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MEETING NOTICE

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

There will be a meeting of the North Central Florida Regional Planning Council on **August 24, 2023**. The meeting will be held as a hybrid meeting in-person at the **Holiday Inn Hotel and Suites, Suwannee Room, 213 Southwest Commerce Boulevard, Lake City, Florida**, and via Communications Media Technology at **7:00 p.m.**

To join the meeting from your computer, tablet or smartphone:

<https://meet.goto.com/719521565>

DIAL IN NUMBER: Toll Free: 1.877.309.2073

ACCESS CODE: 719-521-565

MEETING STARTS AT 7:00 P.M.

*Please call the Council at 352.955.2200, or 800.226.0690, or email koons@ncfrpc.org by August 22, 2023 to let us know if you will be attending the meeting **in-person or via communications media technology**. (You can call after hours and leave a message on voice mail too.) **THANK YOU.***

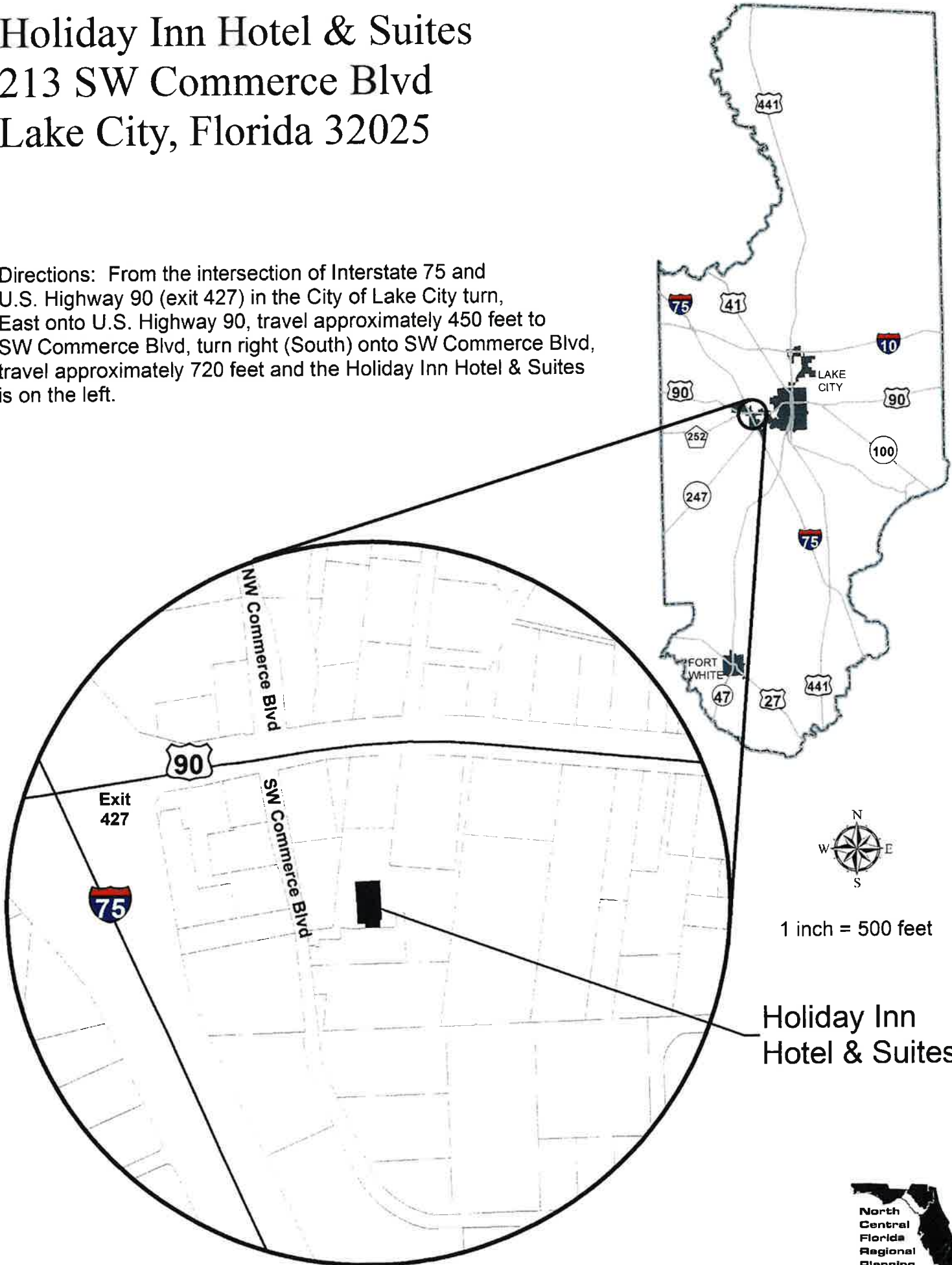
*Please be advised that the Council meeting packet is posted on the Council website at <http://ncfrpc.org> (click on **Upcoming Meetings and Meeting Packets**, then click on **North Central Florida Regional Planning Council Full Packet**.)*

Dedicated to improving the quality of life of the Region's citizens,
by enhancing public safety, protecting regional resources,
promoting economic development and providing technical services to local governments.

Holiday Inn Hotel & Suites

213 SW Commerce Blvd
Lake City, Florida 32025

Directions: From the intersection of Interstate 75 and U.S. Highway 90 (exit 427) in the City of Lake City turn, East onto U.S. Highway 90, travel approximately 450 feet to SW Commerce Blvd, turn right (South) onto SW Commerce Blvd, travel approximately 720 feet and the Holiday Inn Hotel & Suites is on the left.



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AGENDA

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

Hybrid Public Meeting
Holiday Inn Hotel & Suites
213 Southwest Commerce Boulevard
Lake City, Florida and
Via Communications Media Technology

August 24, 2023
7:00 p.m.

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III. INTRODUCTIONS

IV. APPROVAL OF CONSENT AGENDA

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| * | B. Local Government Comprehensive Planning Services Agreements
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| * | C. Hazardous Waste Monitoring Verification and Notification Services Agreements
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V. APPROVAL OF REGULAR AGENDA

VI. GUEST SPEAKER - Emilio Salabarría, Senior Program Manager Cybersecurity
Cyber Florida

VII. CHAIR REPORT - None

VIII. COMMITTEE REPORTS

A. Executive Committee - None

* B. Clearinghouse Committee 19

Committee Level Comprehensive Plan Review Items

1. #68 - Madison County Comprehensive Plan Draft Amendment (DEO No. 23-4ESR)
2. #71 - Bradford County Comprehensive Plan Draft Amendment (DEO No. 23-1ESR)
3. #72 - Town of Horseshoe Beach Comprehensive Plan Draft Amendment (DEO No. 23-1ESR)
4. #73 - Town of Lee Comprehensive Plan Adopted Amendment (DEO No. 23-1ESR)

* B. Finance Committee 21

1. Fiscal Year 2021-22 Audit
2. Authorize Payment of Auditor

IX. EX-OFFICIO MEMBER REPORTS

X. PUBLIC COMMENTS

The Council welcomes you to this meeting. This time is set aside for our citizens and general public to address the Council on any matter not included on the agenda. This is not a question or answer time, it is not a political forum, nor is it a time for personal accusations or derogatory remarks to or about Council personnel. If you would like to address the Council, please complete a form, come to the podium when you are called, speak into the microphone and state your name and address for the record. Please also limit your comments to not more than three minutes. Your participation is welcomed.

XI. EXECUTIVE DIRECTOR REPORT

* A. Florida Regional Councils Association Monthly Activity Report 67

* B. Florida Chamber Foundation Scorecard 71

XII. COUNCIL MEMBER ANNOUNCEMENTS

This agenda item provides an opportunity for Council members to make announcements concerning community events and local government projects.

XIII. NEXT MEETING - September 28, 2023

* See Attachment

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
MINUTES

IV.A.

Hybrid Public Meeting
Holiday Inn Hotel & Suites
Lake City, Florida and
Via Communications Media Technology

July 27, 2023
7:00 p.m.

MEMBERS PRESENT
IN PERSON

Anthony Adams, Lafayette County
Patricia Bouie Hutchinson, City of Hawthorne
Robert Brown, Hamilton County
James Catron, City of Madison
Fletcher Hope Jr., City of Archer
Janice Mortimer, City of Starke
Edward Potts, City of Alachua
Daniel Riddick, Bradford County
David Stegall, City of Lake Butler
Jody Stephenson, Dixie County
James Tallman, Union County
Kenrick Thomas, Gilchrist County
Lorene Thomas, Dixie County
Stephen Witt, City of Lake City

MEMBERS PRESENT
VIA COMMUNICATIONS
MEDIA TECHNOLOGY
(FOR QUORUM)

Ed Book, City of Gainesville
Louie Davis, City of Waldo
Thomas Demps, Taylor County
Desmon Duncan-Walker, City of Gainesville
John Meeks, Levy County
Donnie Waldrep, Madison County
Casey Willits, City of Gainesville

MEMBERS PRESENT
VIA COMMUNICATIONS
MEDIA TECHNOLOGY
(NOT FOR QUORUM)

None

NON-VOTING DELEGATE ABSENT
MEDIA TECHNOLOGY
VIA COMMUNICATIONS

Kristyn Adkins, City of High Springs

MEMBERS ABSENT

Mary Alford, Alachua County
Charles Chestnut IV, Alachua County
Rick Coleman, City of Newberry
Frank Davis, City of Live Oak
Rocky Ford, Columbia County
Ward Ketring, City of Perry
William Mitchell V, City of Jasper
Maurice Perkins, Suwannee County
Marihelen Wheeler, Alachua County
Byran Williams, City of High Springs

EX-OFFICIO MEMBERS PRESENT

Kathryn Craver, Florida Department of
Environmental Protection - Virtual
Ben Glass, Suwannee River
Water Management District - Virtual
Will Hinton, Florida Fish and Wildlife
Conservation Commission - Virtual
David Tyler, Florida Department of
Transportation - Virtual

COUNCIL ATTORNEY PRESENT

Jonathan Wershow - Virtual

OTHERS PRESENT

Scott Cordero - In-Person
Diana Davis - Virtual
Ryan Fulford - In-Person
Stew Lilker - In Person
Paul Martin - In-Person
Jerry Yang - In-Person

STAFF PRESENT

Scott Koons - In Person
Lauren Yeatter - In Person

Executive Committee Members names are bold
Gubernatorial Members names are italicized

I. INVOCATION

Chair Janice Mortimer noting a quorum being present called the meeting to order at 7:00 p.m. Commissioner Bouie Hutchinson gave the invocation.

II. PLEDGE OF ALLEGIANCE

The Council and guests pledged allegiance to the flag of the United States of America.

III. INTRODUCTIONS

Chair Mortimer welcomed Councilman Ryan Fulford, Town of Cross City; Diana Davis, Executive Director, Alachua County League of Cities and wife of Council Member Louie Davis; Paul Martin, citizen Dixie County; and Stew Lilker, Columbia County Observer. Jerry Yang, Intern, National Weather Service, Jacksonville Office, was also in attendance at the meeting.

IV. APPROVAL OF CONSENT AGENDA

Chair Mortimer asked that the consent agenda be approved.

ACTION: Commissioner Bouie Hutchinson made the motion, with a second by Commissioner Adams, to approve the consent agenda. The motion carried unanimously.

A. Minutes - June 22, 2023

B. Monthly Financial Report - June 2023

V. APPROVAL OF REGULAR AGENDA

Chair Mortimer asked that the regular agenda be approved.

ACTION: Commissioner Stegall made the motion, with a second by Ms. Thomas, to approve the regular agenda. The motion carried unanimously.

VI. GUEST SPEAKER - Scott Cordero, Meteorologist In Charge
National Weather Service, Jacksonville Office

Scott Koons, Executive Director, introduced Scott Cordero, Meteorologist In Charge, National Weather Service, Jacksonville Office. Mr. Cordero made a presentation concerning the National Weather Service and its weather forecasting services. Chair Mortimer thanked Mr. Cordero for his presentation.

VII. CHAIR REPORT -

A. Transportation Disadvantaged Program Resolution of Appreciation

1. Carl Sims Jr.

ACTION: Commissioner Catron made the motion, with a second by Commissioner Stegall to authorize the Chair to sign a Transportation Disadvantaged Program Resolution of Appreciation for former Madison County Transportation Disadvantaged Coordinating Board voting member Carl Sims Jr. The motion carried unanimously.

B. Florida Association of Counties - Presidential Advocate Award

Chair Mortimer stated, that at the Florida Association of Counties Annual Meeting held in Orlando on June 30, 2023, Florida Association of Counties President Lee Constantine awarded Presidential Advocate Awards to Alachua County Commissioner Mary Alford, Hamilton County Commissioner Robert Brown, Alachua County Commissioner Charles Chestnut IV, Taylor County Commissioner Thomas Demps, Columbia County Commissioner Rocky Ford, Levy County Commissioner John Meeks and Suwannee County Commissioner Maurice Perkins. Chair Mortimer congratulated these county commissioners on their accomplishments.

C. Florida Association of Counties - Board of Directors Election

Chair Mortimer stated that at the Florida Association of Counties Annual Meeting held in Orlando on June 30, 2023, Levy County Commissioner John Meeks was elected to the Board of Directors. Chair Mortimer congratulated Commissioner Meeks.

D. Florida Small County Coalition - Officers and Board of Directors Election

Chair Mortimer stated that at the Florida Small County Coalition Annual Meeting held in Orlando on June 28, 2023, the Coalition held its election of officers and members of the Board of Directors. She reported that Levy County Commissioner John Meeks was appointed as an At-Large-Member of the Executive Committee and Lafayette County Commissioner Anthony Adams was elected to serve on the Board of Directors of the Coalition. She congratulated Commissioner Meeks and Commissioner Adams on their accomplishments.

VIII. COMMITTEE REPORTS

A. Executive Committee -

1. Land, Warehouse and Office Building

Mr. Koons stated on June 23, 2022, the Council authorized the Executive Director to re-advertise for sealed bids to sell the land, warehouse and office building located at 2009 NW 67th Place, Gainesville, Florida with a minimum bid sale price of \$1,338,309. However, since both parties that had previously expressed an interest in purchasing the land, warehouse and office building informed the Executive Director that they were no longer interested in purchasing the land, warehouse and office building, the Executive Director did not re-advertise for sealed bids to sell the land, warehouse and office building.

Mr. Koons reported that the Executive committee recommended that the Council set a minimum bid sale price of \$1,332,198 for the land, warehouse and office building located at 2009 NW 67th Place, Gainesville, Florida; and authorize the Executive Director to re-advertise for sealed bids to sell the land, warehouse and office building. He noted that the minimum bid sale price is set at the appraised value plus the 30.8 percent increase in value over the past three years plus five percent.

ACTION: Commissioner Bouie Hutchinson made the motion, with a second by Commissioner Stegall to authorize the Executive Director to re-advertise for sealed bids to sell the land, warehouse and office building located at 2009 NW 67th Place, Gainesville, Florida with a minimum bid sale price of \$1,332,198. The motion carried unanimously.

2. Employee Health Insurance Proposal

Mr. Koons stated that UnitedHealthcare has offered to continue health insurance coverage for the Council with an increase in premiums for the coming year beginning September 1, 2023. The total change in the cost to the Council for the coming year would be \$11,976 or a 25.9 percent increase. The resulting total monthly cost to the Council would be \$4,853.

He also stated that UnitedHealthcare is proposing no change in life insurance premiums for the coming year. Mr. Koons further noted that UnitedHealthcare is proposing no change in the cost for dental insurance to employees for the coming year.

He stated that staff secured alternative proposals for health insurance from UnitedHealthcare for consideration by the Council. Mr. Koons stated that the alternative proposals include changes to benefits for employees. He reported that the Executive Committee recommends that the Council approve the renewal proposal from UnitedHealthcare for Plan CV-92/RXL27S for health insurance; and dental insurance and life insurance for the year beginning September 1, 2023; and authorize the Executive Director to obtain health insurance quotes from additional companies for the year beginning September 1, 2024.

ACTION: Mayor Witt made the motion, with a second by Commissioner Adams to select UnitedHealthcare replacement plan CV-92/RXL27S for employee health insurance, for dental insurance and life insurance for the year beginning September 1, 2023; and authorize the Executive Director to obtain health insurance quotes from additional companies for the year beginning September 1, 2024. The motion carried unanimously.

B. Clearinghouse Committee - Committee Level Comprehensive Plan Review Items

Commissioner Bouie Hutchinson, Chair of the Clearinghouse Committee, reported that the Clearinghouse Committee met in person and virtually via communications media technology earlier in the evening and reviewed the following local government comprehensive plan amendments which were included on the Council agenda for consideration.

#59 - City of Newberry Comprehensive Plan Adopted Amendment (DEO No. 22-4ESR)

#60 - City of Newberry Comprehensive Plan Adopted Amendment (DEO No. 22-5ER)

#62 - Town of Brooker Comprehensive Plan Adopted Amendment (DEO No. 23-1ER)

#66 - Gilchrist County Comprehensive Plan Draft Amendment (DEO No. 23-3ESR)

Commissioner Bouie Hutchinson stated with regards to these items, the Committee found that the local government comprehensive plans, as amended, were not anticipated to result in significant adverse impacts to regional facilities, Natural Resources of Regional Significance or adjacent local governments. She stated that the Committee recommends forwarding these findings to the respective local governments and FloridaCommerce.

ACTION: Commissioner Bouie Hutchinson made the motion, with a second by Commissioner Catron, to approve the Clearinghouse Committee recommendations concerning Item #59 - City of Newberry Comprehensive Plan Adopted Amendment (DEO No. 22-4ESR); Item #60 - City of Newberry Comprehensive Plan Adopted Amendment (DEO No. 22-5ER); Item #62 - Town of Brooker Comprehensive Plan Adopted Amendment (DEO No. 23-1ER); and Item #66 - Gilchrist County Comprehensive Plan Draft Amendment (DEO No. 23-3ESR). The motion carried unanimously.

IX. EX-OFFICIO MEMBER REPORTS

Kathryn Craver, Outreach/Communications Director, Florida Department of Environmental Protection, Northeast District, reported that applications from local governments for the Resiliency Florida Grant Program are due to the Department by September 10, 2023. She also stated that the Northeast District is available to assist local governments and individuals concerning permit applications and Department regulatory compliance issues.

X. PUBLIC COMMENTS - None

XI. EXECUTIVE DIRECTOR REPORT

A. Florida Regional Councils Association Monthly Activity Report

Mr. Koons reported that the Florida Regional Councils Association is the statewide organization of the ten regional planning councils. He stated that the Association strengthens Florida's regional planning councils, partners with government and the business community to enhance regional economic prosperity and improves the consistency and quality of regional planning councils programs to ensure they add value to state, regional and local initiatives. Mr. Koons also stated that the Association strives to accomplish these goals by carrying out the activities listed in the June 2023 activity report included in the Council meeting packet. He reviewed the activities listed in the June 2023 report.

B. Florida Chamber Foundation Scorecard™

Mr. Koons reported that the Florida Chamber Foundation has developed the Florida Scorecard™ to provide Florida leaders the metrics needed to secure Florida's future. He stated that the Florida Chamber Foundation's objective to developing a 20-year, statewide strategic plan requires a commitment to measuring our current status and progress toward the stated goals of the Six Pillars 20-year Strategic Plan. Mr. Koons noted that the Scorecard reports metrics for each of the following Six Pillars: Talent and Supply Education, Innovation and Economic Development, Infrastructure and Growth Leadership, Business Climate and Competitiveness, Civic and Governance Systems, and Quality of Life and Quality Places. He reviewed the July 2023 Scorecard™ that was included in the Council meeting packet.

C. Broadband Infrastructure Grant Program

Mr. Koons reported that awards through the Broadband Infrastructure Grant Program were recently made to expand access to broadband internet for underserved communities. He noted a total of \$72,075,592 in funding was awarded to 11 projects in the north central Florida region, including Columbia County and the communities of Archer, Branford, Bronson, Chiefland, Ft. White, Hawthorne, Jasper, Jennings, Lake City, Live Oak, Mayo, Micanopy, Newberry, White Springs and Williston.

D. 2022-23 Member James H. Montgomery Certificates of Outstanding Attendance

Mr. Koons stated an essential component of the ability of the Council to conduct its business is the regular attendance of members at Council meetings. He stated a Council Member Attendance Recognition Program was established by the Council at the May 22, 2008 Council meeting to recognize the commitment of those Council members actively engaged in the organization by regularly attending Council meetings.

He stated the Council named the Member Attendance Recognition Program the James H. Montgomery Certificate of Outstanding Attendance in honor of Mr. Montgomery at the February 26, 2020 Council meeting. He stated James H. Montgomery served on the Council from 1976 to 2004 as a member representing the Board of County Commissioners of Columbia County, Florida. He stated that from 2010 to 2019, he also served on the Council as a gubernatorial appointee. Mr. Koons stated he provided 38 years of distinguished leadership and service to the Council.

Mr. Koons presented James H. Montgomery Certificates of Outstanding Attendance Award in recognition of their attendance at every scheduled Council meeting during Program Year 2022-23 to Commissioner Anthony Adams, Lafayette County; Commissioner Robert Brown, Hamilton County; Commissioner Thomas Demps, Taylor County; Commissioner John Meeks, Levy County; Commissioner Patricia Bouie Hutchinson, City of Hawthorne; Commissioner Fletcher Hope Jr., City of Archer; Commissioner Janice Mortimer, City of Starke; and Gubernatorial Appointee Lorene Thomas, Dixie County.

E. Executive Director's Cup

Mr. Koons stated that in furtherance of the Council Member Attendance Recognition Program and to encourage attendance at Council meetings, an Executive Director's Cup is awarded each year to recognize the most members with 100 percent attendance by either county, city or gubernatorial members during a program year.

Mr. Koons presented the 2022-23 Executive Director's Cup to County members Commissioner Anthony Adams, Lafayette County; Commissioner Robert Brown, Hamilton County; Commissioner Thomas Demps, Taylor County; and Commissioner John Meeks, Levy County. He also stated that the Executive Director's Cup is prominently displayed at the Council office.

XII. COUNCIL MEMBER ANNOUNCEMENTS - None

XIII. NEXT MEETING

Chair Mortimer stated that the next Council meeting is scheduled to be held on August 24, 2023.

The meeting was adjourned at 8:04 p.m.

Janice D. Mortimer, Chair

8/24/23
Date

RESOLUTION

WHEREAS, Carl Sims Jr. has served as the voting Elderly Representative on the Madison County Transportation Disadvantaged Coordinating Board since May 2017; and

WHEREAS, Carl Sims Jr. ably discharged the duties of the voting Elderly Representative on the Madison County Transportation Disadvantaged Coordinating Board;

NOW, THEREFORE, BE IT RESOLVED: That the members and staff of the North Central Florida Regional Planning Council do hereby express their appreciation to Carl Sims Jr. for dedicated service rendered to the Madison County Transportation Disadvantaged Coordinating Board and concern for the transportation disadvantaged needs of Madison County and the State of Florida; and

BE IT FURTHER RESOLVED: That this expression of appreciation be spread upon the minutes of the North Central Florida Regional Planning Council for all citizens of the community to view and recognize the accomplishments and service of Carl Sims Jr.


Janice D. Mortimer
Janice D. Mortimer, Chair

ADOPTED BY THE NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

July 27, 2023
Date



IV.B.

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August 17, 2023

TO: Council Members

FROM: Scott R. Koons, AICP, Executive Director

SUBJECT: Local Government Comprehensive Planning Assistance Services Agreements -
Fiscal Year 2023-24

RECOMMENDATION:

Authorize the Chair to execute technical assistance services agreements on a fixed fee basis to assist counties and cities with implementing their comprehensive plans and land development regulations for Fiscal Year 2023-24.

BACKGROUND:

Each year the Council enters into technical assistance services agreements to assist local governments with implementing their comprehensive plans and land development regulations. The scope of services are, as follows.

- I. General Technical Assistance - conducting research, answering questions and assisting with comprehensive plan and land development regulations interpretations.
- II. Amendment Assistance - all Level I services, plus preparing public notices, draft ordinance, data and analysis and concurrency review for comprehensive plan text and map and land development regulations text and zoning map amendments.
- III. Development Review Assistance - all Level I and II services, plus reviewing site and development plans, subdivision plats and other development proposals for comprehensive plan and land development regulations compliance.

The names of the counties and cities and the fixed fee amount of each associated agreement are as listed on the attached list.

If you have questions concerning this matter, please do not hesitate to contact me.

Attachment

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FISCAL YEAR 2024

LOCAL GOVERNMENT COMPREHENSIVE PLANNING ASSISTANCE SERVICES
AGREEMENTS

The North Central Florida Regional Planning Council proposes to enter into technical assistance services agreements on a fixed fee basis to assist counties and cities with implementing comprehensive plans and land development regulations. The scope of services and amount of each agreement are as listed below.

- I. General Technical Assistance - conducting research, answering questions and assisting with comprehensive plan and land development regulations interpretations.

<u>Local Government</u>	<u>Amount</u>
N/A	N/A

- II. Amendment Assistance - all Level I services, plus preparing public notices, draft ordinances, data and analysis and concurrency review for comprehensive plan text and map and land development regulations text and zoning map amendments.

<u>Local Government</u>	<u>Amount</u>
1. Bradford County	\$ 23,500
2. Dixie County	\$ 13,000
3. Lafayette County	\$ 13,000
4. Levy County	\$ 13,000
5. Taylor County	\$ 12,500
6. Union County	\$ 3,500
7. Archer	\$ 7,000
8. Bronson	\$ 7,000
9. Chiefland	\$ 7,000
10. Fanning Springs	\$ 5,250
11. Inglis	\$ 7,000
12. Jasper	\$ 7,000
13. Lake Butler	\$ 7,000
14. Lake City	\$ 23,500
15. Madison, City	\$ 17,000
16. Mayo	\$ 7,000
17. Micanopy	\$ 7,000
18. Perry	\$ 9,000
19. Starke	\$ 10,000

- III. Development Review Assistance - all Level I and II services, plus reviewing site and development plans, subdivision plats and other development proposals for comprehensive plan and land development regulations compliance.

<u>Local Government</u>	<u>Amount</u>
1. Columbia County	\$ 35,000
2. High Springs	\$ 10,000




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August 17, 2023

TO: Council Members

FROM: Scott R. Koons, AICP, Executive Director 

SUBJECT: Hazardous Waste Monitoring Verification and Notification Services Agreements -
Fiscal Year 2023-24

RECOMMENDATION:

Authorize the Chair to execute agreements with Bradford, Columbia, Dixie, Gilchrist, Hamilton, Lafayette, Levy, Madison, Suwannee and Union Counties for hazardous waste monitoring for Fiscal Year 2023-24.

BACKGROUND:

Florida Statutes require each county to annually monitor the waste management practices of 20 percent of the government organizations and businesses that may potentially generate small quantities of hazardous waste. The majority of these operations involve motor vehicle maintenance. On-site visits are required to collect information that is entered into an on-line database.

During these site visits, Council staff will provide recommendations on correcting problems with management techniques. A one-page summary of how to avoid the most common mistakes will also be provided to the facility operators.

These services will be provided on a fixed fee basis to the counties in the amounts as listed below.

Bradford	\$7,882	Lafayette	\$ 1,409
Columbia	\$9,731	Levy	\$16,500
Dixie	\$2,717	Madison	\$ 4,880
Gilchrist	\$2,697	Suwannee	\$ 7,421
Hamilton	\$2,899	Union	\$ 2,778

If you have any questions concerning this matter, please do not hesitate to contact me.



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August 17, 2023

TO: Council Members

FROM: Patricia Bouie Hutchinson, Chair
Clearinghouse Committee

RE: Chair's Report

I. COMMITTEE-LEVEL REVIEW ITEMS

The next regularly-scheduled meeting of the Clearinghouse Committee is 6:00 p.m., August 24, 2023. The meeting will be a hybrid meeting conducted both in-person and via communications media technology. At its meeting, the Committee will review the following Committee-level items which require Council action. I will present an oral report on the Committee's actions and recommendations at the Council meeting held later that evening.

Local Government Comprehensive Plan Amendments

- #68 - Madison County Comprehensive Plan Draft Amendment (DEO No. 23-4ESR)
- #71 - Bradford County Comprehensive Plan Draft Amendment (DEO No. 23-1ESR)
- #72 - Town of Horseshoe Beach Comprehensive Plan Draft Amendment (DEO No. 23-1ESR)
- #73 - Town of Lee Comprehensive Plan Adopted Amendment (DEO No. 23-1ESR)

Please be advised that the Clearinghouse Committee meeting packet is posted on the Council website at <http://ncfrpc.org> (click on Upcoming Meetings and Meeting Packets, then click on Clearinghouse Committee Full Packet).

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August 17, 2023

TO: Council Members
FROM: Scott R. Koons, AICP, Executive Director
SUBJECT: Review of Fiscal Year 2021-22 Audit

RECOMMENDATION:

Accept the Fiscal Year 2021-22 audit and authorize payment of auditor in the amount of \$17,500.

BACKGROUND:

Please find attached a copy of the audit as prepared by Powell & Jones, Certified Public Accountants. The following paragraphs highlight the information reported in the audit.

First, it should be noted that the audit conforms to both federal regulations and the rules of the Auditor General of the State of Florida. Therefore, the auditor is required to take into account not only internal accounting controls, but administrative controls as well. In addition, the audit has been completed in compliance with Governmental Accounting Standards Board Statement 34 and 54 requirements.

More specific comments relating to the report are given in sequence as they appear in the document. On Page 4, you can see that the auditor’s report indicates that the records audited “...present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the North Central Florida Regional Planning Council, as of September 30, 2022, and the changes in financial position and the respective budgetary comparisons for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

Pages 7 through 12 contain the “Management’s Discussion and Analysis” that is intended to present easily understood analyses of the Council’s financial activities, but technically is not a part of the audit. This expanded information gives a more detailed look at the financial position of the Council from a business perspective.

Pages 13 through 19 present the financial statements that were audited. In general, you will find that the information in each of these statements are fairly routine and report no unusual circumstances. In particular, page 13 presents the “Governmental Funds Balance Sheet.”

Council Members
August 17, 2023
Page 2

Page 16 is a "Statement of Revenues, Expenditures and Changes in General Fund Balance." Please note that with respect to revenues collected versus those budgeted, revenues received were (3.7) percent less than budgeted amounts. With respect to expenditures, funds expended were (15.2) percent less than budgeted amounts. The difference in the revenues received and the expenditures made are reflected in the increase in the Council's "General Fund Balance" of \$165,436.

The auditor's notes begin on page 20. Note 1, Summary of Significant Accounting Policies and Note 2, Reconciliation of Government-wide and General Fund Financial Statements, deal with the Governmental Accounting Standards Board Statement 34 requirements, Note 3, Deposits and Investments, describes the deposits of the Council and the funds invested in the State Board of Administration Local Government Surplus Funds Trust Fund Investment Pool and Note 6, Fund Balances - Governmental Funds, describes the categories of the fund balance in accordance with the Governmental Accounting Standards Board Statement 54 requirements.

The audit also contains various reports on compliance, internal control and management on Pages 35 through 44. In these reports, no material weaknesses or problems were cited. Consequently, there were no findings of non-compliance or reportable conditions (see Page 40).

Overall, management and financial staff are pleased with the audit report. Staff will be available at the meeting to answer any questions that you may have concerning the audit.

If you have any questions concerning this matter, please do not hesitate to contact me.

Attachment

**NORTH CENTRAL FLORIDA
REGIONAL PLANNING COUNCIL**

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 2022

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended September 30, 2022

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FINANCIAL SECTION



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INDEPENDENT AUDITOR'S REPORT

To the Chair and Members of the North Central Florida Regional Planning Council
Gainesville, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and the major funds of North Central Florida Regional Planning Council (the "Council") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major funds of the Council as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council 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 audit opinions.

Responsibilities of Management for the Financial Statements

The Council's 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 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 Council'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 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, 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 Council'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 Council'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 and budgetary comparison information 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 schedule of expenditures of federal awards 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 June 30, 2023, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.



POWELL & JONES CPA
Lake City, Florida
June 30, 2023

**NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
Management's Discussion and Analysis**

This discussion and analysis is intended to be an easily readable analysis of the North Central Florida Regional Planning Council's (the Council) 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 Council 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, and the notes to the financial statements. The first two statements are condensed and present a government-wide view of the Council's finances. Within this view, all Council operations are categorized as applicable, and reported as either governmental or business-type activities. Governmental activities include basic planning related services, tourism development, and general administration. The Council had no business-type activities in this fiscal year. These government-wide statements are designed to be more corporate-like in that all activities are consolidated into a total for the Council.

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 of the Council, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts. In this statement, governmental activities are reported on the accrual basis of accounting.
- The Statement of Activities focuses gross and net costs of the Council's programs and the extent to which such programs rely upon general 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. The accrual basis of accounting is also utilized in this statement.
- Fund financial statements focus separately on governmental and proprietary funds, as applicable. Governmental fund statements follow the more traditional presentation of financial statements. As stated above, the Council has no proprietary funds and business-type activities.
- The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the Council's financial condition.
- The MD&A is intended to serve as an introduction to the Council's basic financial statements and to explain the significant changes in financial position and differences in operations between the current and prior years.

Council as a Whole

Government-wide Financial Statements

A condensed version of the Statement of Net Position follows:

Net Position at September 30, 2022 and 2021

	Governmental Activities/ Total Government	
	2022	2021
Assets		
Cash and investments	\$ 2,552,913	\$ 2,289,163
Receivables	604,001	721,919
Accrued revenues	198,752	-
Capital assets	129,204	133,188
Other assets	27,494	31,666
Total assets	<u>3,512,364</u>	<u>3,175,936</u>
Liabilities		
Accounts payable	34,126	18,719
Other current liabilities	884,365	751,075
	<u>918,491</u>	<u>769,794</u>
Net position:		
Invested in capital assets, net of related debt	129,204	133,188
Restricted	889,388	859,109
Unrestricted	1,575,281	1,413,845
Total net position	<u>\$ 2,593,873</u>	<u>\$ 2,406,142</u>

During the year ended September 30, 2022, net position increased by \$187,731 primarily due to normal operations and budget administration.

A condensed version of the Statement of Activities follows:

**Change in Net Position
For the Fiscal Years Ended September 30, 2022 and 2021**

	Governmental Activities/ Total Government	
	2022	2021
Revenues		
Program revenues		
Charges for services	\$ 807,107	\$ 760,807
Operating grants	453,804	475,862
General revenue		
Membership dues	220,074	212,266
Miscellaneous	8,344	3,951
Total revenues	1,489,329	1,452,886
Expenses		
Comprehensive planning services	1,223,167	1,015,106
Tourism development	78,431	130,340
Total expenses	1,301,598	1,145,446
Increase in net position	187,731	307,440
Beginning net position	2,406,142	2,098,702
Ending net position	\$ 2,593,873	\$ 2,406,142

Governmental activities

Comprehensive planning program expenses increased by \$208,061, or 20%, and revenues increased by \$36,443, or 3%. Total General Fund expenses were \$218,917 less than the final budget and revenues were \$53,481 less than the final budget.

Capital Assets and Debt Administration

Capital Assets

At September 30, 2022, the Council has \$129,204 invested in capital assets, consisting primarily of its administrative headquarters and associated furniture and equipment. Changes in capital assets during the year consisted of additions to accumulated depreciation.

Capital Assets at September 30, 2022 and 2021

	Totals	
	2022	2021
Land	\$ 119,985	\$ 119,985
Buildings	393,000	393,000
Equipment	196,529	196,529
Subtotal	709,514	709,514
Accumulated depreciation	(580,310)	(576,326)
Capital assets, net	<u>\$ 129,204</u>	<u>\$ 133,188</u>

The Council continued to have no long-term debt at September 30, 2022.

Reporting the Council's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the Council as a whole. Some funds are required to be established by state law and by grant regulations. However, the Council, from time to time, establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities to using certain grants and other money.

Financial Contact

The Council's financial statements are designed to present users (citizens, taxpayers, customers, and creditors) with a general overview of the Council's finances and to demonstrate the Council's accountability. If you have questions about the report or need additional financial information, please contact the Council's Executive Director at 2009 NW 67th Place, Gainesville, Florida 32653-1603.

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
STATEMENT OF NET POSITION
September 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 2,060,066
Investments	492,847
Accounts receivable	604,001
Accrued revenues	198,752
Prepaid expenses	27,494
Total current assets	<u>3,383,160</u>
 Noncurrent assets	
Land	119,985
Depreciable capital assets, net	9,219
Capital assets, net of accumulated depreciation	<u>129,204</u>
Total assets	<u>\$ 3,512,364</u>
 LIABILITIES	
Current liabilities	
Accounts payable	\$ 34,126
Accrued payroll liabilities	49,980
Accrued compensated absences	254,414
Real estate binder deposit	102,610
Unearned revenues	477,361
Total current liabilities	<u>918,491</u>
 NET POSITION	
Net investment in capital assets	129,204
Restricted for:	
Unemployment compensation	30,000
Capital improvements	577,000
Legal costs	100,000
Original Florida Tourism Fund	182,388
Unrestricted	1,575,281
Total net position	<u>\$ 2,593,873</u>

See notes to financial statements.

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
STATEMENT OF ACTIVITIES

For the Fiscal Year Ended September 30, 2022

	Program Revenues		Net (Expense) Revenue and Change in Net Position
	Charges for Services	Operating Grants	
Governmental activities:			
General government			
Comprehensive planning services	\$ 1,223,167	\$ 403,094	\$ (12,966)
Economic environment			
Tourism development	78,431	50,710	(27,721)
Total governmental activities	<u>\$ 1,301,598</u>	<u>\$ 453,804</u>	<u>(40,687)</u>
General revenues:			
Member dues			220,074
Miscellaneous			8,344
			<u>228,418</u>
Increase in net position			187,731
Net position - October 1, 2021			2,406,142
Net position - September 30, 2022			<u>\$ 2,593,873</u>

See notes to financial statements.

**NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2022**

	General Fund	Original Florida Tourism Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,885,808	\$ 174,258	\$ 2,060,066
Investments	492,847	-	492,847
Accounts receivable	587,198	16,803	604,001
Accrued revenues	198,752	-	198,752
Prepaid items	25,447	2,047	27,494
Total assets	\$ 3,190,052	\$ 193,108	\$ 3,383,160
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 23,406	\$ 10,720	\$ 34,126
Accrued payroll liabilities	49,980	-	49,980
Accrued compensated absences	254,414	-	254,414
Real estate binder deposit	102,610	-	102,610
Unearned revenues	477,361	-	477,361
Total liabilities	907,771	10,720	918,491
Fund Balances			
Nonspendable:			
Prepays	25,447	2,047	27,494
Restricted:			
Tourism promotion	-	180,341	180,341
	-	180,341	180,341
Assigned to:			
Unemployment compensation benefits	30,000	-	30,000
Capital improvements	577,000	-	577,000
Real estate deposit	102,610	-	102,610
Legal expenses	100,000	-	100,000
	809,610	-	809,610
Unassigned	1,447,224	-	1,447,224
Total fund balances	2,282,281	182,388	2,464,669
Total liabilities and fund balance	\$ 3,190,052	\$ 193,108	\$ 3,383,160
Total fund balances reported above			\$ 2,464,669
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 governmental funds.			
			129,204
Net position of governmental activities			\$ 2,593,873

See notes to financial statements.

**NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2022**

	General Fund	Original Florida Tourism Fund	Total Governmental Funds
REVENUES			
Member dues	\$ 166,074	\$ 54,000	\$ 220,074
State and federal grants	403,094	50,710	453,804
Contracts earned	807,107	-	807,107
Miscellaneous revenues	8,344	-	8,344
Total revenues	<u>1,384,619</u>	<u>104,710</u>	<u>1,489,329</u>
EXPENDITURES			
Current expenditures			
General government	1,219,183	-	1,219,183
Economic environment	-	78,431	78,431
Total expenditures	<u>1,219,183</u>	<u>78,431</u>	<u>1,297,614</u>
Net change in fund balance	165,436	26,279	191,715
Fund balances, October 1, 2021	<u>2,116,845</u>	<u>156,109</u>	<u>2,272,954</u>
Fund balances, September 30, 2022	<u>\$ 2,282,281</u>	<u>\$ 182,388</u>	<u>\$ 2,464,669</u>

**NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2022**

Net change in fund balances - Total Governmental Funds	\$ 191,715
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Less current year depreciation	<u>(3,984)</u>
 Change in net assets of governmental activities	 <u>\$ 187,731</u>

See notes to financial statements.

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Member dues	\$ 166,000	\$ 166,000	\$ 166,074	\$ 74
State and federal grants	626,300	457,100	403,094	(54,006)
Contracts earned	1,118,700	806,800	807,107	307
Miscellaneous revenues	10,000	8,200	8,344	144
Total revenues	1,921,000	1,438,100	1,384,619	(53,481)
EXPENDITURES				
General government services				
Personnel services				
Salaries and benefits	1,286,400	980,300	937,498	42,802
Operating expenses				
Building occupancy	160,000	29,000	29,742	(742)
Contractual services	135,000	88,000	83,414	4,586
Legal costs	11,000	11,000	10,084	916
Insurance	25,000	11,000	10,952	48
Meeting expenses	20,000	1,000	927	73
Postage	9,000	5,000	3,785	1,215
Subscriptions, dues, and training	55,000	31,000	30,365	635
Supplies	26,000	13,000	11,916	1,084
Travel	80,000	12,000	11,566	434
Other	98,600	256,800	88,934	167,866
	619,600	457,800	281,685	176,115
Capital outlay				
Machinery and equipment	15,000	-	-	-
Total expenditures	1,921,000	1,438,100	1,219,183	218,917
Net change in fund balance	-	-	165,436	165,436
Fund balance, October 1, 2021	2,116,845	2,116,845	2,116,845	-
Fund balance, September 30, 2022	\$ 2,116,845	\$ 2,116,845	\$ 2,282,281	\$ 165,436

See notes to financial statements.

**NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
ORIGINAL FLORIDA TOURISM FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2022**

	#			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Member dues	\$ 54,000	\$ 54,000	\$ 54,000	\$ -
State and federal grants	63,900	48,400	50,710	2,310
Total revenues	117,900	102,400	104,710	2,310
EXPENDITURES				
Economic environment				
Operating expenses				
Contractual services	38,100	27,650	33,628	(5,978)
Marketing	42,400	43,050	38,707	4,343
Postage	300	200	119	81
Subscriptions, dues, and training	1,500	1,500	1,500	-
Other	35,600	30,000	4,477	25,523
Total expenditures	117,900	102,400	78,431	23,969
Net change in fund balance	-	-	26,279	26,279
Fund balance, October 1, 2021	156,109	156,109	156,109	-
Fund balance, September 30, 2022	\$ 156,109	\$ 156,109	\$ 182,388	\$ 26,279

See notes to financial statements.

**NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
EMPLOYEE PENSION PLAN TRUST FUND
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2022**

	#	Pension Trust Fund
Assets		
Cash		\$ 14,777
Investments at fair value		3,283,943
Contributions receivable		<u>8,467</u>
Total assets		<u><u>3,307,187</u></u>
Liabilities		
Accounts payable		<u>11,840</u>
Net position		
Reserved for pension benefits		<u><u>\$ 3,295,347</u></u>

See notes to financial statements.

**NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
EMPLOYEE PENSION PLAN TRUST FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Fiscal Year Ended September 30, 2022**

#

	Pension Trust Fund
Additions:	
Contributions:	
Employer	\$ 120,343
Total contributions	120,343
Investment income:	
Interest and dividends	97,514
Net decrease in fair value of investments	(398,822)
Net investment loss	(301,308)
Total additions	(180,965)
Deductions:	
Bank charges	215
Total deductions from net position	215
Decrease in fiduciary net position	(181,180)
Net position reserved for pension benefits	
Net Position - October 1, 2021	3,476,527
Net Position - September 30, 2022	\$ 3,295,347

See notes to financials statements.

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The North Central Florida Regional Planning Council (the Council), located in Gainesville, Florida, was established on May 7, 1969, as a political subdivision of the State of Florida under Section 163.01 *Florida Statutes*. The Council is not currently subject to state or federal income taxes.

The financial statements of the Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Government Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Council's accounting policies are described below:

A. Reporting entity - As required by generally accepted accounting principles, these financial statements present the Council and its component units, entities for which the primary government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units would be combined with data of the primary government. Each discretely presented component unit, on the other hand, would be reported in a separate column in the combined financial statements to emphasize it is legally separate from the government.

Management has elected to include the following blended component unit in the financial statements:

The Original Florida Tourism Task Force

In accordance with the Council's agreement with this entity, its financial statements are maintained and presented as a separate special revenue fund.

B. Basic Financial Statements - Basic financial statements are presented at both the government-wide and fund financial level. Both levels of statements categorize primary activities as either governmental or business-type.

Government-wide financial statements report information about the reporting unit as a whole. For the most part, the effect of any interfund activity has been removed from these statements. These statements focus on the sustainability of the Council as an entity and the change in aggregate financial position resulting from the activities of the year. These aggregated statements consist of the Statement of Net Position and the Statement of Activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Other items not reported as program revenues are reported instead as general revenues.

Fund financial statements report information at the individual fund level. Each fund is considered to be a separate accounting entity.

C. Measurement focus, basis of accounting, and basis of presentation - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of

accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

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. A 120 day availability period is used for revenue recognition. Expenditures are recorded when the related fund liability is incurred.

The Council reports unearned revenue on its governmental fund balance sheet. Unearned revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

The Council reports the following governmental funds:

General Fund

This is the general operating fund of the Council. It is used to account for all financial resources of the primary government, except those not required to be accounted for in another fund.

Original Florida Tourism Fund

This is the special revenue fund utilized by the Council to account for the financial resources and transactions of The Original Florida Tourism Task Force, a component unit of the Council.

Fiduciary Fund

The pension trust fund is used to account for transactions and assets held by the Council in a trustee capacity. The Council utilizes the Employee Pension Plan Trust Fund to administer this pension plan.

D. Cash and cash equivalents - The Council considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

E. Cash and Investments – Cash deposits are held by a bank qualified as a public depository under Florida law. All deposits are insured by Federal depository insurance and collateralized with securities held in Florida’s multiple financial institution collateral pool as required by Chapter 280, *Florida Statutes*.

Investments in the General Fund consist of amounts placed with the State Board of Administration for participation in the Local Government Surplus Funds Trust Fund investment pool created by Sections 218.405 and 218.417, *Florida Statutes*. The Council’s investments in the Pool, which the State Board of Administration indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, as of September 30, 2022, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. These investments are reported at fair value, which is amortized cost.

In accordance with the pension plan documents, pension plan participants maintain self-directed retirement subaccounts whereby they choose their own specific investments, which may include stocks, bonds and mutual funds.

F. Capital assets - Capital assets, which include property, plant, and equipment assets are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the Council as assets with an initial cost of \$1,000 or more and an estimated useful life in excess of two years. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at their estimated fair market value on the date of the donation.

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

Depreciation of exhaustible assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	15 years
Equipment	50 months

G. Deferred outflows/inflows of resources - In addition to assets, the statement of net 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 Council had no items that qualified for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statements 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 Council had no items that qualified for reporting in this category.

H. Compensated absences - The Council allows limited vesting of employee vacation and sick pay. The Council's policy stipulates that employees cannot carry forward, from one fiscal year to the next, more than 24 working days of vacation or more than 30 working days of sick leave. Employees are paid for accrued vacation and vested sick leave in excess of these limits at the conclusion of the fiscal year.

In the accompanying financial statements, the Council reports its entire liability for accrued compensated absences in the general fund. This reporting practice is followed because the Council has been reimbursed through funding contracts for this liability.

I. Pervasiveness of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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

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

“Total fund balances” of the Council’s Governmental Funds \$2,464,669 differs from “net position” of governmental activities \$2,593,873 reported in the statement of net position. This difference primarily results from the long-term economical focus of the statement of net position versus the current financial resources focus of the governmental fund 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 assets includes those capital assets among the assets of the Council as a whole.

Cost of capital assets	\$ 709,514
Accumulated depreciation	(580,310)
Total	<u>\$ 129,204</u>

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

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

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

	Total Governmental Funds	Capital Related Items	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 2,060,066	\$ -	\$ 2,060,066
Cash, invested	492,847	-	492,847
Accounts receivable	604,001	-	604,001
Accrued revenues	198,752	-	198,752
Prepaid expenses	27,494	-	27,494
Capital assets - net	-	129,204	129,204
Total assets	\$ 3,383,160	\$ 129,204	\$ 3,512,364
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 34,126	\$ -	\$ 34,126
Accrued payroll liabilities	49,980	-	49,980
Accrued compensated absences	254,414	-	254,414
Real estate binder deposit	102,610	-	102,610
Unearned revenue	477,361	-	477,361
Total liabilities	918,491	-	918,491
Fund balance/net position	2,464,669	129,204	2,593,873
Total liabilities and fund balance/net position	\$ 3,383,160	\$ 129,204	\$ 3,512,364

B. Explanation of Differences Between Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for the governmental funds of \$191,715 differs from the “change in net position” for governmental activities of \$187,731 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 is 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 assets decrease by the amount of depreciation expense charges for the year.

Depreciation expense	\$ (3,984)
Difference	<u>\$ (3,984)</u>

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

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

B. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

	Total Governmental Funds	Capital Related Items	Statement of Activities
REVENUES			
Member dues	\$ 220,074	-	\$ 220,074
State and federal grants	453,804	-	453,804
Other grants and contracts earned	807,107	-	807,107
Miscellaneous revenues	8,344	-	8,344
Total revenues	<u>1,489,329</u>	<u>-</u>	<u>1,489,329</u>
EXPENDITURES			
Current expenditures			
General government	1,219,183	3,984	1,223,167
Economic environment	78,431	-	78,431
Total expenditures	<u>1,297,614</u>	<u>3,984</u>	<u>1,301,598</u>
Net change in fund balance	191,715	(3,984)	187,731
Fund balance, October 1, 2021	<u>2,272,954</u>	<u>133,188</u>	<u>2,406,142</u>
Fund balance, September 30, 2022	<u>\$ 2,464,669</u>	<u>\$ 129,204</u>	<u>\$ 2,593,873</u>

NOTE 3. DEPOSITS AND INVESTMENTS

1. Deposits

At September 30, 2022, the carrying amount of the Council’s bank deposits was \$2,060,064. All deposits with financial institutions were 100% insured by federal depository insurance or by collateral provided by qualified public depositories to the State Treasurer pursuant to the Public Depository Security Act of the State of Florida. The Act established a Trust Fund, maintained by the State Treasurer, which is a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a member fails.

2. Investments

General Fund

As of September 30, 2022, the Council’s general fund had the following investments and maturities:

Investment	Maturities	Fair Value
State Board of Administration Local Government		
Florida PRIME Investment Fund	49 days	\$ 492,847
Total Investments		<u>\$ 492,847</u>

The Council’s investment in Florida PRIME is administered by the Florida State Board of Administration (SBA). Florida PRIME is an external investment pool that is not a registrant with the SEC; however, the SBA has adopted operating procedures consistent with the requirements for a SEC Rule 2a-7 fund. Florida PRIME is governed by Chapter 19-7 of the Florida Administrative Code, which identifies the Rules of the SBA. These rules provide guidance and establish the general operating procedures for the administration of Florida PRIME. Additionally, the State of Florida, Office of the Auditor General performs the operational audit of the activities and investments of the SBA. Throughout the year and as of September 30, 2022, Florida PRIME contained certain floating rate and adjustable rate securities that were indexed based on the prime rate and/or one- and three-month LIBOR. These floating rate and adjustable rate securities are used to hedge against interest risk and provide diversification to the portfolio. Exposure to a single issuer is limited to 5% of the portfolio’s amortized cost. Investments in Florida PRIME are not evidenced by securities that exist in physical or book entry form. The current rating for the Florida PRIME is AAAm by Standard and Poors. The weighted average of days to maturity of the Florida PRIME at September 30, 2022 is 49 days. The fair value of the Council’s position in the pool approximates the value of the pool shares. At September 30, 2022, the Council had \$492,847 invested in Florida PRIME. Florida PRIME’s most recent financial statements can be found at <https://www.sbafla.com/prime/Audits/tabid/582Default.aspx>.[#]

Fair Value Measurements

In February 2015, GASB issued GASB Statement No. 72. GASB 72 applicability related to the application of fair value is limited to assets and liabilities that are currently measured at fair value and certain investments that are not currently measured at fair value.

Florida PRIME currently meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost. Therefore, the participant account balance is considered the fair value of the investment. Florida PRIME investment is exempt from the GASB 72 fair value hierarchy disclosures.

As of September 30, 2022, the Council’s investment in the Florida PRIME investment pool is rated AAAm by Standard & Poors.

Investment Objective

The primary investment objectives for Florida PRIME, in priority order, are safety, liquidity, and competitive returns with minimization of risks. Investment performance of Florida PRIME will be evaluated on a monthly basis against the Standard & Poors U.S. AAA & AA Rated GIP All 30 Day Net Yield Index. While there is no assurance that Florida PRIME will achieve its investment objectives, it endeavors to do so by following the investment strategies described in this Policy.

Interest Rate Risk

The dollar weighted average days to maturity (WAM) of Florida PRIME at September 30, 2022, is 49 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of Florida PRIME at September 30, 2022, is 64 days.

Foreign Currency Risk

Florida PRIME was not exposed to any foreign currency risk during the period from October 1, 2021 through September 30, 2022.

Securities Lending

Florida PRIME did not participate in a securities lending program in the period October 1, 2021 through September 30, 2022.

Fair Value Hierarchy

Florida PRIME currently meets all of the necessary criteria to elect to measure all of the investments in Florida PRIME at amortized cost; therefore, participant account balances should be also reported at amortized cost.

Pension Trust Fund

The investments held by the Council's Employee Pension Plan Trust at September 30, 2022 consist of the following:

<u>Types of Investments</u>	<u>Fair Value</u>	<u>Cost</u>
Money market accounts	\$ 1,905,281	\$ 1,905,281
Equity mutual funds	1,023,724	595,568
Bond mutual funds	165,665	-
Stocks and corporate bonds	354,939	324,555
	<u>\$ 3,449,609</u>	<u>\$ 2,825,404</u>

As of September 30, 2022, the Council's Employee Pension Plan Trust had the following investments that represent 5% or more of its net assets:

Name of Investments	Fair Value
Greater than 5%	
Schwab Money Market Funds	
1,781,366 shares	\$ 1,905,281
Other investments	<u>1,544,328</u>
Total investments	<u>\$ 3,449,609</u>

As previously described, these investments are contained in individual participant self-directed accounts.

During 2022, the Trust's investments (including gains and losses on investments bought and sold, as well as held during the year) decreased in value by \$398,822.

Interest Rate Risk

- Section 218.415(17), *Florida Statutes*, limits investment maturities to provide sufficient liquidity to pay obligations as they come due.
- The maturity of the State Board of Administration Local Government Investment Pool is based on the weighted average of days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

Custodial Credit Risk

Section 218.415(18), *Florida Statutes*, requires the Council to earmark all investments and 1) if registered with the issuer or its agents, the investment must be immediately placed for safekeeping in a location that protects the governing body's interest in the security; 2) if in book entry form, the investment must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in this State, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in this State, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or 3) if physically issued to the holder but not registered with the issuer or its agents, must be immediately placed for safekeeping in a secured vault. All general Council investments complied with this provision of law.

NOTE 4. ACCOUNTS RECEIVABLE

All accounts receivable in the governmental funds totaling \$604,001 represent amounts due the Council from other governmental units for services and grant contracts, and are considered by management to be fully collectible.

NOTE 5. EMPLOYEE RETIREMENT SYSTEM

The Council maintains a single employer defined contribution retirement plan. The plan is administered by the North Central Florida Regional Planning Council Employee Pension Plan Trust (the Trust). Employees are eligible to participate in the plan after six months of service. The participants are fully vested in the portion of their account associated with their contributions. They become vested in employer contributions at a rate of twenty-five percent per year of service. One year of service equals 1,000 hours of work during the plan year.

There are no mandatory employee contributions. However, plan members may voluntarily make contributions during the fiscal year. Voluntary contributions were not made in the current year. Current Council contributions for, and interest forfeited by, employees who terminate their employment before becoming fully vested are used to reduce the amount of the Council's future monthly contributions. The Council's total payroll for the fiscal year ended September 30, 2022, was \$762,786. The Council's contributions were made using a base eligible salary amount of \$731,568. Total required contributions of 16.45% on base pay of \$731,568, amounted to \$120,343. The Council made the required contributions during the fiscal year. Other than payment of contributions, there were no transactions between the Council and the Trust during the year.

Participants invest in Charles Schwab - Individual Participant Directed Accounts, whereby they choose their own specific investments, such as stocks, mutual funds and bonds. In accordance with the Plan document, each participant's account is credited with the participant's contribution and allocations of (a) the Council's contributions and (b) Plan earnings, and (c) may be charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

On termination of service due to death, disability or retirement, a participant or his beneficiary may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or payments in monthly, quarterly, semi-annual or annual installments, over a period not exceeding ten years. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

The Council pays all administrative expenses of the Plan, excluding bank fees, and does not expect the Plan to reimburse it for these administrative expenses, excluding bank fees.

The Council has the right to permanently discontinue its contributions to the Plan or to partially or completely terminate the Plan in the future. If that occurs, all participants then become fully vested and are not thereafter subject to forfeiture. The Trustees of the Plan may continue the Plan or direct that all assets be distributed to the participants, and the Trustees' decision is binding on all participants.

The Plan obtained its latest determination letter on January 11, 2002, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of

the Internal Revenue Code. The Plan was amended on July 28, 2022. The Plan administrator and the Plan's tax counsel believe the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 6. FUND BALANCES – GOVERNMENTAL FUNDS

As of September 30, 2022, fund balances of the governmental funds are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable 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 Council. The Council is the highest level of decision-making authority for the Council. Commitments may be established, modified, or rescinded only through resolutions approved by the Council. There were no committed fund balances at year end.

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 current practices, the assignment of amounts for specific purposes is approved by the Council.

Unassigned – all other spendable amounts.

As of September 30, 2022, fund balances are composed of the following:

	<u>General Fund</u>	<u>Original Florida Tourism Fund</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Prepays	\$ 25,449	\$ 2,047	\$ 27,496
Restricted for:			
Tourism marketing	-	180,342	180,342
Assigned to:			
Unemployment compensation benefits	30,000	-	30,000
Capital improvements	577,000	-	577,000
Real estate deposit	102,610	-	102,610
Legal expenses	100,000	-	100,000
Unassigned	1,447,222	-	1,447,222
Total fund balances	<u>\$ 2,282,281</u>	<u>\$ 182,389</u>	<u>\$ 2,464,670</u>

A description of the restricted fund balances follows:

Tourism Promotion – This is classified as restricted due to the fact that it is fully controlled by the Original Florida Tourism Task Force, an entity that is legally separate from the Council.

A description of the assigned fund balances follows:

Unemployment Compensation Benefits – As provided by State law, the Council is a reimbursable type of employer for unemployment compensation benefits. A \$30,000 reserve has been maintained for future unemployment claims.

Capital Improvements – The Council maintains a reserve of \$577,000 to provide funding for future building and equipment replacements.

Legal Expenses - Due to the nature of its operations, the Council is subject to various types of legal challenges regarding its actions. A reserve of \$100,000 is maintained to provide funding for these non-routine legal expenses.

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

NOTE 7. CAPITAL ASSETS

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

	Beginning Balances	Increases	Decreases	Ending Balances
Land	\$ 119,985	\$ -	\$ -	\$ 119,985
Depreciable capital assets:				
Buildings	393,000	-	-	393,000
Furniture, fixtures and equipment	196,529	-	-	196,529
Total depreciable	589,529	-	-	589,529
Accumulated depreciation:				
Buildings	(393,000)	-	-	(393,000)
Furniture, fixtures and equipment	(183,326)	(3,984)	-	(187,310)
Total accumulated depreciation	(576,326)	(3,984)	-	(580,310)
Capital assets, net	\$ 133,188	\$ (3,984)	\$ -	\$ 129,204

Total depreciation of \$(3,984) was charged to the General Government function of the Council's General Fund.

NOTE 8. BUDGETARY PROCESS

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

1. In March, the Finance Committee begins preparing a budget for the fiscal year commencing the following October 1, based on work desired in the Overall Planning Design (OPD) prepared by the Program Committee.
2. In May, the Council adopts and approves the budget. The budget is adopted on a basis that does not materially differ from the modified accrual basis of accounting.
3. Actual contracts entered into by the Council throughout the year necessarily have an impact on

approved budgetary operating levels. Should any major changes be needed due to unforeseen contracts or the need to appropriate additional Council funds, the budget is amended during the year and subsequently approved by the Council.

4. The legal level of budgetary control is the fund total level.
5. The Council approved one budget amendment for the year ended September 30, 2022. The amendment is reflected in budget amounts disclosed in the financial statements.
6. There were no material violations of legal and contractual provisions requiring disclosure.

NOTE 9. RISK MANAGEMENT

The Council purchases insurance to limit the exposure of the following risks of loss: theft of, damage to, and destruction of assets; natural disasters and injuries to employees. Commercial insurance has also been purchased by the Council to cover the risks of loss due to employee errors or omissions and health insurance. Settled claims resulting from the risks have not exceeded insurance coverage in any of the past three years.

The Council is also a member of the Florida Municipal Insurance Trust (the Trust). The Trust is a self-insurance program established to provide certain liability, casualty and property coverage to participating units of local governments in Florida, pursuant to various provisions of *Florida Statutes*. The Trust's underwriting and rate setting policies were established after consulting with an independent actuary. The Council pays an annual premium to the Trust for its insurance coverage. The Trust is non-assessable and, therefore, the Council has no liability for future deficits of the Trust, if any.

NOTE 10. CONCENTRATIONS OF CREDIT RISK

Significant concentrations of credit risk for financial instruments owned by the Council are as follows:

Accounts and grants receivable - Substantially all of the Council's receivables are for amounts due from federal, state and local governmental agencies under cost reimbursement and performance contracts. The Council has no policy requiring collateral or other security to support its receivables. The Council anticipates no loss on these receivables and has established no reserve for possible losses.

NOTE 11. INVENTORIES

It has consistently been the policy of the Council to record the acquisition of goods and supplies as expenditures at the time of purchase. The amount of such inventory on hand at any one time would be a nominal amount and considered to be immaterial.

NOTE 12. CONTINGENCIES

There is a contingent liability due to the fact that all possible regulatory audits of the Council's operations have not been completed for the fiscal year ended September 30, 2022. Any eventual expenditures determined to not be in compliance with grant regulations could be subject to repayment by the Council. The Council's management believes that all expenditures were significantly in compliance with appropriate grant regulations.

NOTE 13. SUBSEQUENT EVENTS

In preparing these financial statements, the Council has evaluated events and transactions for potential recognition or disclosure through June 30, 2023, the date the financial statements were available to be issued.

NOTE 14. OPERATING LEASES

The Council has an operating lease agreement for equipment with Pitney Bowes. The future minimum lease payments under this agreement at September 30, 2022 are as follows:

<u>September 30,</u> 2023	<u>Minimum Lease Payment</u> <u>\$ 3,475</u>	#
	#	

NOTE 15. REAL ESTATE SALE BINDER

During the prior year, the Council had accepted a bid for the sale of its headquarters property, and received a binder of \$102,610. Subsequent to the prior year end, the prospective buyer withdrew its offer. Subsequent to year end, the Council returned the purchase binder.

COMPLIANCE SECTION

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2022

Grantor/Pass-Through Grantor	ALN/CSFA Number	Contract Number	Award Amount	Received FY 2022	Expended FY 2022
FEDERAL AWARDS					
<u>U.S. Department of Commerce</u> Economic Development Support for Planning Organizations Planning Grant, Section 203 1/1/20 - 12/31/22	11.302	ED20ATL3020024	\$ 210,000	\$ 70,000	\$ 70,000
Planning Grant, Section 203 7/1/20 - 6/30/22	11.302	ED20ATL3070080	400,000	55,000	55,000
			<u>610,000</u>	<u>125,000</u>	<u>125,000</u>
Total Federal Awards			<u>610,000</u>	<u>125,000</u>	<u>125,000</u>
STATE FINANCIAL ASSISTANCE					
<u>Florida Division of Emergency Management</u> Florida Hazardous Materials Planning and Prevention 21/22	31.067	T0130	70,000	48,700	14,680
Florida Hazardous Materials Planning and Prevention 22/23	31.067	T0177	70,000	7,300	4,646
			<u>140,000</u>	<u>56,000</u>	<u>19,326</u>
<u>Florida Department of Transportation</u> Transportation Disadvantaged 21/22 - Bradford	55.002	G1X94	20,560	17,476	10,343
Transportation Disadvantaged 21/22 - Columbia, Hamilton, Suwannee	55.002	G1Y12	62,670	53,270	27,651
Transportation Disadvantaged 21/22 - Dixie	55.002	G1Y18	20,331	15,655	9,652
Transportation Disadvantaged 21/22 - Gilchrist	55.002	G1Y30	20,360	15,677	9,726
Transportation Disadvantaged 21/22 - Lafayette	55.002	G1Y44	20,161	15,524	8,599
Transportation Disadvantaged 21/22 - Levy	55.002	G1Y48	20,839	16,046	8,851
Transportation Disadvantaged 21/22 - Madison	55.002	G1Y50	20,371	15,686	8,608
Transportation Disadvantaged 21/22 - Union	55.002	G1Y74	20,304	17,258	9,653
Transportation Disadvantaged 22/23 - Bradford	55.002	G2919	20,560	5,551	3,591
Transportation Disadvantaged 22/23 - Columbia, Hamilton, Suwannee	55.002	G2927	62,655	16,917	9,591
Transportation Disadvantaged 22/23 - Dixie	55.002	G2930	20,329	5,489	3,172
Transportation Disadvantaged 22/23 - Gilchrist	55.002	G2943	20,361	5,497	3,096
Transportation Disadvantaged 22/23 - Lafayette	55.002	G2952	20,157	5,442	3,129
Transportation Disadvantaged 22/23 - Levy	55.002	G2957	20,839	5,627	3,265
Transportation Disadvantaged 22/23 - Madison	55.002	G2959	20,367	5,499	3,124
Transportation Disadvantaged 22/23 - Union	55.002	G2982	20,298	5,480	3,097
			<u>411,162</u>	<u>222,094</u>	<u>125,148</u>
<u>Florida Department of Economic Opportunity</u> Rural Development Grant 20/21	40.042	D0179	50,000	33,907	33,907
Rural Development Grant 21/22	40.042	D0206	50,000	16,803	16,803
			<u>100,000</u>	<u>50,710</u>	<u>50,710</u>
Total State Financial Assistance			<u>651,162</u>	<u>328,804</u>	<u>195,184</u>
Total Federal and State Financial Assistance			<u>\$ 1,261,162</u>	<u>\$ 453,804</u>	<u>\$ 320,184</u>

See Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL
Notes to Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year Ended September 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and presentation of the Schedule of Expenditures of Federal Awards and State Financial Assistance of North Central Florida Regional Planning Council (Council) have been designed to conform to generally accepted accounting principles as applicable to governmental units, including the reporting and compliance requirements of the Audits of States, Local Governments, and Non-Profit Organizations and Office of Management and Budget *Uniform Guidance*.

C. Reporting Entity

The reporting entity consists of North Central Florida Regional Planning Council, the primary government and its blended component unit, The Original Florida Tourism Task Force. The Council includes a Schedule of Expenditures of Federal Awards and State Financial Assistance in the Compliance Section for the purpose of additional analysis.

D. 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 relates 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 modified accrual basis, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council generally considers revenues to be available if they are collected within 120 days after the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

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 North Central Florida Regional Planning Council
Gainesville, 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 governmental activities, each major fund, and the aggregate remaining fund information of the North Central Florida Regional Planning Council, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise North Central Florida Regional Planning Council's basic financial statements, and have issued our report thereon dated June 30, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the North Central Florida Regional Planning Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the North Central Florida Regional Planning Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the North Central Florida Regional Planning Council's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the North Central Florida Regional Planning Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in black ink that reads "Powell & Jones". The signature is written in a cursive, flowing style.

POWELL & JONES CPA
Lake City, Florida
June 30, 2023

**MANAGEMENT LETTER REQUIRED BY
CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

To North Central Florida
Regional Planning Council
Gainesville, Florida

We have audited the basic financial statements of the North Central Florida Regional Planning Council (the Council) as of and for the year ended September 30, 2022, and have issued our report thereon dated June 30, 2023.

We have issued our 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 dated June 30, 2023. Disclosures in that report should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and *Government Auditing Standards* issued by the Comptroller General of the United States. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local governmental entity audits performed in the State of Florida and require that the following be addressed in this letter:

PRIOR YEAR FINDINGS

There were no reportable findings in the prior year applicable to the management letter.

CURRENT YEAR FINDINGS

There are no reportable findings in the current year applicable to the management letter.

FINANCIAL COMPLIANCE MATTERS

Financial Emergency Status – We determined that the Council had not met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Financial Condition Assessment Procedures – As required by the *Rules of the Auditor General*, Sections 10.554(1)(i)5.b. and 10.556(8), we applied financial condition assessment procedures to the Council's financial statements. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information they provided.

We noted no deteriorating financial conditions as defined by Rule 10.554(2)(f).

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

We very much enjoyed the challenge and experiences with our audit of the Council. We appreciate the helpful assistance of the Council staff in completing our audit and also the generally high quality of the Council's financial records and internal controls.

A handwritten signature in black ink that reads "Powell & Jones". The signature is written in a cursive, flowing style.

POWELL & JONES CPA
Lake City, Florida
June 30, 2023

INDEPENDENT ACCOUNTANT'S REPORT

To North Central Florida
Regional Planning Council
Gainesville, Florida

We have examined North Central Florida Regional Planning Council's (the Council's) 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 Council's compliance with those requirements. Our responsibility is to express an opinion on the Council'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 Council'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 Council's compliance with specified requirements.

In our opinion, the North Central Florida Regional Planning Council complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

This report is intended solely for the information and use of the Council 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 & JONES CPA
Lake City, Florida
June 30, 2023

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To North Central Florida
Regional Planning Council
Gainesville, Florida

We have audited the financial statements of North Central Florida Regional Planning Council for the year ended September 30, 2022. 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 North Central Florida Regional Planning Council are described Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. 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 North Central Florida Regional Planning Council'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 no significant difficulties in dealing with management in performing and completing our audit.

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 no such misstatements identified during our audit.

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 June 30, 2023.

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 Governing Board and management of North Central Florida Regional Planning Council, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



POWELL & JONES CPA
Lake City, Florida
June 30, 2023

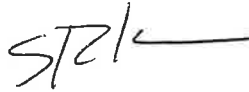


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August 17, 2023

TO: Council Members

FROM: Scott R. Koons, AICP, Executive Director 

SUBJECT: Florida Regional Councils Association Monthly Activity Report

The Florida Regional Councils Association is the statewide organization of the ten regional planning councils. The Association strengthens Florida's regional planning councils, partners with government and the business community to enhance regional economic prosperity and improves the consistency and quality of regional planning councils programs to ensure they add value to state, regional and local initiatives.

The Association strives to accomplish these goals by carrying-out the following objectives.

- Ensure regional planning councils are effective service organizations to the State of Florida, its local governments, and the citizens they serve;
- Ensure regional planning councils are consensus builders and problem solvers, and serve as conveners of the region by helping to articulate those multijurisdictional issues that need resolution;
- Encourage and promote opportunities for regional planning councils to become partners in state programs and initiatives, while promoting the unique themes of each region within the state and legislative environments;
- Monitor substantive state and federal legislative issues for the benefit of its members, and promote mutually supportive policy positions among the regional planning councils;
- Represent regional planning councils in national organizations, such as the National Association of Regional Councils, National Association of Development Organizations, and SouthEast Regional Directors Institute; and
- Foster relationships and partnerships and coordinate with state, regional, and national associations and organizations; non-profit entities; public-private partnerships; the Governor's Office; state agencies; and others, on issues of mutual interest and concern, and with whom the Association shares mutual goals and programs.

Please find attached the July 2023 Monthly Activity Report highlighting the activities of the Association.

If you have questions concerning this matter, please do not hesitate to contact me.

Attachment

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Apalachee • Central Florida
East Central Florida • Emerald Coast
North Central Florida • Northeast Florida • South Florida
Southwest Florida • Tampa Bay • Treasure Coast

MONTHLY ACTIVITY REPORT: July 2023

RESOURCE DEVELOPMENT/CAPACITY BUILDING and OUTREACH

- Gathered articles and began developing the July 2023 Florida Regional Councils Association (FRCA) Newsletter, *FRCA Forward*.
- Updated the email lists for and maintain the email listserv for approximately 2,350 individuals who receive *FRCA Forward*.
- Maintained and updated the FRCA website: www.flregionalcouncils.org.
- To enhance partnerships and strengthen the relationship between regional planning councils and their state and federal partners, organized, participated in or attended the following meetings and webinars:
 - Florida Resilience Conference Coordination Meeting
 - Florida Resilience Collaborative Coordinators Forum
 - Coordination calls with RPC Resiliency and GIS Staff
 - Coordinated training with EDA on new reporting software for RPC staff

ASSOCIATION MANAGEMENT

- Hosted the July FRCA Executive Directors Advisory Committee (EDAC) and prepared for the August EDAC Meeting.
- Continued coordinating for the Summer Policy Board Meeting scheduled for August 25, 2023, at the Tampa Bay Regional Planning Council.
- Continued to coordinate logistics for the 2023 summer conference schedule including the Florida League of Cities, Florida Chapter of the American Planning Association and the Florida Resiliency Conference.
- Continued preparations for the Annual EDAC Retreat scheduled for October 17 – 18, 2023.
- Distributed grant opportunities and information of interest from local, state and national organizations.



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August 17, 2023

TO: Council Members
FROM: Scott R. Koons, AICP, Executive Director
SUBJECT: Florida Chamber Foundation Scorecard™

The Florida Chamber Foundation has developed the Florida Scorecard™ to provide Florida leaders the metrics needed to secure Florida's future. The Florida Chamber Foundation's objective to developing a 20-year, statewide strategic plan requires a commitment to measuring our current status and progress toward the stated goals of the Six Pillars 20-year Strategic Plan.

The Scorecard reports metrics for each of the following Six Pillars.

- Talent and Supply Education;
- Innovation and Economic Development;
- Infrastructure and Growth Leadership;
- Business Climate and Competitiveness;
- Civic and Governance Systems; and
- Quality of Life and Quality Places.

Please find attached the August 2023 Scorecard.

If you have questions concerning this matter, please do not hesitate to contact me.

Attachment

o:\council.mtg\cnc\mtgmemos\flchamberscorecard aug 2023.docx

State of Florida Metrics

Click any metric to get more information! (What is this?)

FLORIDA POPULATION 08/14/2023

22,840,119

Florida FutureCast

<p> JOB CHANGE</p> <p>Jobs Year Over Year Change</p> <p>319,500</p> <p>Net New Jobs Needed by 2030</p> <p>1.33M</p>	<p> CHILDREN IN POVERTY</p> <p>18.2% (Decreasing)</p> <p><10% 2030 Goal</p> <p>763,527 (Decreasing)</p>	<p> 3RD GRADE READING SCORES</p> <p>50% (Declining)</p> <p>110,752 # Not Reading at Grade Level (Increasing)</p> <p>View Statewide Heat Map</p> <p>100% 2030 Goal</p> <p>Florida Gap Map</p>	<p> OPEN JOBS</p> <p>456,529 (Declining)</p> <p>290,000 Unemployed Persons (Increasing)</p> <p>64 Unemployed People per 100 jobs</p>
--	--	--	--

<p> UNEMPLOYMENT RATE</p> <p>2.6% (Unchanged)</p> <p>View Statewide Heat Map</p> <p>Jobs Year Over Year Change</p> <p>319,500</p> <p>View Statewide Heat Map</p>	<p> 3RD GRADE READING SCORES</p> <p>50% (Declining)</p> <p>View Statewide Heat Map</p> <p>100% 2030 Goal</p>	<p> STATE OF FLORIDA VISITORS</p> <p>\$98.8 Billion Visitor Spending</p> <p>137.6 Million Visitors</p>	<p> STATE HOUSING STARTS & SALES</p> <p>12,569 Starts (Improving)</p> <p>26,071 Sales (Declining)</p>
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<p> POVERTY RATE</p> <p>13.1% (Better)</p> <p>View Statewide Heat Map</p>	<p> CONSUMER SENTIMENT</p> <p>66.8 (Declining)</p>	<p> HIGH SCHOOL GRADUATION RATE</p> <p>87.3% (Declining)</p> <p>View Statewide Heat Map</p>	<p> SALES TAX REVENUE</p> <p>\$4.369 Billion per Month (Improving)</p>
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<p> VOTER PARTICIPATION</p> <p>54% (Declining)</p>	<p> RIGHT / WRONG DIRECTION</p> <p>51%/42%</p>	<p> LAND IN CONSERVATION</p> <p>31%</p>
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TALENT SUPPLY & EDUCATION



INNOVATION & ECON. DEVELOP.



INFRASTRUCTURE & GROWTH LEADERSHIP



BUSINESS CLIMATE & COMPETITIVENESS



CIVICS & GOVERNANCE



QUALITY OF LIFE

State of Florida Metrics (What is this?)

State of Florida FutureCast

Talent Supply & Education

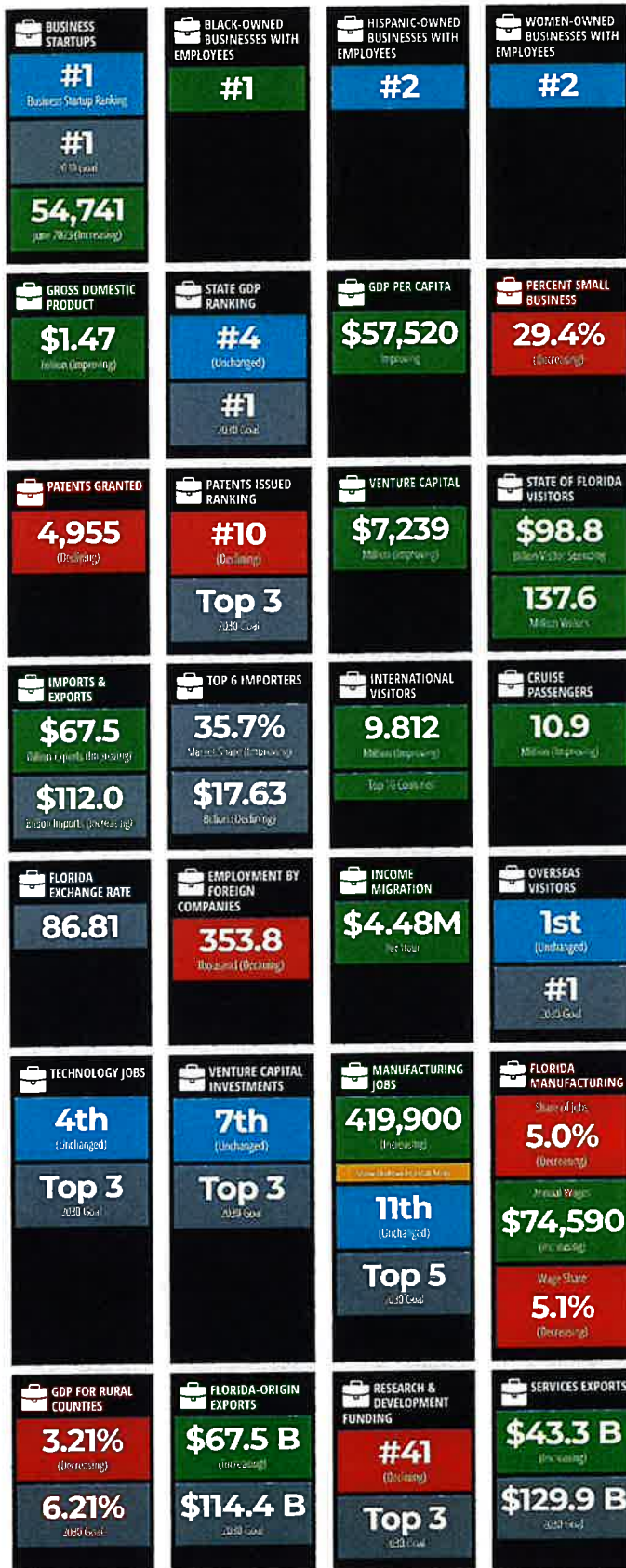
Click any metric to get more information!



State of Florida Metrics (What's New?)
Innovation & Economic Development

State of Florida FutureCard

Click any metric to get more information!



State of Florida Metrics (What is this?)

Infrastructure & Growth Leadership

State of Florida FutureCast

Click any metric to get more information!

LAND IN CONSERVATION

31%

APRIL 1, 2022 POPULATION

22.28
Million

[View Statewide Heat Map](#)

VEHICLE MILES TRAVELED

227.75
Billion (Improving)

STATE HOUSING STARTS & SALES

12,569
Starts (Improving)

26,071
Sales (Declining)

ENERGY RANKING

#50
Expenditures (Unchanged)

#45
Consumption (Decreasing)

POPULATION ESTIMATE 2030

25.57M

[View Statewide Heat Map](#)

SEAPORTS CARGO

\$72.6
Billion (Declining)

CONTAINERS (TEUS)

4.31
Million (Declining)

TRUCK CROSSINGS

15.3
Million (Improving)

HIGH SPEED COMMUNICATIONS

96.3%
(Unchanged)

[View Statewide Heat Map](#)

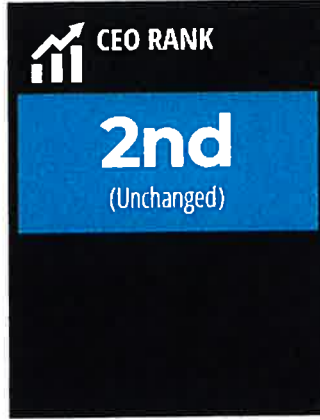
100%
2030 Goal

State of Florida Metrics (What is this?)

State of Florida FutureCast

Business Climate & Competitiveness

Click any metric to get more information!

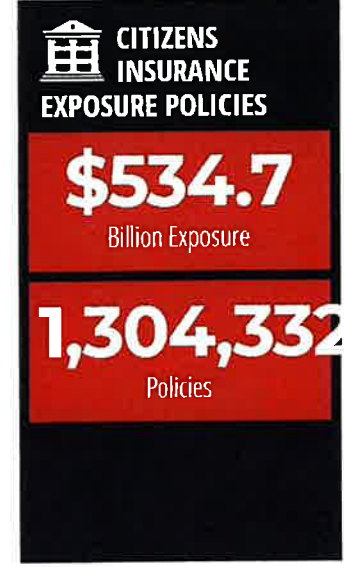
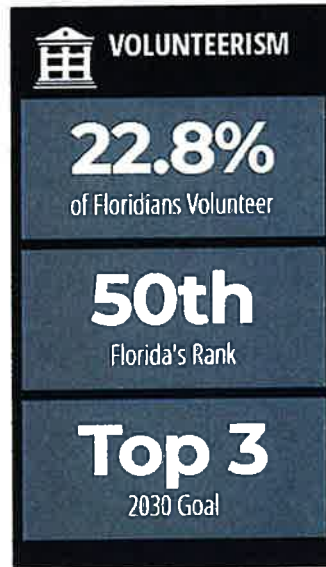
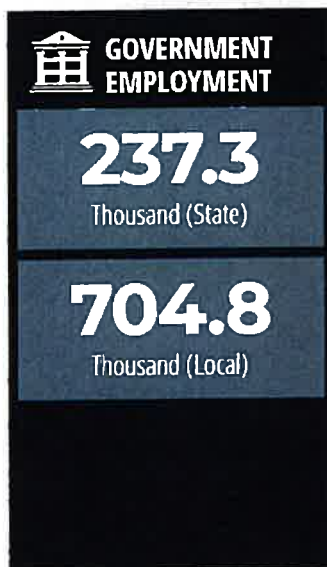
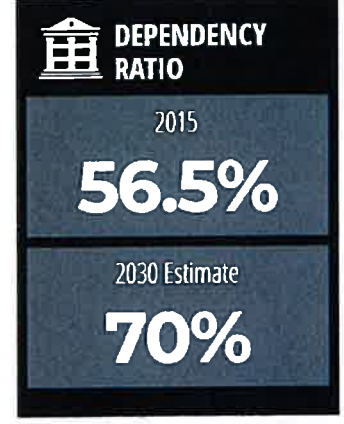
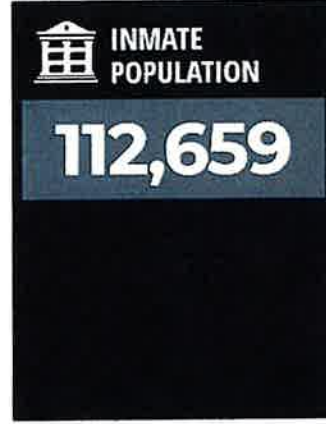


State of Florida Metrics (What is this?)

State of Florida FutureCast

Civic & Governance Systems

Click any metric to get more information!



State of Florida Metrics (What is this?)

State of Florida FutureCast

Quality of Life and Quality Places

Click any metric to get more information!

