contact our interim City Manager, Deanna Alltop, directly at 352-495-2880 or via email at [dalltop@cityofarcher.com](mailto:dalltop@cityofarcher.com). I look forward to your guidance and assistance.

Thank you for your attention to this important matter.

Sincerely,



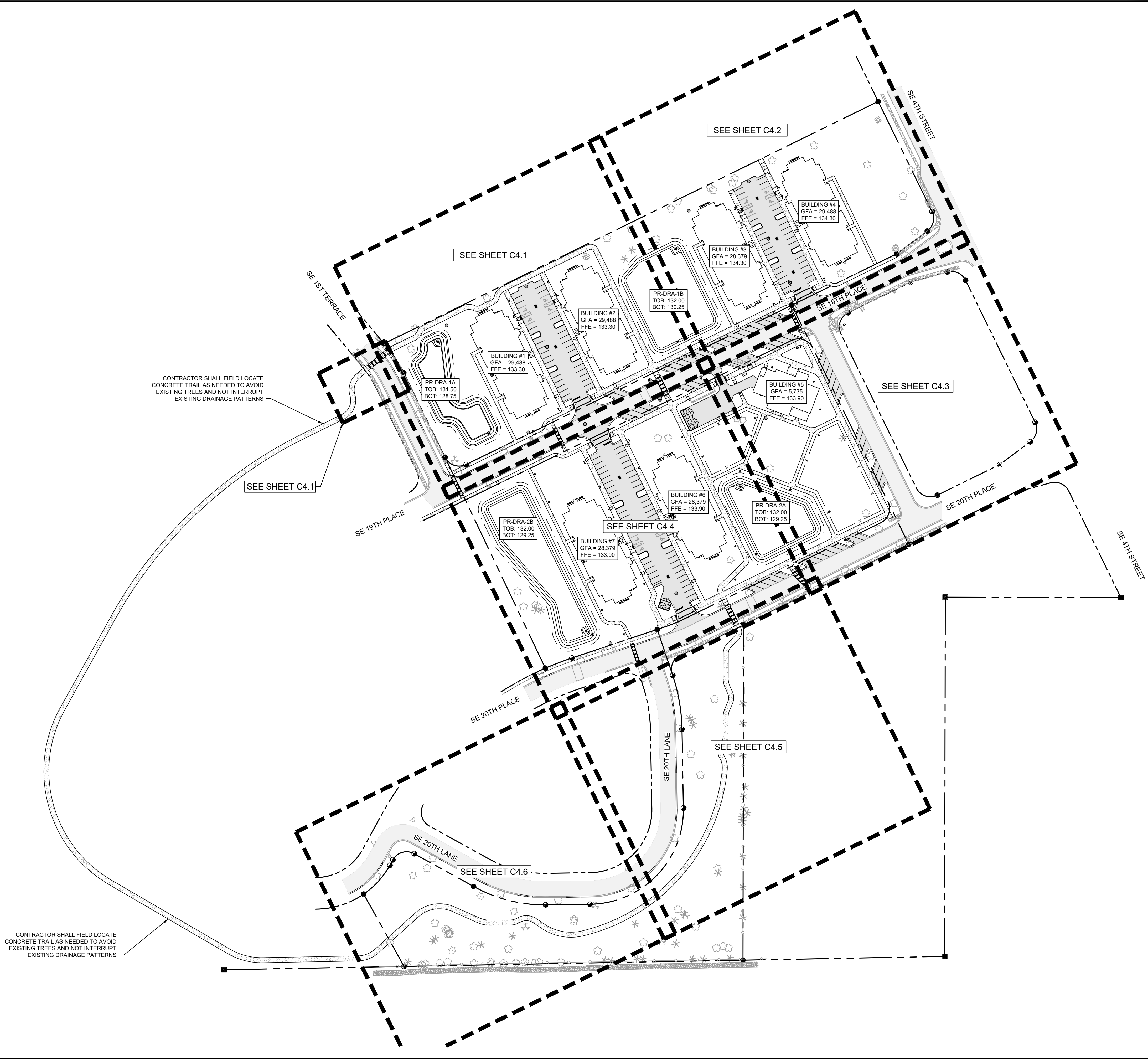
Flether Hope, Mayor

**16870 SW 134<sup>TH</sup> AVE., P.O. BOX 39 - ARCHER, FLORIDA 32618-0039**  
**Tel: (352)495-2880 Fax (352)495-2445**

K:\SOT\_C\04\242193002-Woodland Park II Design and Permitting\04\242193002\04.0 SITE GEOMETRY AND MARKING PLANS\_LAYOUT\04.0 OVERALL SITE GEOMETRY AND MARKING PLAN Sep 26, 2024 deloraymark.kim

REF: add-on-242193002-04.0-overall-site-geometry-and-marking-plans.dwg 242193002-04.0-overall-site-geometry-and-marking-plans.dwg

This document, together with the concepts and designs presented herein, is intended only for the specific purpose and client for which it was prepared. Reuse of and improper reliance on this document without written authorization and adaptation by Kimley-Horn and Associates, Inc. shall be without liability to Kimley-Horn and Associates, Inc.



No.	REVISIONS	DATE	BY

**Kimley»Horn**  
 © 2024 KIMLEY-HORN AND ASSOCIATES, INC.  
 800 SW 2ND AVENUE, SUITE 100, GAINESVILLE, FL 32601  
 WWW.KIMLEY-HORN.COM    PHONE: 352-374-3274    REGISTRY NO. 35106

LICENSED PROFESSIONAL  
 DAVID C. SOWELL  
 FLORIDA LICENSE NUMBER  
 665531  
 DATE: SEPTEMBER 2024

KHA PROJECT  
 242193005  
 DATE  
 SEPTEMBER 2024  
 SCALE  
 AS SHOWN  
 DESIGNED BY  
 KHA  
 DRAWN BY  
 KHA  
 CHECKED BY  
 KHA

**OVERALL SITE  
 GEOMETRY AND  
 MARKING PLAN**

WOODLAND PARK  
 REDEVELOPMENT PHASE 2  
 PREPARED FOR  
 NEWSTAR DEVELOPMENT,  
 LLC  
 CITY OF GAINESVILLE    FLORIDA

SHEET NUMBER  
**C4.0**



# City of Gainesville

Lauren Poe, Mayor



January 5, 2017

Ken Reecy  
Director of Multifamily Programs  
Florida Housing Finance Corporation  
227 North Bronough Street, Suite 5000  
Tallahassee, FL 32301-1329

**RE: Woodland Park Phase I/2016-008CS**

Dear Mr. Reecy,

Thank you for the opportunity to comment on the following development project located in the City of Gainesville.

Development:	Woodland Park Phase I/ 2016-008CS
Development Entity (Applicant):	Woodland Park Redevelopment I, LLC

The City supports affordable housing in general and this project in particular. The project is consistent with City Goals and Policies that encourage investment and redevelopment, especially in the economically challenged areas of East Gainesville. We strongly believe this project will positively impact the community in several ways. Most importantly, the project will help improve the quality of life for existing Woodland Park residents while also benefitting the broader neighborhood. The project includes the addition of central air conditioning, replacement of underground infrastructure (including sanitary sewer lines), and reconfiguration of parking areas and sidewalks. The City is excited that future plans for Woodland Park include an additional 100 owner-occupied units.

We are so enthused by this project that the City plans to invest \$400,000 in the redevelopment of an adjacent City Park. The development of these two projects demonstrates the strong partnership between the City and the Housing Authority and our commitment to creating a better future for this community.



We look forward to the completion of this important project. Please let me know if there is anything else you need from the City.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Lauren Poe', with a stylized flourish at the end.

Lauren Poe  
Mayor

cc: Members of the City Commission  
Anthony Lyons, City Manager  
Fred Murry, Assistant City Manager  
Paul Folkers, Assistant City Manager  
Jacquelin Richardson, Housing & Community Development Manager  
John Wachtel, Housing & Community Development Planner  
Steve Phillips, Director of Parks, Recreation & Cultural Affairs  
Michelle Park, Assistant Director of Parks, Recreation & Cultural Affairs  
Pamela Davis, Gainesville Housing Authority, Executive Director

**AGREEMENT BETWEEN THE CITY OF GAINESVILLE AND GAINESVILLE  
HOUSING AUTHORITY FOR WOODLAND PARK PHASE II TRAIL  
IMPROVEMENTS**

This AGREEMENT is entered into this \_\_\_\_ day of \_\_\_\_\_, 2025 by and between the City of Gainesville, a Florida municipal corporation (“City”), and Gainesville Housing Authority (GHA), a public body corporate and politic organized under Chapter 421 of the Florida Statutes (the “Authority”), collectively the "Parties."

**WITNESSETH:**

**WHEREAS**, Chapter 163, Florida Statutes, authorizes public agencies, including cities and housing authorities, to enter into agreements to provide services and to jointly exercise the power, privilege, or authority they share in common and which each might exercise separately; and

**WHEREAS**, the City and the Authority wish to coordinate the recreational facilities and activities of the Parties in order to prevent duplication and to provide more fully for the recreational needs of the residents of our City and the Authority at the least expense; and

**WHEREAS**, the Authority desires to offer certain outdoor active recreational facilities at Woodland Park II, located at 1900 SE 4th Street, Gainesville, Florida 32641, as shown in Exhibit A, for use and benefit of the general public, while retaining control of these facilities; and

**WHEREAS**, the Wild Spaces and Public Places half cent sales tax was passed by the voters in 2016, and renewed in 2022, for certain improvements to the recreational facilities; and

**WHEREAS**, the City agrees to provide funding from Wild Spaces and Public Places as part of the planned housing improvement project in return for the Authority providing public access to said recreational facilities.

**NOW THEREFORE**, in consideration of the mutual benefits, and the covenants and agreements herein contained, the Parties agree as follows:

1. **Recitals.** The foregoing recitals are true and correct and incorporated herein.
2. **Agreement.** The Authority agrees to allow the general public, at no cost to the City, use of the outdoor concrete trail at Woodland Park II, 1900 SE 4th Street, Gainesville, Florida 32641, as shown in **Exhibit A** attached hereto and incorporated herein (collectively

hereinafter referred to as the “Facility”). This Agreement is for the limited allowed use of the Facility and does not provide for public access to other areas of the Woodland Park II neighborhood.

3. **Term.** This Agreement shall take effect upon execution and shall remain in effect for three (3) years, unless earlier terminated in accordance with paragraph 7, below.

4. **City’s Responsibility.** The City shall provide funding in the amount of Two Hundred Thousand Dollars (\$200,000.00) for the construction of the concrete trail. After achieving substantial completion of the concrete trail, the Authority or Woodland Park II, LLC will send an invoice to the City and the City agrees to provide such funds to the Authority. The City will make payment on the invoice in accordance with the Florida Prompt Payment Act, Part VII, Chapter 218, Florida Statutes. The Authority shall be responsible for spending the \$200,000.00 in compliance with this Agreement, Section 212.055(2), Florida Statutes, and the November 8, 2016 referendum and the November 8, 2022 referendum requirement that "Wild Spaces Public Places" funds shall be used to "...create, improve and maintain parks and recreational facilities. Upon achieving substantial completion of the concrete trail, the Authority shall request, and the City shall perform, a final inspection of the Facility to confirm the construction is completed in compliance with this Agreement, and that the Wild Spaces and Public Places funding has been spent in accordance with this Agreement. If the City determines the Facility is constructed, and the funds were spent, in compliance with this Agreement, the City shall execute a written acknowledgment of such compliance, which shall vest the Wild Spaces and Public Places funds in the Authority with the Authority then having no further responsibility to return such funds to the City. "If, at that time, the City reasonably determines that any of the \$200,000.00 is determined to have not been spent in accordance with the referendum or statute, the City shall notify the Authority of such noncompliance, and the Authority shall have thirty (30) days in which to cure such noncompliance. In the event the City reasonably determines, after such thirty (30) day cure period, that the Authority remains noncompliant with this Agreement, then the Authority shall promptly refund such funds or portion of funds to the City. Otherwise, the City shall execute the written acknowledgment of compliance as described in this Section, herein, which shall vest the Wild Spaces and Public Places funds in the Authority with the Authority then having no further responsibility to return such funds to the City. The City will be responsible for installing and

maintaining signage acknowledging the funding contribution of the City of Gainesville's Wild Spaces & Public Places program towards the construction of the Facility, the location of which the City will coordinate with the Authority and its development team, including the project civil engineer.

5. **The Authority's Responsibility.** The Authority agrees, at no cost to the City, to allow the general public to use the Facility during the City park hours provided in Section 18-19 of the Gainesville City Code. The Authority agrees to allow the City to install signage acknowledging the funding contribution of the City of Gainesville's Wild Spaces & Public Places program towards the construction of the Facility, the location of which the City will coordinate with the Authority and its development team, including the project civil engineer. The Authority agrees to use the City and Wild Spaces & Public Places logos for any event promotion associated with the Facility, with approval of the City.

6. **Liability.** The Parties shall each be responsible for any and all risks of personal injury and property damage attributable to the acts or omissions of their own officers, employees, servants and agents. Nothing in this Agreement shall be interpreted as a waiver of either party's sovereign immunity under law.

7. **Default and Termination.** Either party may terminate this Agreement upon sixty (60) days written notice to the other party; however, once construction has started on the recreational Facility, this Agreement may not be terminated without a written agreement executed by both Parties. The failure of either party to comply with any provision of this Agreement shall place such party in default. Prior to terminating this agreement, the non-defaulting party shall notify the defaulting party in writing, making specific reference to the provision which gave rise to the default. The defaulting party shall then be entitled to a period of fifteen (15) days in which to cure the default. In the event the default is not cured within the 15 day period, this Agreement may be terminated.

8. **Public Use Easement.** The Authority shall execute an easement to the City granting access to and use of the Facility, which easement shall be drafted to enable public use of such Facility. This easement shall be a non-exclusive easement, and shall be equal to the term of that certain ground lease executed with Woodland Park II, LLC, which shall have a term of not less than fifty (50) years.

9. **Notices.** Any notice, demand, communication, or request required or permitted hereunder shall be in writing, and (1) delivered in person; (2) sent by certified, return receipt requested, United States Mail to the address below; or (3) sent by email to the email address, below, and the sender receives a read receipt or an acknowledgement that recipient has received the email (if the sender receives an automated message that the email has not been delivered, the email does not constitute notice).

City: Roxana (Roxy) Gonzalez, Director  
Parks, Recreation & Cultural Affairs Department  
PO Box 490, Station 30  
Gainesville, FL 32627  
GonzalezRN@cityofgainesville.org

Gainesville Housing Authority: Pamela E. Davis  
Gainesville Housing Development and Management Corporation  
1900 SE 4th Street  
Gainesville, FL 32641  
PamelaD@GNVHA.ORG

9. **Amendments.** This Agreement may be amended by mutual written agreement of the Parties and may be changed only by such written amendment.

10. **Laws and Regulations.** The Parties will comply with all laws, ordinances, regulations, and building code requirements applicable to the work required by this Agreement. The Parties are presumed to be familiar with all state and local laws, ordinances, code rules and regulations that may in any way affect the work outlined in this Agreement. If either party is not familiar with state and local laws, ordinances, code rules and regulations, the party remains liable for any violation and all subsequent damages or fines.

11. **Assignment.** The Parties shall not assign, convey, pledge, sublet, or otherwise dispose of, any interest in this Agreement and shall not transfer any interest in same, whether by assignment or notation, without the prior written consent of the other party. Notwithstanding the foregoing, the parties hereby agree that the Facilities shall be contracted by Woodland Park II, LLC, and that the Authority may contribute or loan the City funding to Woodland Park II, LLC, for purpose of enabling Woodland Park II, LLC to pay its general contractor for the installation of the Facilities.

12. **Third Party Beneficiaries.** This Agreement does not create any relationship with, or any rights in favor of, any third party.

13. **Severability.** If any provision of this Agreement is declared void by a court of law, all other provisions will remain in full force and effect.

14. **Non Waiver.** The failure of either party to exercise any right in this Agreement will not waive such right in the event of any further default or non-compliance.

15. **Captions and Section Headings.** Captions and section headings used herein are for convenience only and shall not be used in construing this Agreement.

16. **Construction.** This Agreement shall not be construed more strictly against one party than against the other merely by virtue of the fact that it may have been prepared by one of the Parties. It is recognized that both Parties have substantially contributed to the preparation of this Agreement.

17. **Governing Law and Venue.** This Agreement is governed in accordance with the laws of the State of Florida. Venue is in Alachua County.

18. **Attachments.** All exhibits attached to this Agreement are incorporated into and made part of this Agreement by reference.

19. **Entire Agreement.** This Agreement constitutes the entire agreement and supersedes all prior written or oral agreements, understandings, or representations.

20. **Recording of Agreement.** The City, upon execution of this Agreement by all Parties, shall record this Agreement in the public records of Alachua County, Florida.

[Signatures on following page]

**IN WITNESS WHEREOF**, the Parties hereto have caused this Agreement to be executed for the uses and purposes expressed herein, on the day and year first above written.

**GAINESVILLE HOUSING AUTHORITY,  
a public body corporate and politic organized under  
Chapter 42 of the Florida Statutes**

\_\_\_\_\_  
Pamela E. Davis, Chief Executive Officer

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

**CITY OF GAINESVILLE**

\_\_\_\_\_  
Harvey L. Ward, Mayor

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

Approved as to Form and Legality:

\_\_\_\_\_  
City Attorney

**From:** [mayor@townoflacrosse.net](mailto:mayor@townoflacrosse.net)  
**To:** [Gina Peebles](mailto:Gina_Peebles)  
**Subject:** RE: WSPP  
**Date:** Monday, February 10, 2025 11:52:54 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.png](#)  
[image005.png](#)  
[image006.png](#)  
[image007.png](#)

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Yes, the interest will be used just for WSPP. We're trying to accumulate as much as we can to start a project. Right now, we don't have enough to start any project.

---

**From:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Sent:** Monday, February 10, 2025 9:24 AM  
**To:** Mayor-Lacrosse <[mayor@townoflacrosse.net](mailto:mayor@townoflacrosse.net)>  
**Cc:** [bookkeeping@townoflacrosse.net](mailto:bookkeeping@townoflacrosse.net)  
**Subject:** RE: WSPP

I'm happy to ask at our meeting later this month. Will the interest be used for WSPP eligible projects?

---

**From:** [mayor@townoflacrosse.net](mailto:mayor@townoflacrosse.net) <[mayor@townoflacrosse.net](mailto:mayor@townoflacrosse.net)>  
**Sent:** Monday, February 10, 2025 9:21 AM  
**To:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Cc:** [bookkeeping@townoflacrosse.net](mailto:bookkeeping@townoflacrosse.net)  
**Subject:** RE: WSPP

Yes, we keep a separate account dedicated just to WSPP monies. And if you would confirm in case it comes up during discussion, we have been of the understanding that CD's are not permissible?  
Thank you.

C. Dianne Dubberly  
Mayor  
PO Drawer D  
20613 N SR 121  
LaCrosse, Florida 32658  
Cell: 352-339-0868  
Townhall: 386-462-2784

---

**From:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Sent:** Saturday, February 8, 2025 9:15 PM  
**To:** Mayor-Lacrosse <[mayor@townoflacrosse.net](mailto:mayor@townoflacrosse.net)>  
**Cc:** [bookkeeping@townoflacrosse.net](mailto:bookkeeping@townoflacrosse.net)  
**Subject:** Re: WSPP

So long as they are accounted for separately and only spent on authorized uses, I think it's fine.



**Gina Peebles, CPRP**

Assistant County Manager - Chief of Staff  
County Manager's Office  
12 SE 1st Street • Gainesville • FL • 32601  
352-337-6279 (office) • 352-538-8265 (mobile)



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On Feb 8, 2025, at 2:40 PM, Dianne Dubberly <[mayor@townoflacrosse.net](mailto:mayor@townoflacrosse.net)> wrote:

**CAUTION:** This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Gina—The town is preparing to move some general fund and street fund monies from regular checking into MM's, can the WSPP money currently held in checking be moved into an MM?  
The council will meet on this Tuesday, and this is an agenda item. Thank you.

*C. Dianne Dubberly*  
Mayor Town of LaCrosse  
20613 N SR 121  
PO Drawer D  
LaCrosse, Florida 32658  
386-462-2784 Town Hall  
352-339-0868 Cell

**From:** [Diane Wilson](#)  
**To:** [Gina Peebles](#); [Ashley Mauldin](#); [Angela Stone](#); [Grace Raulerson](#)  
**Cc:** [Jeremy Marshall](#)  
**Subject:** Re: ISOB Questions  
**Date:** Tuesday, December 3, 2024 8:31:04 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.png](#)  
[image005.png](#)  
[image006.png](#)  
[image007.png](#)  
[image008.png](#)

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Hi Gina,  
I've added responses to the questions below.  
Thank you!  
Diane

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**From:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Sent:** Monday, December 2, 2024 1:20 PM  
**To:** Ashley Mauldin <[amauldin@highsprings.gov](mailto:amauldin@highsprings.gov)>; Angela Stone <[astone@highsprings.gov](mailto:astone@highsprings.gov)>; Grace Raulerson <[graulerson@highsprings.gov](mailto:graulerson@highsprings.gov)>; Diane Wilson <[dwilson@highsprings.gov](mailto:dwilson@highsprings.gov)>  
**Cc:** Jeremy Marshall <[jmarshall@highsprings.gov](mailto:jmarshall@highsprings.gov)>  
**Subject:** RE: ISOB Questions

Just checking in...

---

**From:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Sent:** Friday, November 22, 2024 9:57 AM  
**To:** [amauldin@highsprings.gov](mailto:amauldin@highsprings.gov); [astone@highsprings.gov](mailto:astone@highsprings.gov); [graulerson@highsprings.gov](mailto:graulerson@highsprings.gov)  
**Cc:** Jeremy Marshall <[jmarshall@highsprings.gov](mailto:jmarshall@highsprings.gov)>  
**Subject:** RE: ISOB Questions

The ISOB also had further questions / comments, as shown in red below. Please advise. Thanks!

---

**From:** Diane Wilson <[dwilson@highsprings.gov](mailto:dwilson@highsprings.gov)>  
**Sent:** Tuesday, July 23, 2024 11:16 AM  
**To:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Cc:** Jeremy Marshall <[jmarshall@highsprings.gov](mailto:jmarshall@highsprings.gov)>  
**Subject:** Re: ISOB Questions

**CAUTION:** This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Good morning Gina,

I hope you're doing well. All of these refer to WSPP.

1. Playground Chips were used at Douglass Community Center as part of the renovation. **Were the**

chips used in flower beds at the Douglass Community Center, for example, or were they used to spruce up the existing playground. If used at the existing playground, this would be ineligible for surtax funds as the playground equipment wasn't replaced. Surtax funds can only be used to maintain capital improvements funded by the same surtax. So if 2017 funds replaced the playground equipment, only 2017 funds can replace the swing seat or chips for example. If 2023 surtax funds were used to renovate the Douglass Community Center, only 2023 surtax funds can be used for O&M moving forward. Hope that makes . I confirmed that the chips were used for the playground rather than part of the project so we'll use the van revenue to cover the chips - great suggestion!!!

2. The Debt Service Interest payment is the mid-year interest payment for the Canoe Outpost borrowing. Interest is paid every 6 months with principal paid annually in conjunction with one interest payment. Your reports show that you spent all 2017 surtax on the Outpost. As noted above, surtax funds can only fund O&M for capital improvements funded by the same surtax. Therefore, if you used all of your 2017 surtax funds to buy the Outpost, you can't use any 2023 surtax funds for O&M because the 2017 surtax was sunset (so it doesn't exist anymore) when the 2023 was approved. This will need to be funded by your General Fund, or other appropriate funding source. Yes, interest is paid every six months with principal paid once a year.
3. The borrowing paid for the Canoe Outpost and WSPF funds are used to repay the loan. The revenue from the sale of the vans was appropriately recognized when received, which is 2024. The ISOB disagrees that this revenue should be attributed to 2023 surtax funds, but 2017 as you used 2017 to buy the Outpost (which included the vans). This correction would also allow you to use these funds toward #2 (just a suggestion). see #1
4. The estimate for the Douglass Community Center is \$415,000.

Let me know if you have any questions.

Thanks,  
Diane



**Diane Wilson, CGFO**

Finance Director

City of High Springs

[dwilson@highsprings.us](mailto:dwilson@highsprings.us)

386-454-6206

*Our office hours are Monday through Thursday from 7:00 am to 6:00 pm.*

---

**From:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>

**Sent:** Tuesday, July 23, 2024 10:17 AM

**To:** Diane Wilson <[dwilson@highsprings.gov](mailto:dwilson@highsprings.gov)>

**Cc:** Jeremy Marshall <[jmarshall@highsprings.gov](mailto:jmarshall@highsprings.gov)>

**Subject:** ISOB Questions

At last night's Infrastructure Surtax Oversight Board (ISOB) meeting, they requested additional clarification on the following:

1. Were the certified playground chips (\$2,500) for a new playground or maintenance for an existing playground;
2. Debt Service Interest Payment (\$5,028.64);
3. Were 2017 surtax funds were used to purchase the Canoe Outpost? If so, the sale of the vans (\$8,926) should be posted to 2017 revenues.
4. What is the total estimated cost for the Catherine Taylor Park Douglass Community Center (\$415,000+\$169,085)?

Thanks!



**Gina Peebles, CPRP**

Assistant County Manager - Chief of Staff  
 County Manager's Office  
 12 SE 1st Street • Gainesville • FL • 32601  
 352-337-6279 (office) • 352-538-8265 (mobile)



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Wild Spaces Public Places  
FY 2024 2nd Qtr Expenditures Report (Jan. 1, 2024 - Mar. 31, 2024)

**High Springs**

Quarterly Revenue Received: \$ **122,428.89** Cash on Hand: \$ **325,141.65**  
 2017 Cash Remaining: \$\* **-** 2023 Cash Remaining: \$ **325,141.65**

\*\$8926 received for vans and same amount used in same period, netting zero remaining of 2017 surtax

Funding Source	Capital / Operating	How Used	Where Used	Description of Purchase	Amount Expensed	Surtax Expense
<i>WSPP Example</i>	<i>Capital</i>	<i>Open to the Public</i>	<i>ABC Park</i>	<i>Playground Equipment</i>	<i>\$30,000</i>	<i>2023 Surtax Expense</i>
WSPP	Capital	Open to the Public	Catherine Taylor Park	Renovation of Douglass Communi	\$169,085.25	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	Handicap Parking Douglass Comm	\$1,397.36	2017 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	Sidewalk Repair	\$3,292.75	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	(12) 6' round tables for Community Center	\$2,909.88	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	certified playground chips	\$2,500.00	2017 Surtax Expense
	Capital	Open to the Public	City Wide	Trails & Parks Plan - GAI Consultants		
	Debt Service	Open to the Public	Canoe Outpost	Debt Service Interest Payment	\$5,028.64	2017 Surtax Expense
<b>Totals \$8,926.00,</b>						<b>revenue from sale of vans</b>

**Anticipated Projects**

Project Title	Estimated Cost	Estimated Completion Date	Notes
Catherine Taylor Park (Douglass Community Center)	\$415,000	8/1/2024	Contract for Building Renovations is \$375,745 and building was completed end of May 2024 Fence around the park is damaged and being replaced for \$11,275 during June 2024. Parking lot paving is being bid out during June 2024
<b>REVENUE</b>			
Sale of Vans included with Canoe Outpost purchase	\$	8,926.00	posted into WSPP fund 2/9/2024

STEARNS WEAVER MILLER  
WEISSLER ALHADEFF & SITTERSON, P.A.

Patrice Boyes  
401 East Jackson Street, Suite 2100  
Post Office Box 3299  
Tampa, FL 33601  
Direct: (813) 222-5025  
Email: pboyes@stearnsweaver.com

February 3, 2025

Gina Peebles, Asst. County Manager  
Alachua County Manager's Office  
12 SE 1<sup>st</sup> Street  
Gainesville, FL 32601

Re: ISOB Question

Dear Gina:

At your request, I have researched an issue that has arisen at a recent Infrastructure Oversight Board meeting and offer the following analysis.

**Issue: May the Municipalities expend their share of the 2023 surtax on debt service for projects undertaken and financed during the 2017 surtax? The issue affects Municipalities whose debt service using 2017 surtax revenue was supplanted by passage of the 2023 surtax.**

Short Answer: No; however, it is possible that the Municipalities could use the 2023 surtax to service the refinance of debt that is outstanding on an existing project which is to be improved by means of a new project. Undersigned counsel recommends the Municipalities seek an advisory opinion from the Attorney General's Office and their City Attorneys before proceeding with a refinance. In the alternative, the Municipalities may wish to pursue a legislative change to Section 212.055(2), Florida Statutes, to permit municipalities to service indebtedness incurred for infrastructure projects under one surtax that has been supplanted by a new surtax.

Discussion: It is well settled that Alachua County may only levy one surtax at a time and that each surtax is discrete. §212.055(2)(g), Florida Statutes. Several Florida Attorney General Opinions have discussed the prohibition against using new surtax revenue to service bond or other debt incurred prior to a surtax referendum.

In one instance, a Municipality acquired a recreational facility with a combination of 2017 surtax revenue, a private bank loan and a donation from a conservation trust. The Municipality anticipated having a number of years of surtax revenue under the 2017 surtax with which to service the bank loan debt. The 2017 surtax was then replaced by voter referendum with the 2023 surtax. At least one or more loan payments have been made with 2023 surtax revenue, which prompted the ISOB query at its July 22, 2024

meeting. Similarly, another Municipality borrowed internally to fund a project under the 2017 Surtax and wishes to repay itself using 2023 surtax revenue.

Though these cases are unique in Alachua County's surtax experience, the governing statute and several Attorney General Opinions provide some guidance to consider, or, to pursue a legislative amendment.

Section 212.055(2), Florida Statutes, sets forth the provisions governing local government infrastructure surtax. As it relates to **counties**, the statute permits a charter county to use surtax revenue to service indebtedness incurred for bonds issued prior to July 1, 1987, to fund infrastructure, and for "bonds subsequently issued to refund such bonds." §212.055(2)(d), Florida Statutes.

The concept of cities and counties issuing new debt to refinance or refund old debt is not alien to lawmakers, particularly in the context of revenue bonds. See State of Florida v. City of Sunrise, 354 So.2d 1206 (Fla. 1978) and for cities, Section 166.101(8), Florida Statutes (2024).

The statutes governing municipal borrowing, found in Part II of Chapter 166, contemplate municipalities issuing bonds and subsequent "refunding" bonds to, in effect, refinance the debt incurred for a "project." Part II [Municipal Borrowing] of Chapter 166, Florida Statutes defines the term "project" to mean:

(8) The term "project" means a governmental undertaking approved by the governing body and includes all property rights, easements, and franchises relating thereto and deemed necessary or convenient for the construction, acquisition or operation thereof, and embraces any capital expenditure which the governing body of the municipality shall deem to be made for a public purpose **including the refunding of any bonded indebtedness which may be outstanding on any existing project which is to be improved by means of a new project.** (emphasis added). §166.101(8), Florida Statutes (2024)

The Florida Supreme Court has held that refunded bonds themselves constitute a "project" within the definition of Section 166.101(8), Florida Statutes. State of Florida v. City of Daytona Beach, 360 So.2d 777 (Fla. 1978)(citing State of Florida v. City of Sunrise, 354 So.2d 1206 (Fla. 1978)).

The ultimate issue for the Municipalities in Alachua County is whether a potential refinance of the bank loan or self-financing incurred for projects under the 2017 surtax qualifies for debt service using 2023 surtax revenue. If they were a qualifying refunding bond, the answer would likely be in the affirmative.

As it is, the express language of the surtax statute does not extend to loans, to cities, or to indebtedness incurred prior to the 2023 surtax, and therefore does not provide immediate relief in this situation.

The undersigned recommends that the ISOB advise the Municipalities to:

- (1) Cease using 2023 surtax revenue to service indebtedness incurred for projects undertaken with 2017 surtax revenue;
- (2) Seek an advisory opinion from the Attorney General's Office as to the propriety of using 2023 surtax revenue to service loan debt for a 2017 project; and/or
- (3) Pursue a legislative amendment to Section 212.055 to expressly permit cities to use surtax revenue for debt service (i.e. refunding bonds or refinanced loans) so long as the original debt was incurred for a qualifying project undertaken through the infrastructure surtax.

Sincerely,

/s/ Patrice Boyes, Esq.  
PATRICE BOYES, ESQ.

PB/vya



Wild Spaces Public Places						
FY 2024 3rd Qtr Expenditures Report (Apr. 1, 2024 - Jun. 30, 2024)						
High Springs						
<b>Quarterly Revenue Received: \$</b>	<b>\$ 118,849.56</b>	<b>Cash on Hand (sum of 2017 plus 2023 Surtax Cash Remaining)</b>			<b>\$ 210,683.03</b>	
<b>2017 Surtax Cash Remaining: \$</b>	<b>\$ -</b>	<b>2023 Surtax Cash Remaining: \$</b>		<b>\$ 210,683.03</b>		
Funding Source	Capital / Operating	How Used	Where Used	Description of Purchase	Amount Expensed	Surtax Expense
	Capital	Open to the Public	City Wide	Trails & Parks Plan - GAI Consultants	\$ 27,758.31	2023 Surtax Expense
Expense reported in 2Q report, Order Canceled	Capital	Open to the Public	Catherine Taylor Park	(12) 6' round tables for Community Center	\$ (2,909.88)	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	Douglass Community Center labor for Handicap parking (last quarter cost was for the cement only)	\$ 1,800.00	2023 Surtax Expense
	Capital	Open to the Public	Catherine Taylor Park	Douglass Community Center remodel - final Florida Homes payment	\$ 206,659.75	2023 Surtax Expense
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			
Canoe Outpost						
Addition of WiFi	\$2,500	8/30/2024				

STEARNS WEAVER MILLER  
WEISSLER ALHADEFF & SITTERSON, P.A.

Patrice Boyes  
401 East Jackson Street, Suite 2100  
Post Office Box 3299  
Tampa, FL 33601  
Direct: (813) 222-5025  
Email: pboyes@stearnsweaver.com

February 3, 2025

Gina Peebles, Asst. County Manager  
Alachua County Manager's Office  
12 SE 1<sup>st</sup> Street  
Gainesville, FL 32601

Re: ISOB Question

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meeting. Similarly, another Municipality borrowed internally to fund a project under the 2017 Surtax and wishes to repay itself using 2023 surtax revenue.

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Sincerely,

/s/ Patrice Boyes, Esq.  
PATRICE BOYES, ESQ.


PB/vya

**From:** [Dallas Lee](#)  
**To:** [Gina Peebles](#)  
**Subject:** RE: Newberry 3rd Qtr. Surtax Report  
**Date:** Monday, November 25, 2024 9:47:41 AM  
**Attachments:** [image008.png](#)  
[image009.png](#)  
[image010.png](#)  
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\$285 – EDA Consultants: SW 254<sup>th</sup> Conceptual Drawings

**Dallas Lee**, CGFO, SHRM-CP, CPM | [\(he/him\)](#)  
Assistant City Manager/CFO | City of Newberry  
[www.NewberryFL.gov](http://www.NewberryFL.gov) | 352.472.2161 | 

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---

**From:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>  
**Sent:** Friday, November 22, 2024 9:20 AM  
**To:** Dallas Lee <[DLee@NewberryFL.gov](mailto:DLee@NewberryFL.gov)>  
**Subject:** RE: Newberry 3rd Qtr. Surtax Report

**WARNING -External Email.** Do not click links or open attachments unless verified.

...and they requested more detail on your Infrastructure description(s)...

---

**From:** Gina Peebles <[gpeebles@alachuacounty.us](mailto:gpeebles@alachuacounty.us)>

**Sent:** Friday, November 22, 2024 9:02 AM  
**To:** Dallas Lee <[DLee@NewberryFL.gov](mailto:DLee@NewberryFL.gov)>  
**Subject:** Newberry 3rd Qtr. Surtax Report

The Oversight Board tabled your 3<sup>rd</sup> Qtr. Surtax Report at their meeting Tuesday because it is critical to separate your 2017 vs. 2023 cash on hand and expenses. When the 2023 surtax was approved, the 2017 was sunset, so 2023 can't pay for O&M for 2017 capital (hope that makes sense). Please let me know how I can help you!



**Gina Peebles, CPRP**  
Assistant County Manager - Chief of Staff  
County Manager's Office  
12 SE 1st Street • Gainesville • FL • 32601  
352-337-6279 (office) • 352-538-8265 (mobile)



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**RESOLUTION 25- 01**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA, REPEALING RESOLUTION 22-105 ESTABLISHING THE WILD SPACES PUBLIC PLACES CITIZEN OVERSIGHT BOARD; ESTABLISHING A SURTAX REVENUE OVERSIGHT BOARD; ESTABLISHING A SUNSET DATE; ESTABLISHING THE MEMBERSHIP OF THE OVERSIGHT BOARD; ESTABLISHING THE RESPONSIBILITIES AND DUTIES OF THE OVERSIGHT BOARD; PROVIDING FOR THE TERM OF THE OVERSIGHT BOARD; ESTABLISHING PROCEDURES FOR THE CONDUCT OF MEETINGS AND OPERATION; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, on May 10, 2016, the Board of County Commissioners of Alachua County ("Board") adopted Ordinance 16-06 to impose a voter approved local government infrastructure surtax (the "Wild Spaces Public Places Surtax") to be utilized by Alachua County and the municipalities within Alachua County to acquire and improve conservation lands and create, improve and maintain parks and recreational facilities within Alachua County; and

**WHEREAS**, a referendum on said surtax was held on November 8, 2016, and the voters of Alachua County approved the Wild Spaces Public Places Surtax; and

**WHEREAS**, the ballot language for the referendum calls for 'Citizen Oversight'; and

**WHEREAS**, on March 28, 2017, the Board adopted Resolution 17-36 to establish the Wild Spaces Public Places Citizen Oversight Committee; and

**WHEREAS**, on August 11, 2020, the Board amended its Wild Spaced Public Places Citizen Oversight Committee Policy by repealed and replaced Resolution 17-36 with Resolution 20-78; and

**WHEREAS**, on September 13, 2022, the Board amended its Wild Spaced Public Places Citizen Oversight Committee Policy by repealed Resolution 20-78 with Resolution 22-105; and

**WHEREAS**, the Board now wishes to further amend the membership and scope of duties of the Citizen Oversight Board by repealing Resolution 22-105 with this Resolution; and

**WHEREAS**, on March 22, 2022, the Board adopted Ordinance No 2022-08, which, if approved by the electorate of Alachua County at the referendum to be held on November 08, 2022, will repeal and replace the Wild Spaced Public Places Surtax with a new 1.0 cent Infrastructure Surtax (the "New Local Government Infrastructure Surtax"); and

**WHEREAS**, this Resolution shall apply to the Wild Spaces Public Places Surtax and, if approved by referendum on November 8, 2022, then it also shall automatically become applicable to the New Local Government Infrastructure Surtax.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:**

**Section 1. Recitals.** The Board finds that the recitals set forth above are true and correct and are hereby incorporated into this Resolution.

**Section 2. Oversight Board Established.** The Board of County Commissioners of Alachua County, Florida (Board) hereby establishes the Local Government Infrastructure Surtax Citizen Oversight Board (Oversight Board).

**Section 3. Sunset.** The Oversight Board will sunset when the funds generated by the Wild Spaces Public Places Surtax and, if approved by referendum, the funds generated by the New Local Government Infrastructure Surtax, are fully expended. As used herein, the surtax revenue generated by the Wild Spaces Public Places Surtax and the New Local Government Infrastructure Surtax shall collectively be referred to herein as the "Surtax Revenue".

**Section 4. Membership and Qualifications.** The Oversight Board shall consist of no more than seven (7) voting members plus three (3) alternate members and shall serve staggering four-year terms. All members must be residents of Alachua County. Four (4) of the members plus one (1) alternate will be appointed by the County, two will be Citizen at Large positions, one will be an Auditor or Accountant, and one will be a Florida licensed professional such as an architect or engineer; two (2) of the members plus one (1) alternate shall reside within the Gainesville city limits and will be appointed by the City of Gainesville; and one (1) of the members plus one (1) alternate will be recommended by the eight remaining incorporated cities and appointed by the County. Members may not be County or municipal elected officials or employees.

**Section 5. Oversight Board Liaison.** The County Manager shall appoint a County staff employee to serve as the staff of, and liaison to, the Oversight Board. The liaison shall be responsible for assisting the Chair of the Oversight Board in preparing and distributing meeting agenda, and shall be responsible for noticing all meetings, taking and preparing minutes of all meetings, serving as staff to the Oversight Board, providing reports to the Board, and any other duties and responsibilities designated by the County Manager.

**Section 6. Responsibilities and Duties.** The responsibility of the Oversight Board shall be to:

1. Assure citizens and elected officials that all Surtax Revenues, including those expended by the County and each municipality, are expended only for the purposes authorized by Ordinance 16-07 and Ordinance 2022-08, respectively.
2. Track overall expenditure of the Surtax Revenues.
3. The Oversight Board may perform a pre-expenditure review of proposed Surtax Revenue expenditures and projects at the request of the municipalities or the County and advise them if they are surtax eligible.
4. The Oversight Board shall review Surtax Revenue expenditures and shall provide a written financial report of said expenditures for presentation to the Board on at least a quarterly basis. The Oversight Board Liaison shall be responsible for presenting the Oversight Board's financial report to the Board.
5. If the Oversight Board believes that a project or expenditure of a municipality or the County is not eligible use of Surtax Revenue or that additional information is



necessary to make a determination, the Oversight Board may perform an in-depth audit of the expenditure(s) and request that the municipality or County making the expenditure provide additional supporting documentation. If the Oversight Board determines that Surtax Revenue was expended on ineligible project or use, the Oversight Board Liaison shall notify the staff of the offending municipality or County and advise them of the deficiencies to allow the appropriate staff to review and correct issues associated with the expenditure. If the offending municipality or County does not report to the Oversight Board, by the next regularly scheduled Oversight Board meeting, the steps being taken to remedy the identified deficiencies, then the Oversight Board may immediately report its findings to the Board of County Commissioners, as well as the governing body of the offending municipality, if applicable. If the Oversight Board finds that the municipality or the County is not taking appropriate steps to remedy the identified deficiencies, then the Oversight Board may immediately report its findings to the Board of County Commissioners, as well as the governing body of the offending municipality, if applicable. If the Board of County Commissioners determines that Surtax Revenue was inappropriately used for ineligible expenditures, the Board of County Commissioners shall demand repayment and may take all steps necessary to effectuate that demand.

6. The Oversight Board Liaison shall request that the municipalities and County must certify annually to the Oversight Board that there was an audit of the prior fiscal year's Surtax Revenue expenditures and there were no findings.

**Section 7. Operations.** The Oversight Board shall comply with this Alachua County Oversight Board Policy and the *Rules of Procedure for Meetings of the Alachua County Board of County Commissioners*. The Oversight Board may adopt by-law to the extent they do not conflict with this Resolution or *Rules of Procedure for Meetings of the Alachua County Board of County Commissioners*.

1. **Elections.** The Oversight Board shall annually elect one of its members as Chair, and such other officers as the Oversight Board deems necessary to meet its needs. Vacancies in offices shall be filled by election at the next regular meeting following the date the vacancy occurred.
2. **Meetings.** Meetings of the Oversight Board or any subcommittee thereof, shall be open to the public and the media and shall be conducted in compliance with the Sunshine Law, Section 286.011, Florida Statutes. The County Manager or his or her designee shall produce minutes of the meetings which shall be submitted to the Oversight Board for approval. The Oversight Board shall meet at least once per quarter, or more often as necessary.

The Chair shall preside and conduct meetings of the Oversight Board according to the *Rules of Procedure for Meetings of Alachua County Board of County Commissioners*.

3. **Agenda.** The Chair shall be responsible for the meeting agenda. The County Manager or designee shall serve as staff liaison to the Oversight Board and shall aid in preparing and distributing the agenda prior to the meeting. The County Manager or designee, or any member of the Oversight Board may place an item on the agenda by notifying the Chair prior to the preparation of the agenda.

- 4. Subcommittees. Subcommittees comprised of members of the Oversight Board may be appointed by the Chair.
- 5. Quorum. A quorum will consist of 50% plus one of seated full or alternate members. Recommendations and decision of the Oversight Board must be made by a majority vote of those present and voting.
- 6. Attendance. The attendance policy for the Oversight Board shall be in accordance with the attendance policy for boards and committees set forth in the Alachua County Commission's Rules of Procedure.
- 7. Compensation. Members of the Oversight Board shall receive no compensation for the performance of their duties and responsibilities.
- 8. Reports. The Oversight Board will compile information received from the County and municipalities. The Oversight Board will provide a final report prior to ceasing operations. The Oversight Board shall copy all reports and communications to the County Manager or designee for forwarding to the Chair of the County Commission. Any Oversight Board reports required by the Alachua County Commission's Rules of Procedure shall be submitted in accordance with said Rules.

**Section 8. Repeal.:** Resolution 22-105, and any other resolution in conflict with this Resolution, is hereby repealed.

**Section 9. Effective Date.** This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session this 14th day of January, AD., 2025.

BOARD OF COUNTY COMMISSIONERS  
OF ALACHUA COUNTY, FLORIDA




**By: Charles S. "Chuck" Chestnut, Chair**

ATTEST:



J.K. Jess Irby, Clerk  
(SEAL)

Approved as to Form

DocuSigned by:  
  
70E5E81DBE1E4D3...  
Alachua County Attorney










# Item #4a, 25-00002, 01142025-Res2025-01

Final Audit Report

2025-01-17

Created:	2025-01-15
By:	Steve Donahey (asd@alachuaclerk.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAnYCoHyRn_ye9xn7qf_g0NIqIX-p8bdR_

## "Item #4a, 25-00002, 01142025-Res2025-01" History

-  Document created by Steve Donahey (asd@alachuaclerk.org)  
2025-01-15 - 9:41:34 PM GMT - IP address: 216.194.145.253
-  Document emailed to bocccchairsignature@alachuacounty.us for signature  
2025-01-15 - 9:42:08 PM GMT
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2025-01-17 - 1:53:05 PM GMT - IP address: 24.250.186.77
-  Signer bocccchairsignature@alachuacounty.us entered name at signing as Charles S. Chestnut, IV  
2025-01-17 - 1:53:51 PM GMT - IP address: 24.250.186.77
-  Document e-signed by Charles S. Chestnut, IV (bocccchairsignature@alachuacounty.us)  
Signature Date: 2025-01-17 - 1:53:53 PM GMT - Time Source: server- IP address: 24.250.186.77
-  Document emailed to jki@alachuaclerk.org for signature  
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-  Signer jki@alachuaclerk.org entered name at signing as Jess Irby  
2025-01-17 - 1:55:22 PM GMT - IP address: 216.194.145.253
-  Document e-signed by Jess Irby (jki@alachuaclerk.org)  
Signature Date: 2025-01-17 - 1:55:24 PM GMT - Time Source: server- IP address: 216.194.145.253
-  Agreement completed.  
2025-01-17 - 1:55:24 PM GMT

Wild Spaces Public Places						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
Alachua County						
		Cash on Hand (2017 + 2023 Surtax En		\$41,819,849.92		
2017 Surtax Ending Q3 Balance		\$22,699,667.18		2023 Surtax Ending Q3 Balance		\$17,208,388.25
Less 2017 Surtax Q4 Expenditures:		\$2,072,654.50		Plus 2023 Surtax Q4 Revenue:		\$5,598,263.79
2017 Surtax Ending Balance:		\$20,627,012.68		Less 2023 Surtax Q4 Expenditures:		\$1,613,814.80
				2023 Surtax Ending Balance:		\$21,192,837.24
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of		
2017 Surtax Expense	Capital	Lake Santa Fe - Winchester Property	\$78,894.58	Land Acquisition: Lake Santa Fe - Winchester property (fee simple) - Acquisition of 41.27 acres of environmentally sensitive lands (including closing costs and closing attorney fees)		
2017 Surtax Expense	Capital	Lochloosa Forest Connector - Rimes Property	\$1,179,662.75	Land Acquisition: Lochloosa Forest Connector- Rimes property (fee simple) - Acquisition of 156.05 acres of environmentally sensitive lands (including closing costs and closing attorney fees). Joint acquisition with SJRWMD.		

2017 Surtax Expense	Capital	Lochloosa Slough Flatwoods - Jackson Heirs property	\$331,122.94	Land Acquisition: Lochloosa Slough Flatwoods - Jackson Heirs property (fee simple) - Acquisition of 119.86 acres of environmentally sensitive lands (including closing costs and closing attorney fees).		
2017 Surtax Expense	Operating	Land Acquisition - Negotiation and Due Diligence: Lochlosa Connector - Rimes, Lake Santa Fe - Winchester, Buck Bay Flatwoods - Burnsed, Watermelon Pond - Howell, Lochloosa Slough - Tompkins, Watermelon Pond - Biro, Watermelon Pond- Howell, Lake Forest Creek - K Squared, Rayonier, Weyerhaeuser	\$134,946.29	Professional services for land acquisition due diligence process: Title search, Phase 1 Environmental Assessments, Boundary Surveys, Baseline Documentation Reports for Conservation Easements, Land Acquisition Negotiator Services		

2017 Surtax Expense	Operating	Land Stewardship - Initial Improvements: Four Creeks Preserve, Black Lake Preserve, Buck Bay Flatwoods Preserve, Lochloosa Slough Preserve, Santa Fe River Preserve, Lake Alto Preserve, Phifer Flatwoods Preserve, Little Lake Santa Fe Preserve	\$125,052.18	Initial site improvements on WSPP-acquired properties (fireline establishment, service road improvements, wildfire fuel reduction, invasive plant management, solid waste removal, reforestation, recreational master planning, etc.)		
2017 Surtax Expense	Capital	Land Acquisition Program	\$49,205.00	Field vehicle for Land Acquisition staff (2024 Ford F-150)		
2017 Surtax Expense	Operating	Veterans Park	\$3,036.00	Vets Park Improvements, including stormwater management, planning, design, construction, and studies		
2017 Surtax Expense	Operating	Cuscowilla	\$10,537.66	Installation of a new Low Ropes Course at Cuscowilla		
2017 Surtax Expense	Operating	Freedom Community Center	\$4,839.00	To purchase and install a power door controller for the Freedom Center Retrofit for emergency situations		

				Water testing, utilities, phone, internet, copier rental and maintenance, Fleet charges for the County-owned equipment, CORA Insurance charge, uniforms for camp seasonal staff, camp- related supplies such as food or equipment, field trips, bus rental from Alachua County Sheriff's Office, training & memberships for both full time and seasonal staff.		
<i>2017 Surtax Expense</i>	Operating	Cuscowilla	\$155,358.10			
		Subtotal	\$2,072,654.50			

2023 Surtax Expense	Operating	Land Acquisition - Due Diligence: Santa Fe River -Block, Barr Hammock-Fiol, Lochloosa Slough, Lake Santa Fe - Winchester, Watermelon Pond - Elliott, Lochloosa Slough - Tompkins, Watermelon Pond - Dumford, Watermelon Pond-Howell, Lake Forest Creek - K Squared, Rayonier, Weyerhaeuser	\$85,430.34	Professional services for land acquisition due diligence process:Title search, Phase 1 Environmental Assessments, Boundary Surveys, Baseline Documentation Reports for Conservation Easements, Land Acquisition Negotiator Services		
2023 Surtax Expense	Operating	Land Stewardship - Initial Improvements and Operating Supplies: Lochloosa Slough Preserve, santa Fe River Preserve, Watermelon Pond Preserve	\$55,574.50	Initial site improvements on WSPP-acquired properties (fireline establishment, service road improvements, wildfire fuel reduction, invasive plant management, solid waste removal, reforestation, recreational master planning, etc.), Board-approved personnel costs		



2023 Surtax Expense	Capital	Watermelon Pond - Elliott Property	\$151,058.50	Land Acquisition: Watermelon Pond - Elliot Conservation Easement - Acquisition of conservation easement over 39.14 acres of environmentally sensitive lands (including closing costs and closing attorney fees).		
2023 Surtax Expense	Capital	Watermelon Pond - Howell Property	\$1,000.00	Option Payment for Watermelon Pond - Howell Conservation Easement option contract.		
2023 Surtax Expense	Capital	Land Conservation Facility	\$42,885.00	Professional Services for Land Conservation Facility - Planning Phase		
2023 Surtax Expense	Capital	Jonesville Park	\$60,606.00	Renovation of Jonesville Soccer Fields 2 & 3 (remove existing grass, rototill, laser level, and resod)		
2023 Surtax Expense	Capital	Jonesville Park	\$8,480.00	A&E expenses for the new pickleball court construction at Jonesville		

<b>2023 Surtax Expense</b>	<b>Capital</b>	<b>Jonesville Park</b>	<b>\$25,840.00</b>	A&E expenses for the new soccer stadium construction at Jonesville		
2023 Surtax Expense	Capital	Poe Springs Park	\$14,500.00	Poe Springs Park restroom building replacement		
2023 Surtax Expense	Capital	Veterans Memorial Park	\$807,905.86	Vets Park Improvements for the new playground, entry driveway, parking lot, sidewalks, and stormwater/utility infrastructure along with additional site lighting, landscaping, and irrigation.		
2023 Surtax Expense	Capital	Cuscowilla	\$310,465.00	Installation of a new 65' x 120' open pavilion over the sports court location at Cuscowilla		
2023 Surtax Expense	Capital	Copeland Park	\$8,387.50	A&E expenses relating to master planning for Copeland		
2023 Surtax Expense	Capital	Monteocha Park	\$13,722.50	A&E expenses relating to master planning for Monteocha		
2023 Surtax Expense	Capital	West End Park	(\$4,983.00)	Refund for the land acquisition purchase due to overpayment upon final review.		

2023 Surtax Expense	Capital	West End Park	\$32,942.60	Improvements to former West End Golf Course. Dumpster rentals, Skid steer rentals, and soil assessments		
		Subtotal	\$1,613,814.80			
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			
Veterans Park Playgroun	452,731	Oct-24	Inclusive playground			
Veterans Park Site Impro	230,212	Nov-24	Addt parking, accessibility improvements, utilities, and stormwater mgmt			
Poe Springs Restrooms	650,000	2025	Replacement/upgrade of existing springside restrooms			
Copeland Park Improver	300,000	2025	Replacement/upgrade of existing playground, accessibility improvements, and addt amenities as appropriate			

			Replacement/upgrade of existing playground, accessibility improvements, and addt amenities as appropriate			
Monteocha Park Improv	296,000	2025				
Jonesville Park Soccer St	667,860	2025	Soccer Stadium w/addt parking			
Jonesville Park Picklebal	388,120	2025	New lighted pickleball courts			
Pinesville (St. Peter) Par	184,300	2026	A&E for new pocket park w/amenities			
West End Park	490,000	2029	Development of new community park w/amenities			

Wild Spaces Public Places						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
Alachua						
				<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):	<b>\$ 198,375.72</b>	
<b>2017 Surtax Ending Q3 Balance</b>		<b>\$ -</b>		<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 756,534.27</b>	
<b>Less 2017 Surtax Q4 Expenditures:</b>		<b>\$ -</b>		<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 196,825.03</b>	
<b>2017 Surtax Ending Balance:</b>		<b>\$ -</b>		<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ 754,983.58</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 198,375.72</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
2023 Surtax Expense	Capital	HBRC	\$ 13,817.58	Park fencing along NW 145th Avenue - All Florida Enterprises		
2023 Surtax Expense	Capital	HBRC	\$ 29,000.00	Repurposing of courts for Pickleball - Tennis Unlimited		
2023 Surtax Expense	Capital	HBRC	\$ 712,166.00	Lighting upgrades to multi-purpose/ballfields - Musco Lighting		
		<i>Subtotal</i>	\$ 754,983.58			
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			
Musco Lighting	\$ 1,122,250	September 2024	Upgrades to ballfields - address standards and safety. Total estimate includes County WSPP grant \$333,333.			
Sunshades	\$ 35,000	TBD	Upgrades for safety and protection			
Fencing/Backstops	\$ 65,000	TBD	Reshaping fields with backstop kneewall			
Teepee Netting	\$ 30,000	TBD	Enhanced netting - safety			
PA System	\$ 15,000	October 2024	Tournament/Event/activities			
Legacy Canopies	\$ 41,000	December 2024	Cantilever canopies on nothside of Legacy			
Disc Golf Course	\$ 48,000	TBD	Addition Legacy Disc Golf Course			
Skate Park Upgrade	\$ 200,000	December 2024	Renovation/reconfiguration HBRC Skate Park			
NOTE: Quarterly Revenue Received includes interest allocation						

Wild Spaces Public Places

FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)

**Archer**

		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$ 141,925.35</b>		
<b>2017 Surtax Ending Q3 Balance</b>	<b>\$ 60,647.32</b>			<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 81,278.03</b>	
<b>Less 2017 Surtax Q4 Expenditures:</b>	<b>\$ -</b>			<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ -</b>	
<b>2017 Surtax Ending Balance:</b>	<b>\$ 60,647.32</b>			<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 81,278.03</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
<i>2017 Surtax Expense</i>	Operating					
<i>2017 Surtax Expense</i>	Capital					
		<i>Subtotal</i>	\$ -			
<i>2023 Surtax Expense</i>	Capital					
		<i>Subtotal</i>	\$ -			
<b>Anticipated Projects</b>						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Wild Spaces Public Places						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
Gainesville						
		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$ 29,630,266.95</b>		
<b>2017 Surtax Ending Q3 Balance</b>		<b>\$ 14,102,157.65</b>		<b>2023 Surtax Ending Q3 Balance</b>		<b>\$ 14,222,486.00</b>
<b>Less 2017 Surtax Q4 Expenditures:</b>		<b>\$ 1,160,567.17</b>		<b>Plus 2023 Surtax Q4 Revenue:</b>		<b>\$ 2,604,811.34</b>
<b>2017 Surtax Ending Balance:</b>		<b>\$ 12,941,590.48</b>		<b>Less 2023 Surtax Q4 Expenditures:</b>		<b>\$ 138,620.87</b>
				<b>2023 Surtax Ending Balance:</b>		<b>\$ 16,688,676.47</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expended</b>	<b>Description of Purchase</b>		
<i>2017 Surtax Expense</i>	Capital	A. Quinn Jones Museum & Cultural Center	\$ 5,030.94	Installation of new track lighting for the museum		
<i>2017 Surtax Expense</i>	Capital	Abby Wambach Park (previously named Forest Park)	\$ 25,695.00	Park signage. New scoreboards. New fencing. Bollard installation and roadway zippers (pedestrian safety). Replacement park benches (for the park renaming). Sports lighting installation, park construction and park		
<i>2017 Surtax Expense</i>	Capital	ADA Improvements: Lincoln Park and Albert "Ray" Massey Park	\$ 36,451.20	ADA Improvements: Concrete sidewalk replacement and new concrete sidewalk construction at Lincoln Park and Albert "Ray" Massey Park		
<i>2017 Surtax Expense</i>	Capital	Alfred A. Ring Park	\$ 156.07	Advertising for the invitation to bid for the Alfred A. Ring Park Boardwalk		
<i>2017 Surtax Expense</i>	Capital	Boulevard Springs Nature Park & Boulevard Springs Historic Water Works Building	\$ 132,338.64	Design services for future building and site improvements and construction cost estimating services		
<i>2017 Surtax Expense</i>	Capital	City Hall Plaza	\$ 950.00	Topographic surveying services		
<i>2017 Surtax Expense</i>	Capital	Citywide Signage	\$ 2,186.19	Fabrication of new park signage at multiple locations		
<i>2017 Surtax Expense</i>	Capital	Crosswalks to Parks	\$ 49,569.44	Crosswalk installation to Abby Wambach Park across SW 43rd Street		
<i>2017 Surtax Expense</i>	Capital	Duval Park	\$ 92.96	Advertising for the invitation to bid for the Duval Park Improvement		
<i>2017 Surtax Expense</i>	Capital	Fred Cone Park	\$ 29,770.85	New irrigation well pump		
<i>2017 Surtax Expense</i>	Capital	Greentree Park	\$ 3,736.58	Public meeting advertisement and tree removal to support future dog		
<i>2017 Surtax Expense</i>	Capital	H. Spurgeon Cherry Pool	\$ 3,196.30	New drop ceiling in the IT closet at H. Spurgeon Cherry Pool		

2017 Surtax Expense	Capital	Hippodrome (the Old Post Office)	\$ 153,353.61	Gutter replacement and roof repair project
2017 Surtax Expense	Capital	Ironwood Golf Course	\$ 96.67	Advertising for the invitation to bid for the irrigation controls replacement project
2017 Surtax Expense	Capital	Kiwanis Challenge Park	\$ 79.34	Advertising for the invitation to bid for the Kiwanis Challenge Park Track Improvement project (re-bid)
2017 Surtax Expense	Capital	Lincoln Yard Park	\$ 47,394.61	Construction of a new neighborhood park (installation of an aggregate
2017 Surtax Expense	Capital	Morningside Nature Center	\$ 13,682.40	New fencing installed around the farm. Gutters installed on the schoolhouse. New ADA ramp to the schoolhouse building.
2017 Surtax Expense	Capital	Northside Park	\$ 1,645.00	AED to support pickleball and other activities at the park
2017 Surtax Expense	Capital	Oakview Park	\$ 2,245.45	New informational kiosk for the park
2017 Surtax Expense	Capital	Office Supplies	\$139.49	Office supplies: moleskin classic notebook, mouse pad, keyboard,
2017 Surtax Expense	Operating	Operations & Maintenance	\$ 256,810.35	O&M for improvements at Fred Cone Park, Hogtown Creek Headwaters Nature Park, Oakview Park, Reserve Park, Unity Park, Clarence R. Kelly
2017 Surtax Expense	Capital	Park and Field Lighting Overhaul	\$ 201,692.70	Field lighting upgrades at Albert "Ray" Massey Park and Greentree Park
2017 Surtax Expense	Capital	Rosa B. Williams Center	\$ 1,465.60	Purchase of a new water fountain for the facility
2017 Surtax Expense	Capital	Split Rock Preserve	\$ 4,807.47	Additional hardware needed for the boardwalk project and bollard
2017 Surtax Expense	Capital	Thelma A. Boltin Center	\$ 14,658.54	Design services, construction cost estimating and scaffolding
2017 Surtax Expense	Capital	Thomas Center A	\$ 7,923.73	Roof repair over the gallery
2017 Surtax Expense	Capital	Tom Petty Park	\$ 144,290.33	Design services for the pickleball courts and restroom project. New
2017 Surtax Expense	Capital	Trailheads & Bike Trails	\$ 21,107.71	Design services for the NE 31st Avenue Trail, SW 47th Avenue Phase 2 Trail, and Sweetwater Recreational Trail
		<i>Subtotal</i>	\$ 1,160,567.17	
2023 Surtax Expense	Capital	Tom Petty Park	\$ 11,089.90	Demolition of the old racquetball courts at Tom Petty Park to make way
2023 Surtax Expense	Capital	Construction Administration; Payroll, Benefits, Workers' Comp	\$ 127,530.97	Project management staffing
		<i>Subtotal</i>	\$ 138,620.87	



Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Wild Spaces Public Places

FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)

**Hawthorne**

		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$ 301,873.83</b>	
<b>2017 Surtax Ending Q3 Balance</b>		<b>\$ 143,346.92</b>		<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 132,559.70</b>
<b>Less 2017 Surtax Q4 Expenditures:</b>		<b>\$ -</b>		<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 25,967.21</b>
<b>2017 Surtax Ending Balance:</b>		<b>\$ 143,346.92</b>		<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 158,526.91</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>	
				No expenditures this quarter	
Anticipated Projects					
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>		

Wild Spaces Public Places

FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)

**High Springs**

		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$ 109,419.13</b>	
<b>2017 Surtax Ending Q3 Balance</b>		<b>\$ -</b>		<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 113,383.72</b>
<b>Less 2017 Surtax Q4 Expenditures:</b>		<b>\$ -</b>		<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 110,021.21</b>
<b>2017 Surtax Ending Balance:</b>		<b>\$ -</b>		<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ 114,220.80</b>
				<b>Plus Sale of Assets</b>	<b>\$ 235.00</b>
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 109,419.13</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>	
<i>2023 Surtax Expense</i>	Capital	Canoe Outpost	\$ 92,084.64	Debt Service Payment	
<i>2023 Surtax Expense</i>	Capital	City Wide	\$ 882.45	Parks Master Plan	
<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 1,748.00	70 Folding Chairs	
<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 15,620.00	Wood Mortis Fence	
<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 260.00	Hardwound Paper Towel Dispensers	
<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 10.75	Red Mulch	
<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 41.91	Chain for Gate	
<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 936.66	Refrigerator	
<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 1,161.95	Heated Holding Cabinet	
<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 59.64	Sheet pan for Warming Cabinet	
<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 999.84	(8) 8' tables (round)	
<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 84.98	(1) 8' table (rectangle)	

<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 129.98		folding table cart	
<i>2023 Surtax Expense</i>	Capital	Douglass Community Center	\$ 200.00		Gutter installation	
		<i>Subtotal</i>	\$ 114,220.80			
		Revenue Douglass	\$ 235.00		Sale of old sinks from renov.	
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Wild Spaces Public Places

FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)

**LaCrosse**

		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$ (8,795.96)</b>		
<b>2017 Surtax Ending Q3 Balance</b>				<b>2023 Surtax Ending Q3 Balance</b>		<b>\$ (14,042.98)</b>
<b>Less 2017 Surtax Q4 Expenditures:</b>				<b>Plus 2023 Surtax Q4 Revenue:</b>		<b>\$ 5,247.02</b>
<b>2017 Surtax Ending Balance:</b>			<b>\$ -</b>	<b>Less 2023 Surtax Q4 Expenditures:</b>		<b>\$ 5,247.02</b>
				<b>2023 Surtax Ending Balance:</b>		<b>\$ (8,795.96)</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
2023 Surtax Expense	Capital	49th Terrace Trail	\$ 5,247.02	Reimburse General Fund loan for completion of this project		
		<i>Subtotal</i>	\$ 5,247.02			
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Wild Spaces Public Places

FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)

**Micanopy**

		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$ 164,856.00</b>	
<b>2017 Surtax Ending Q3 Balance</b>		<b>\$ 32,674.00</b>		<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 120,360.00</b>
<b>Less 2017 Surtax Q4 Expenditures:</b>		<b>\$ -</b>		<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 11,822.00</b>
<b>2017 Surtax Ending Balance:</b>		<b>\$ 32,674.00</b>		<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 132,182.00</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>	
				No expenditures this quarter	
<b>Anticipated Projects</b>					
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>		

Wild Spaces Public Places

FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)

**Newberry**

		<b>Cash on Hand</b> (2017 + 2023 Surtax Ending Balance):		<b>\$ 1,275,441.19</b>	
<b>2017 Surtax Ending Q3 Balance</b>		<b>\$ 310,647.28</b>		<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 947,678.21</b>
<b>Less 2017 Surtax Q4 Expenditures:</b>		<b>\$ 127,506.40</b>		<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 144,622.10</b>
<b>2017 Surtax Ending Balance:</b>		<b>\$ 183,140.88</b>		<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 1,092,300.31</b>
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>	
<i>2017 Surtax Expense</i>	Capital	ENSC	\$ 593.75	Inspection Services for ENSC Parking Lot Construction	
<i>2017 Surtax Expense</i>	Capital	Jimmy Durden	\$ 800.00	Title Search for close out of FRDAP/Baseball field construction	
<i>2017 Surtax Expense</i>	Capital	ENSC	\$ 44,985.00	ENSC Gym Design	
<i>2017 Surtax Expense</i>	Capital	IFAS/Canterbury	\$ 80,286.00	Annual Loan Payment for purchase of IFAS Land	
<i>2017 Surtax Expense</i>	Capital	ENSC	\$ 841.65	ENSC Inclusive Play Ground - As Built Plans	
		<i>Subtotal</i>	\$ 127,506.40		
Anticipated Projects					
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>		
New Gym	\$6m	12/1/2025			
Multipurpose Fields	\$900k	12/1/2025			
Road Improvements at	\$600k	4/1/2025	Nearly completed		

Wild Spaces Public Places							
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)							
<b>Waldo</b>							
		<b>Cash on Hand (2017 + 2023 Surtax Ending Balance):</b>		<b>\$ 275,033.25</b>			
<b>2017 Surtax Ending Q3 Balance</b>	<b>\$ 168,273.53</b>			<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 87,653.50</b>		
<b>Less 2017 Surtax Q4 Expenditures:</b>	<b>\$ -</b>			<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 19,106.22</b>	** See Note	
<b>2017 Surtax Ending Balance:</b>	<b>\$ 168,273.53</b>			<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>		
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 106,759.72</b>		
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>			
				No expenditures this quarter			
Anticipated Projects							
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>				

\*\* Note - 3rd Quarter Adjustment Received after report was created - \$ 3602.25. This amount is included in Q4 Surtax Revenue



Infrastructure					
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)					
Aachua County					
		<b>Cash on Hand</b> (2023 Surtax Ending Balance):		<b>\$ 19,370,768.30</b>	
				<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 20,179,566.19</b>
				<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 5,650,929.63</b>
				<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ 808,797.89</b>
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 19,370,768.30</b>
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase	
Infrastructure Surtax	Personal Services	N/A	\$ 23,163.00	CSS - Housing - Kevin Lynn salary/fringe	
Infrastructure Surtax	Operating	N/A	\$ 10,000.00	FL Housing Coalition - assessment	
Infrastructure Surtax	Operating	N CR 225 Crack Seal	\$ (8,491.83)	Crack Seal CR 225 from Gainesville Raceway to NW 156th Ave	
Infrastructure Surtax	Operating	N Main St Crack Seal	\$ (9,911.19)	Crack Seal Main Street from NW 16th Ave to NE 39th Ave	
Infrastructure Surtax	Operating	N CR225 Crack Seal	\$ 129,912.86	Crack Seal CR 225 from NE 53rd Ave tp Gainesville Raceway	
Infrastructure Surtax	Operating	Pinewoods Area Roads (NW 46 Ter)	\$ 971.76	Roads Rehab Minor NW 46 Terr from NW 23rd Ave to Northern End	
Infrastructure Surtax	Operating	Lake Forest Farms (NE 1st Ave, NE 45th Terr, NE 46th St, and NE 4th Rd)	\$ 723.90	Roads Rehab Minor Lake Forest Farms	
Infrastructure Surtax	Operating	Celebration Oaks (SE 21 Ln, SE 22 Pl, SE 30 Dr and SE 30 St)	\$ 170.72	Roads Rehab Minor Celebration Oaks	
Infrastructure Surtax	Operating	Orange Heights (NE 172 Terr, NE 70 Ave, NE 71 Pl, and NE 92 Pl)	\$ 994.15	Roads Rehab Minor Orange Heights	
Infrastructure Surtax	Capital	SW 20 Ave/SW 24 Ave P	\$ (318.74)	Road Preservation SW20AVE/SW24 Ave from SW 75th ST to Hogtowne	
Infrastructure Surtax	Capital	SW 24 Ave Minor Rehab	\$ 167,886.56	Road Rehab Minor SW 24 Ave from SW 122ST to SW 75 ST	

Infrastructure Surtax	Capital	Fairbanks Area Roads (NE 73rd Ave, NE 74th Pl, NE 76th Ave, NE 51st Terr, NE 52nd Terr, and NE 53rd Terr)	\$ 182,896.72	Road Rehab Minor Fairbanks Area Roads
Infrastructure Surtax	Capital	SW 20 Avenue	\$ 1,114.30	Road Preservation SW 20th Ave from Hogtowne Creek to SR 121
Infrastructure Surtax	Capital	Kincaid Area Roads (SE19 Ave, SE 20 Ave, SE 32 St, and SE 32 Ter)	\$ 1,727.09	Roads Rehab Minor Kincaid Area Roads
Infrastructure Surtax	Capital	Idlywild Area Roads (SW 18 St, SW 19 St, SW 20 St and SW 35 Ave)	\$ 515.18	Roads Rehab Minor Idlywild Area Roads
Infrastructure Surtax	Capital	Lake Ridge Area Roads (NE 2 Ave, NE 3 Pl, NE 47 Ter, NE 48 Ter, NE 4 Pl, and NE 50 Ter)	\$ 1,093.09	Roads Rehab Minor Lake Ridge Area Roads
Infrastructure Surtax	Capital	Orange Heights Area Roads (NE 168 Ter, NE 172 Ter, NE 70 Ave, NE 71 Pl and NE 72 Pl)	\$ 224.11	Roads Rehab Minor Lake Ridge Area Roads
Infrastructure Surtax	Capital	Pinewoods Area Roads (NW 55 St, NW 19 Pl, NW 22 Pl, NW 56 Ter, NW 57 Ter, NW 58 Ter )	\$ 3,486.99	Roads Rehab Minor Pinewoods Area Roads
Infrastructure Surtax	Capital	Lochloosa Area Roads (SE 162 Ave, SW 163 Ave, SE 165 Ave and SE 207 St)	\$ 295,371.57	Roads Rehab Minor Lochloosa Area Roads

Infrastructure Surtax	Capital	Arredondo Area Roads (SW 49 Pl, SW 63 Ct, SW 64 St, SW 65 Ct, SW 66 St, SW 52 Ave, SW 53 Ave, SW 51 Ave, SW 54 Ave, SW 55 Pl, SW 67 St, SW 67 Ter, SW 68 St, SW 69 St, SW 70 Ter, and SW 69 Ter)	\$ 6,558.13	Roads Rehab Minor Arredondo Are Roads		
Infrastructure Surtax	Capital	NE CR 1471 Major Rehab	\$ 709.52	Roads Rehab Major CR 1471 from NE 143rd Ave to Bradford Line		
		<i>Subtotal</i>	\$ 808,797.89			
<b>Anticipated Projects</b>						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			
Economic Development - Workforce Housing Staff	\$100,000.00	Annual staffing	Housing Strategic Development Coordinator			
Economic Development - Workforce Housing Consultant	\$20,000.00	August 31, 2024	Florida Housing Coalition - Community Land Trust			
SW 20 Ave/SW 24 Ave Preservation (Fr SW75th St to Hogtowne Creek)	\$519,921	September 2024				
SW24 Ave Minor Rehab (Fr SW122 St to SW 75th St)	\$2,857,429					
Idlywild Area Roads (SE 18 ST, SW 19 ST, SW 20 St, and SW 35 Ave)	\$515,582	Ready for construction to be constructed after Arrendondo				

Celebration Oaks Roads (SE 21 Ln, SE 22 Pl, SE 30 Dr, and SE 30 St)	\$114,982	Purchase orders issued and construction will occur with the Kincaid Area Roads project				
Kincaid Area Roads (SE 19 Ave, SE 20 Ave, SE 32 ST, and SE 32 Terr)	\$422,104	Work expected to begin after Pinewoods Completion				
SW 20 Avenue Rehab – Minor Rehab	\$1,878,523	Work scheduled for Fall 2024				
NE1 St/CR2082/CR234 Major PP Maint Office to US441	\$5,922,472	Preparing bid documents				
Lochloosa Area Roads (SE 162 Ave, SW 163 Ave, SE 165 Ave and SE 207 St)	\$158,386	Construction began May 20, 2024.				
Pinewoods Area Roads (NW 46 Ter, NW 55 St, NW 19 Pl, NW 22 Pl, NW 56 Ter, NW 57 Ter, NW 58 Ter )	\$718,367	Project scheduled for construction Summer 2024.				
Arredondo Area Roads (SW 49 Pl, SW 63 Ct, SW 64 St, SW 65 Ct, SW 66 St, SW 52 Ave, SW 53 Ave, SW 51 Ave, SW 54 Ave, SW 55 Pl, SW 67 St, SW 67 Ter, SW 68 St, SW 69 St, SW 70 Ter, and SW 69 Ter)	\$738,799	Construction scheduled for Fall 2024				

Fairbanks Area Roads (NE 73rd Ave, NE 74th Pl, NE 76th Ave, NE 51st Terr, NE 52nd Terr, and NE 53rd Terr)	\$171,399	Final payment and closeout the first week of August				
NE CR 1471 (US 301 to Bradford County Line)	\$8,031,834	Design only in FY24				
Orange Heights Area Roads (NE 172 Terr, NE 70 Ave, NE 71 Pl, NE 72 Pl)	\$492,917	Design only in FY24				
Lake Ridge Area Roads (NE 2 Ave, NE 3 Pl, NE 4 Pl, NE 47 Terr, NE 48 St, NE 48 Ter, NE 50 Terr)	\$231,010	Design only in FY24				
Lake Forest Farms Area (NE 1 Ave, NE 4 Rd, NE 45 Terr, NE 46 St, NE 46 Terr)	\$220,369	Design only in FY24				
NE/NW 156 Avenue Minor Rehab	\$3,801,845	Design only in FY24				
NW 76 Drive / West University Avenue Sidewalk	\$333,946	Design only in FY24				
NW 75 Drive Sidewalk	\$171,635	Design only in FY24				
NW 76 Boulevard Sidewalk	\$682,780	Design only in FY24				

Infrastructure						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
Alachua						
			<b>Cash on Hand</b> (2023 Surtax Ending Balance):	<b>\$ 1,227,041.63</b>		
				<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 1,018,644.69</b>	
				<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 208,396.94</b>	
				<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 1,227,041.63</b>	
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
				No expenditures this quarter		
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			
New Community/Senior Center	\$1,400,000.00	FY 26	Build new Community/Senior Center			
NOTE: Quarterly Revenue Received includes interest allocation						

Infrastructure						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
Archer						
			<b>Cash on Hand</b> (2023 Surtax Ending Balance):	<b>\$ 90,953.97</b>		
				<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 90,953.97</b>	
				<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ -</b>	
				<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 90,953.97</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Infrastructure						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
Gainesville						
				<b>Cash on Hand</b> (2023 Surtax Ending Balance):	<b>\$ 8,897,687.91</b>	
				<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 6,114,688.69</b>	
				<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 2,826,912.55</b>	
				<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ 43,913.33</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 8,897,687.91</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
<i>2023 Surtax Expense</i>	Capital	<i>Program-3-508 Infrastru</i>	\$ 43,913.33	Payroll		
		<i>Subtotal</i>	\$ 43,913.33			
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			
PRJ-000706 GFR Admini	\$ 1,000,000.00	9/30/2026	Phase 1 completed summer 2024. Phase 2 TBD			
PRJ-000709 NE 9th Stree	\$ 5,200,000.00	5/31/2027				
PRJ-000711 Southwest Public Safety Center/Fire Station #9	\$ 28,500,000.00	9/30/2026				
PRJ-000712 Eastside Fire Station (EHEDI Site)	\$ 15,500,000.00	9/30/2026				
PRJ-000713 GPD Property and Evidence Bldg	\$ 18,000,000.00	6/30/2027				
PRJ-000714 Public Works Hurricane Hardened Building	\$ 26,800,000.00	TBD				



Program-3-509 Affordable Housing Setaside	\$ 870,000.00	TBD	Estimated cost is an annual appropriation			
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Infrastructure						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
Hawthorne						
			<b>Cash on Hand</b> (2023 Surtax Ending Balance):	<b>\$ 176,841.16</b>		
				<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 150,873.96</b>	
				<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 25,967.20</b>	
				<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 176,841.16</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
				No expenditures this quarter		
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Infrastructure						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
High Springs						
			<b>Cash on Hand</b> (2023 Surtax Ending Balance):	<b>\$ 561,663.19</b>		
				<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 451,642.07</b>	
				<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 110,021.12</b>	
				<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 561,663.19</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
				No expenditures this quarter		
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Infrastructure						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
LaCrosse						
			<b>Cash on Hand</b> (2023 Surtax Ending Balance):	<b>\$ 32,669.13</b>		
				<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 27,422.09</b>	
				<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 5,247.04</b>	
				<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 32,669.13</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
				No expenditures this quarter		
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Infrastructure						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
Micanopy						
			<b>Cash on Hand</b> (2023 Surtax Ending Balance):	<b>\$ (1,838.00)</b>		
				<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ (13,660.00)</b>	
				<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 11,822.00</b>	
				<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ (1,838.00)</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
				No expenditures this quarter		
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			

Infrastructure						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
Newberry						
			<b>Cash on Hand</b> (2023 Surtax Ending Balance):	<b>\$ 892,074.37</b>		
				<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 747,454.37</b>	
				<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 144,620.00</b>	
				<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 892,074.37</b>	
<b>Surtax Expense</b>	<b>Capital / Operating</b>	<b>Where Used</b>	<b>Amount Expensed</b>	<b>Description of Purchase</b>		
				No expenditures this quarter		
Anticipated Projects						
<b>Project Title</b>	<b>Estimated Cost</b>	<b>Estimated Completion Date</b>	<b>Notes</b>			
SW 15th Ave	\$2.1m	Dec-25	Currently out for bid			
SW 254th	\$400k	25-Sep				

Infrastructure						
FY 2024 4th Qtr Expenditures Report (Jul. 1, 2024 - Sep. 30, 2024)						
Waldo						
				<b>Cash on Hand</b> (2023 Surtax Ending Balance):	<b>\$ 42,146.09</b>	
				<b>2023 Surtax Ending Q3 Balance</b>	<b>\$ 23,039.87</b>	
				<b>Plus 2023 Surtax Q4 Revenue:</b>	<b>\$ 19,106.22</b>	**See Note
				<b>Less 2023 Surtax Q4 Expenditures:</b>	<b>\$ -</b>	
				<b>2023 Surtax Ending Balance:</b>	<b>\$ 42,146.09</b>	
Surtax Expense	Capital / Operating	Where Used	Amount Expensed	Description of Purchase		
				No expenditures this quarter		
Anticipated Projects						
Project Title	Estimated Cost	Estimated Completion Date	Notes			

\*\* Note - 3rd Quarter Adjustment Received after report was created - \$ 3602.24. This amount is included in Q4 Surtax Revenue

# Member Attendance Report

## Infrastructure Surtax Citizen Oversight Board

Alachua County	Oct 24, 2023	Jan 22, 2024	Feb 26, 2024	Apr 29, 2024	Jul 22, 2024	Nov 19, 2024
Jill Cunningham	P	A	P	P	P	P
Eric Drummond	P	P	P	P	P	P
Steve Howard	P	A	P	P	A	P
Jack Kulas		P	P	P	P	P
Nancy Wilkinson (alternate)				P	P	P
<b>City of Gainesville</b>						
Makyla Mafi				P	P	A
David Ruiz	P	P	P	P	P	P
Mary Lou Hildreth					P	A
<b>Small Cities (not Gainesville)</b>						
Ross Ambrose				P	P	P
Vacant (alternate)						