
CITY COUNCIL REGULAR SESSION

CITY OF LAKE CITY

June 21, 2022 at 6:00 PM

Venue: City Hall

AGENDA

This meeting will be held in the City Council Chambers on the second floor of City Hall located at 205 North Marion Avenue, Lake City, FL 32055. Members of the public may also view the meeting on our YouTube channel. YouTube channel information is located at the end of this agenda.

Pledge of Allegiance

Invocation - Council Member Jake Hill, Jr.

Roll Call

Ladies and Gentlemen; The Lake City Council has opened its public meeting. Since 1968, the City Code has prohibited any person from making personal, impertinent, or slanderous remarks or becoming boisterous while addressing the City Council. Yelling or making audible comments from the audience constitutes boisterous conduct. Such conduct will not be tolerated. There is only one approved manner of addressing the City Council. That is, to be recognized and then speak from the podium.

As a reminder, persons are not to openly carry a handgun or carry a concealed weapon or firearm while the governing body is meeting.

Proclamations - None

Minutes

[1.](#) June 6, 2022 Regular Session

Approval of Agenda

Public Participation - Persons Wishing to Address Council

Citizens are encouraged to participate in City of Lake City meetings. The City of Lake City encourages civility in public discourse and requests that speakers direct their comments to the Chair. Those attendees wishing to share a document and or comments in writing for inclusion into the public record must email the item to submissions@lcfla.com no later than noon on the day of the meeting. Citizens may also provide input to individual council members via office visits, phone calls, letters and e-mail that will become public record.

Approval of Consent Agenda - None**Presentations**

- [2.](#) Brendan McKittrick, CPA, James Moore and Company - Annual Audit for Fiscal Year ended September 30, 2021 via Zoom.

Adopt Audit as presented

- [3.](#) Chief Josh Wehinger - Fire Department proposed salary increases for union and non-union personnel (Sponsored by: Council Member Todd Sampson)

Discussion and Possible Action - Fire Department proposed salary increases for union and non-union personnel**Old Business**Ordinances**Open Public Hearing**

- [4.](#) City Council Ordinance No. 2022-2217 (final reading) - An ordinance of the City of Lake City, Florida, amending Ordinance No. 91-688, as amended, relating to an amendment to the text and future land use plan map series of the City of Lake City Comprehensive Plan, pursuant to Application, CPA 22-01 by the City Council, under the amendment procedures established in Sections 163.3161 through 163.3248, Florida Statutes, as amended; providing for amending the text and future land use plan map series of the Comprehensive Plan, based upon an evaluation completed by the City, to reflect changes in state requirements pursuant to Section 163.3191, Florida Statutes, as amended; repealing all ordinances in conflict; and providing an effective date. EARBA

Passed on first reading 3/21/2022

Close Hearing**Adopt City Council Ordinance No. 2022-2217 on final reading****Open Public Hearing**

- [5.](#) City Council Ordinance No. 2022-2222 (final reading) - An ordinance of the City of Lake City, Florida, amending the future land use plan map of the City of Lake City Comprehensive Plan, as amended; relating to an amendment of 50 or less acres of land, pursuant to an application, CPA 22-03, by the property owner of said acreage, under the amendment procedures established in Sections 163.3161 through 163.3248, Florida Statutes, as amended; providing for changing the future land use classification from Residential, Medium Density (less than or equal to 8 dwelling units per acre) to Commercial of certain lands

within the corporate limits of the City of Lake City, Florida, providing severability; repealing all ordinances in conflict; and providing an effective date.

Passed on first reading 5/16/2022

Close Hearing

Adopt City Council Ordinance No. 2022-2222 on final reading

Open Public Hearing

- [6.](#) City Council Ordinance No. 2022-2223 (final reading) - An Ordinance of the City of Lake City, Florida, amending the official zoning atlas of the City of Lake City Land Development Regulations, as amended, relating to the rezoning of less than ten contiguous acres of land, pursuant to an Application, Z-22-02, by the property owner of said acreage; providing for rezoning from Residential, Single Family-2 (RSF-3) and Residential Office (RO) to Commercial, Intensive (CI) of certain lands within the corporate limits of the City of Lake City, Florida, providing severability, repealing all ordinances in conflict, and providing an effective date.

Passed on first reading 5/16/2022

Close Hearing

Adopt City Council Ordinance No. 2022-2223 on final reading

Other Items

7. Discussion and Possible Action - Police Officers Pension Board Appointee (Presenter: Mayor Stephen Witt)
8. Discussion and Possible Action - Fire Pension Board Appointee (Presenter: Mayor Stephen Witt)
- [9.](#) Discussion and Possible Action: Letter from Mayor Byran Williams, City of High Springs, asking for the City to donate a 2004 Vactor 2100 Series Truck or consider selling the truck to the City of High Springs for a fair price. The value has been estimated between \$6,000.00 and \$8,000.00. (Presenter: Interim City Manager Paul Dyal)

New Business

Ordinances

- [10.](#) City Council Ordinance No. 2022-2225 (first reading) - An ordinance of the City of Lake City, Florida, amending the Future Land Use Plan Map of the City of Lake City Comprehensive Plan as amended; relating to an amendment of 50 or

less acres of land, pursuant to an application, CPA 22-04, by the property owner of said acreage, under the amendment procedures established in Sections 163.3161 through 163.3248, Florida Statutes, as amended; providing for changing the Future Land Use classification from Commercial to Residential, Medium Density (less than or equal to 8 dwelling units per acre) of certain lands within the corporate limits of the City of Lake City, Florida; providing severability; repealing all ordinances in conflict; and providing an effective date.

Adopt City Council Ordinance No. 2022-2225 on first reading

- [11.](#) City Council Ordinance No. 2022-2226 (first reading) - An ordinance of the City of Lake City, Florida, amending the Future Land Use Plan Map of the City of Lake City Comprehensive Plan, as amended; relating to an amendment of 50 or less acres of land, pursuant to an application, CPA 22-05, by the property owner of said acreage, under the amendment procedures established in section 163.3161 through 163.3248, Florida Statutes, as amended, providing for changing the Future Land Use classification from Residential, Low Density (less than or equal to 2 dwelling units per acre) to Residential, Medium Density (less than or equal to 8 dwelling units per acre) of certain lands within the corporate limits of the City of Lake City, Florida; providing severability; repealing all ordinances in conflict; and providing an effective date.

Adopt City Council Ordinance No. 2022-2226 on first reading

- [12.](#) City Council Ordinance No. 2022-2227 (first reading) - An ordinance of the City of Lake City, Florida, amending the official zoning atlas of the City of Lake City Land Development Regulations, as amended; relating to the rezoning of less than ten contiguous acres of land, pursuant to an application, Z 22-03, by the property owner of said acreage; providing for rezoning from commercial, General (CG) to Residential, Multiple Family-1 (RMF-1) of certain lands within the corporate limits of the City of Lake City, Florida; providing severability; repealing all ordinances in conflict; and providing an effective date.

Adopt City Council Ordinance No. 2022-2227 on first reading

- [13.](#) City Council Ordinance No. 2022-2228 (first reading) - An ordinance of the City of Lake City, Florida, amending the official zoning atlas of the City of Lake City Land Development Regulations, as amended; relating to the rezoning of less than ten contiguous acres of land, pursuant to an Application, Z 22-04, by the property owner of said acreage; providing for rezoning from Residential, Single Family-1 (RSF-1) to Residential, Multiple Family-1 (RMF-1) of the City of Lake City, Florida; providing severability; repealing all ordinances in conflict; and providing an effective date.

Adopt City Council Ordinance No. 2022-2228 on first reading

Resolutions

- [14.](#) City Council Resolution No. 2022-047 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution of an Interlocal Agreement with Columbia County, Florida; providing for the Emergency Home Repair Program for eligible citizens; providing for severability; providing for conflicts; and providing for an effective date.
- [15.](#) City Council Resolution No. 2022-059 - A resolution of the City Council of the City of Lake City, Florida, accepting a bid from the Bayway Group, LLC, related to janitorial services at four locations within the City; providing for the award of a contract; providing for the execution of a contract; and providing an effective date.
- [16.](#) City Council Resolution No. 2022-060 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution of an amendment to the contract with H & H Liquid Sludge Disposal, Inc. providing for a price increase to \$64.00 per wet ton; and providing for an effective date.
- [17.](#) City Council Resolution No. 2022-062 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution and submission of the 2022 Airport Improvement Program Application for grant funding to the Federal Aviation Administration; providing for a request for a grant award of up to \$2,460,256.00 in eligible costs associated with the rehabilitation of the transient apron pavement and the realignment of Taxiway C at the Lake City Gateway Airport; and providing an effective date.
- [18.](#) City Council Resolution No. 2022-063 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution of Change Order One to Task Assignment Seven with Jones Edmunds & Associates, Inc.; providing for an amendment to the scope of work related to the construction of modifications to the reclaimed water production facilities at the Sister's Welcome Road Wastewater Facility; providing for compensation of \$18,200.00 and increasing the contract price to a total of \$78,078.00; providing for a change in the duration of the agreement; and providing for an effective date.
- [19.](#) City Council Resolution No. 2022-064 - A resolution of the City Council of the City of Lake City, Florida authorizing the execution of Task Assignment Number Three to the continuing contract with North Florida Professional Services, Inc., providing for engineering services related to the Gwen Lake Phase 2 Wetland Mitigation Plan; providing for payment for the professional services at a cost not to exceed \$5,500.00; and providing an effective date.
- [20.](#) City Council Resolution No. 2022-065 - A resolution of the City Council of the City of Lake City, Florida, authorizing Task Assignment Number Two to the continuing contract with Gmuer Engineering, LLC; providing for the extension of

a water main into the Emerald Cove Residential Subdivision; providing for a cost not-to-exceed \$26,500.00; and providing for an effective date.

[21.](#) City Council Resolution No. 2022-066 - A resolution of the City Council of the City of Lake City, Florida, authorizing Task Assignment Number Three to the continuing contract with Gmuer Engineering, LLC; providing for the extension of a water main along NW Jerri Place and NW Pinellas Court; providing for a cost not-to-exceed \$6,500.00; and providing for an effective date.

[22.](#) City Council Resolution No. 2022-067 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution of a Memorandum of Agreement with the Florida Fish and Wildlife Conservation Commission, Fish and Wildlife Foundation of Florida, and Columbia County, Florida; providing for the construction of a pier at Lake Montgomery; providing for conflict; and providing for an effective date.

23. City Council Resolution No. 2022-068 - Colin Baenziger & Associates Proposal for City Manager Search (Documents will be forwarded upon receipt)

Other Items

24. Discussion and Possible Action: City Hall (Interim City Manager Paul Dyal)

[25.](#) RFP-020-2022 City Attorney Email Update from Procurement Director Karen Nelmes

Departmental Administration - None

Comments by Council Members

Adjournment

YouTube Channel Information

Members of the public may also view the meeting on our YouTube channel at:
<https://www.youtube.com/c/CityofLakeCity>

Pursuant to 286.0105, Florida Statutes, *the City hereby advises the public if a person decides to appeal any decision made by the City with respect to any matter considered at its meetings or hearings, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.*

SPECIAL REQUIREMENTS: *Pursuant to 286.26, Florida Statutes, persons needing special accommodations to participate in these meetings should contact the **City Manager's Office at (386) 719-5768.***

File Attachments for Item:

1. June 6, 2022 Regular Session

The City Council in and for the citizens of the City of Lake City, Florida, met in Regular Session, on June 6, 2022 beginning at 6:00 PM, in the City Council Chambers, located at City Hall 205 North Marion Avenue, Lake City, Florida. Members of the public also viewed the meeting on our YouTube Channel.

PLEDGE OF ALLEGIANCE

INVOCATION – Mayor Stephen Witt

ROLL CALL

Mayor/Council Member
City Council

Stephen M. Witt
Jake Hill, Jr.
Eugene Jefferson
C. Todd Sampson
Frederick Koberlein, Jr.
Paul Dyal
Chief Gerald Butler
Audrey Sikes

City Attorney
Interim City Manager
Sergeant-at-Arms
City Clerk

Mayor Witt announced the following statement, “The Police Department will begin conducting weapons screenings upon all persons attending council meetings. This includes all city employees and elected officials with the only exception being law enforcement officers having official business at the meeting. I would like to remind everyone that Florida State Statute 790.06(12)(a)7 prohibits the open carrying of a handgun or the concealed carry of a weapon or firearm into any meeting of the governing body of a county, public school district, municipality, or special district. These screenings will begin at the Tuesday, June 21, 2022 City Council Meeting. The screenings will be conducted by having persons walk through a metal detector or be wanded by a handheld metal detector. All items you wish to accompany you will also be checked for weapons. You will not be required to identify yourself or what business you have at the meeting during the screening process. Any person not clearing the screening will not be allowed to enter the council chambers.”

PROCLAMATIONS – None

MINUTES

1. May 16, 2022 Regular Session

Mr. Hill made a motion to approve the May 16, 2022 regular session minutes as presented. Mr. Jefferson seconded the motion and the motion carried unanimously on a voice vote.

APPROVAL OF AGENDA

Mr. Jefferson made a motion to approve the agenda as presented. Mr. Hill seconded the motion and the motion carried unanimously on a voice vote.

PUBLIC PARTICIPATION – PERSONS WISHING TO ADDRESS COUNCIL

- Clairmont Ashley
- Barbara Mizell Perry
- Kirsinda Byrd
- Linda Andrews

APPROVAL OF CONSENT AGENDA

2. Permit Application from the Lake City - Columbia County Chamber of Commerce to hold the 4th of July Fireworks Celebration on Monday, July 4, 2022 from 6:00 PM until 10:00 PM. Approval is being sought contingent upon receipt of certificate of insurance.
3. Permit application from George & Warren Foundation, Inc. to hold the Juneteenth Celebration of Freedom Parade on Saturday, June 18, 2022, starting at 6:00 PM. All supporting documents including certificate of insurance have been provided.

Mr. Hill made a motion to approve the consent agenda as presented. Mr. Sampson seconded the motion and the motion carried unanimously on a voice vote.

PRESENTATIONS – None

OLD BUSINESS

Ordinances

At this time Mayor Witt closed the regular session and opened a public hearing for the purpose of hearing comments on City Council Ordinance No. 2022-2224. City Council Ordinance No. 2022-2224 was read by title. Mayor Witt asked if anyone wanted to be heard regarding City Council Ordinance No. 2022-2224. No one asked to speak on City Council Ordinance No. 2022-2224, therefore Mayor Witt closed the public hearing.

4. City Council Ordinance No. 2022-2224 (final reading) - An ordinance of the City Council of the City of Lake City, Florida, amending the City Code to add a new section number 86-110.17 to Article III, Chapter 86, which provides for the permanent vacating of portion of the right of way for Parcels 02465-106, 02465-107, and 02465-115, as identified by the parcel identification number assigned by the Property Appraiser's Office; all of said lots being located in the Stonegate Park Subdivision as recorded on a plat thereof and recorded in Plat Book 7, Pages 61 and 62, of the public records of Columbia County, Florida; providing for conflicts; providing for severability; providing for codification; and providing for an effective date. **Mr. Jefferson made a motion to adopt City Council Ordinance No. 2022-2224, on final reading, amending the City Code to add a new section number 86-110.17 to Article III, Chapter 86, which provides for the permanent vacating of portion of the right of way for Parcels 02465-106, 02465-107, and 02465-115, as identified by the parcel identification number assigned by the Property Appraiser's Office; all of said lots being located in**

the Stonegate Park Subdivision as recorded on a plat thereof and recorded in Plat Book 7, Pages 61 and 62, of the public records of Columbia County, Florida. Mr. Sampson seconded the motion. A roll call vote was taken and the motion carried.

Mr. Jefferson	Aye
Mr. Sampson	Aye
Mr. Hill	Aye
Mayor Witt	Aye

OTHER ITEMS

5. Discussion and Possible Action - Fire Pension Board Appointee (Presenter: Mayor Stephen Witt)

Mayor Witt reminded members there was still a need for a Fire Pension Board Appointee.

6. Discussion and Possible Action - Police Officers Pension Board Appointee (Presenter: Mayor Stephen Witt)

Mayor Witt reminded members there was still a need for a Police Officers Pension Board Appointee.

7. Discussion and Possible Action - City Manager Position - Renee Narloch, President of S. Renee Narloch & Associates will participate via Zoom

Ms. Narloch provided a recap of the direction she was given at the onset of the City Manager search process. She also covered the additional direction provided by the City Council members.

Ms. Narloch provided an overview of the three candidates: Andrew Hyatt, John Hannah, and Mel Smigielski.

Mr. Sampson made a motion to terminate Ms. Narloch and Narloch and Associates effective immediately. Mr. Hill seconded the motion.

PUBLIC COMMENT: Sylvester Warren, Glenel Bowden, Shawn Holmgren

Mayor Witt spoke against terminating the contract with Ms. Narloch, but stated if members decided to terminate, then they must hire another firm.

Mr. Jefferson inquired what a new firm would do differently.

Mr. Sampson spoke in favor of hiring Colin Baenziger & Associates to take over the City Manager search.

A roll call vote was taken and the motion failed.

Mr. Sampson	Aye
Mr. Hill	Aye
Mr. Jefferson	Nay
Mayor Witt	Nay

Mr. Sampson made a motion to terminate Ms. Narloch's contract. Mr. Hill seconded the motion.

PUBLIC COMMENT: Glenel Bowden

A roll call vote was taken and the motion failed.

Mr. Sampson	Aye
Mr. Hill	Aye
Mr. Jefferson	Nay
Mayor Witt	Nay

Mr. Sampson made a motion to reconsider the item we just talked about with the termination of Narloch and Associates contract and to hire the Colin Baenziger firm, based on their bid at the time, on an emergency basis. Mr. Hill seconded the motion.

PUBLIC COMMENT: Sylvester Warren

A roll call vote was taken and the motion carried.

Mr. Sampson	Aye
Mr. Hill	Aye
Mr. Jefferson	Aye
Mayor Witt	Aye

NEW BUSINESS

Ordinances – None

Resolutions

8. City Council Resolution No. 2022-049 - A resolution of the City Council of the City of Lake City, Florida, authorizing the appropriation of a grant to the Annie Mattox Recreation Center, Inc.; providing for improvements to the private park governed by the Annie Mattox Recreation Center, Inc.; providing for severability; providing for conflicts; and providing for an effective date. **Mr. Sampson made a motion to adopt City Council Resolution No. 2022-049, with the inclusion of item 3 B ii as follows: ii: Subject any vendor, volunteer, individual, or entity directly representing the Grantee to a Level 2 screening as described in Florida law, section 435.04, Florida Statutes, prior to the representation**

of the Grantee, authorizing the appropriation of a grant to the Annie Mattox Recreation Center, Inc., and providing for improvements to the private park governed by the Annie Mattox Recreation Center, Inc. Mr. Jefferson seconded the motion.

PUBLIC COMMENT: Glenel Bowden; Lawanda Austin; and Shawn Holmgren.

A roll call vote was taken and the motion carried.

Mr. Sampson	Aye
Mr. Jefferson	Aye
Mr. Hill	Aye
Mayor Witt	Aye

9. City Council Resolution No. 2022-055 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution of the State Highway Lighting, Maintenance, and Compensation Agreement Work Order with the State of Florida, Department of Transportation; providing for the terms and conditions of maintenance of the state facilities to be maintained by the City; and establishing an effective date. **Mr. Sampson made a motion to adopt City Council Resolution No. 2022-055, authorizing the execution of the State Highway Lighting, Maintenance, and Compensation Agreement Work Order with the State of Florida, Department of Transportation, and providing for the terms and conditions of maintenance of the state facilities to be maintained by the City. Mr. Jefferson seconded the motion.**

PUBLIC COMMENT: Shawn Holmgren

A roll call vote was taken and the motion carried.

Mr. Sampson	Aye
Mr. Jefferson	Aye
Mr. Hill	Aye
Mayor Witt	Aye

10. City Council Resolution No. 2022-056 - A resolution of the City Council of the City of Lake City, Florida authorizing the City to join the State of Florida and other local government units in participating in the "Walgreens Settlement"; providing for the Mayor's execution of the Participation Agreement; and providing for an effective date. **Mr. Jefferson made a motion to adopt City Council Resolution No. 2022-056, authorizing the City to join the State of Florida and other local government units in participating in the "Walgreens Settlement," and providing for the Mayor's execution of the Participation Agreement. Mr. Sampson seconded the motion. A roll call vote was taken and the motion carried.**

Mr. Jefferson	Aye
Mr. Sampson	Aye
Mr. Hill	Aye
Mayor Witt	Aye

11. City Council Resolution No. 2022-057 - A resolution of the City Council of the City of Lake City, Florida, authorizing the appropriation of a grant to the Annie Mattox Recreation Center, Inc.; providing for improvements to the private park governed by the Annie Mattox Recreation Center, Inc.; providing for severability; providing for conflicts; and providing for an effective date.

Per City Attorney Fred Koberlein, resolution not needed as Resolution 2022-049 covers this agreement.

PUBLIC COMMENT: Al Nelson; Shawn Holmgren; and Sylvester Warren.

12. City Council Resolution No. 2022-058 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution of a Memorandum of Understanding with the Institute for Justice Research and Development at Florida State University and Meridian Behavioral Health; providing for researching of methods to reduce repeated interactions between law enforcement and individuals who have severe mental health and substance abuse disorders, and to identify ways to optimize the use of crisis stabilization units and post-discharge supports. **Mr. Sampson made a motion to adopt City Council Resolution No. 2022-058, authorizing the execution of a Memorandum of Understanding with the Institute for Justice Research and Development at Florida State University and Meridian Behavioral Health; providing for researching of methods to reduce repeated interactions between law enforcement and individuals who have severe mental health and substance abuse disorders, and to identify ways to optimize the use of crisis stabilization units and post-discharge supports. Mr. Jefferson seconded the motion. A roll call vote was taken and the motion carried.**

Mr. Sampson	Aye
Mr. Jefferson	Aye
Mr. Hill	Aye
Mayor Witt	Aye

Other Items

13. Discussion and Possible Action - Designation of Florida League of Cities Voting Delegate (Presenter: Mayor Stephen Witt)

The Florida League of Cities' Annual Conference will be held in Hollywood, Florida on August 11-13, 2022. It is important for each municipality designate one official as "voting delegate" to participate in voting for League leadership and adoption of resolutions that determine the direction of the League.

Members concurred to designate Jake Hill Jr. as their official voting delegate to participate in voting for League leadership, and adoption of resolutions that determine the direction of the League.

14. Discussion and Possible Action: The Northeast Florida League of Cities Board of Directors is allowing all member cities an opportunity to submit one or more applications of a non-profit agency/entity/organization to receive a donation from the Northeast Florida League of Cities. The donation amount is \$350 per eligible agency/entity and if a member city submits more than one application, the \$350 may be split between applicants. (Presenter: Council Member Jake Hill)

Note: Last year the City Council recommended Temez Ruise of the Gifted1OnesCorpo and Columbia County Senior Services as the two non-profit organizations to each receive a \$332 donation from the Northeast Florida League of Cities.

Per Councilmember Jake Hill Jr., Council missed the window this year to donate to a non-profit agency/entity/organization.

DEPARTMENTAL ADMINISTRATION – None

COMMENTS BY COUNCIL MEMBERS

Mayor Witt announced there would be a Public Safety Memorial on Tuesday, June 7, 2022 at 6:30 PM at the First Baptist Church sanctuary.

Mayor Witt reported per Interim City Manager Paul Dyal, there is need to schedule a workshop to cover the following items: ARPA and CARES Act Funds, Budget, and City Hall. Members concurred to hold the workshop Monday, June 13, 2022 at 6:00 PM.

Mr. Sampson suggested bringing the pier project back for discussion.

Mr. Koberlein confirmed with members, on behalf of the Procurement Department, the RFP Process and how many candidates they wanted to interview for the City Attorney position. Members concurred to interview the top 3 with open interviews and for the council to serve as the evaluation committee.

Mr. Koberlein stated there was need for a litigation session soon to discuss the two lawsuits filed by Befaihtful Coker.

ADJOURNMENT

All matters having been handled, the meeting adjourned at 7:40 PM on a motion made and duly seconded.

Stephen M. Witt, Mayor/Council Member

Audrey Sikes, MMC City Clerk

File Attachments for Item:

2. Brendan McKittrick, CPA, James Moore and Company - Annual Audit for Fiscal Year ended September 30, 2021 via Zoom.

Adopt Audit as presented

City of Lake City, Florida



Annual Audit for the Year Ended September 30, 2021

Presented by: Brendan McKitrick, CPA, CISA
June 21, 2022



Auditors' Reports

- **Independent Auditors' Report** (pages 1-3)
 - Unmodified Opinion
- **Single Audit Report** (pages 86-87)
 - Federal and State Single Audits
 - No issues of noncompliance
- **Report on Internal Control and Compliance** (pages 88-89)
 - No internal control or compliance matters reported
- **Management Letter Required by Ch. 10.550** (pages 90-91)
 - No modifications
- **Independent Accountants' Examination Report** (page 92)
 - In compliance with specified investment statutes

General Fund (Page 18)

<u>Fund Balance</u>	<u>9/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2019</u>
Nonspendable	\$ 36,061	\$ 30,277	\$ 23,339
Restricted	-0-	-0-	-0-
Committed	-0-	-0-	-0-
Assigned	-0-	-0-	-0-
Unassigned	<u>18,312,234</u>	<u>14,511,105</u>	<u>12,349,309</u>
Total	<u>\$ 18,348,295</u>	<u>\$ 14,541,382</u>	<u>\$ 12,372,648</u>

General Fund (Continued)

Total Assigned/Unassigned Fund Bal.	\$ 18,312,234
2021 Expenditures and Transfers Out	\$ 14,270,208
Percentage Assigned/Unassigned Fund Balance as a percentage of Expenditures and Transfers out:	128.3%
Prior Year Percentage	100%
GFOA Minimum Rec. = 2 Months	At least 16.7%

Other Highlights

- Other Governmental Fund Activity
 - Fire Department Fund: \$147,652 restricted fund balance
 - Airport Capital Projects: \$25,694 restricted fund balance
 - CRA: \$337,567 restricted fund balance
 - Separate CRA audit issued in FY21– no findings

Business-Type Funds (Page 25)

History of Unrestricted Net Position in Proprietary Funds:

<u>Fund</u>	<u>9/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2019</u>
Water-Sewer	\$ 7,940,463	\$ 5,991,353	\$ 5,398,437
Natural Gas	1,712,933	1,029,751	893,314

Pension Funds

- Net Pension Liability – recorded in financial statements
 - Governmental Activities: \$2 million net pension liability and \$8.1 million net pension asset
 - Proprietary Funds: \$968k allocation of General and FRS plans liability, approx. \$1.1 million net pension asset
- Net pension liability (asset) history:

<u>Year</u>	<u>General</u>	<u>Police</u>	<u>Fire</u>	<u>FRS</u>
2021	\$(3,547,782)	\$(4,429,614)	\$ (1,305,811)	\$2,959,544
2020	\$ 515,582	\$(2,874,477)	\$ 518,996	\$7,489,739
2019	\$2,300,655	\$(1,464,617)	\$ 344,704	\$6,067,091

- Funded % with Net Pension Liability measurement:

<u>Year</u>	<u>General</u>	<u>Police</u>	<u>Fire</u>
2021	115.61%	127.41%	111.45%
2020	97.75%	118.99%	95.34%
2019	90.42%	109.64%	96.77%

Questions?



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CITY OF LAKE CITY, FLORIDA
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021



MAYOR AND CITY COUNCIL
As of Financial Statement Date

Stephen Witt
Mayor

Jake Hill
Councilmember

Todd Sampson
Councilmember

Eugene Jefferson
Councilmember

APPOINTED OFFICIALS

Interim City Manager
Mike Williams

Finance Director
Donna Duncan

City Attorney
Fred Koberlein

City Clerk
Audrey Sikes

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor, City Council, and City Manager,
City of Lake City, Florida:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lake City, Florida (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General, Fire Department, and the Community Redevelopment Agency funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

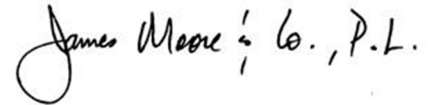
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements. The combining nonmajor fund financial statements, schedule of net revenues and debt service coverage, and schedule of expenditures of federal awards and state financial assistance as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Florida Auditor General, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements, schedule of net revenues and debt service coverage, and schedule of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Gainesville, Florida
June 3, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Lake City, Florida (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2021. Management's discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the City's financial activity, (c) identify changes in the City's financial position, (d) identify any material deviations from the financial plan, and (e) identify individual fund issues or concerns. We encourage readers to consider the information presented here in conjunction with the City's financial statements.

Financial Highlights

- Assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$108,562,835. Of this amount, \$23,822,298 (unrestricted net assets) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$9,302,443. Government activities generated an increase of \$5,436,892, while the business type activities increased by \$3,865,551.
- As of the close of the fiscal year, the City's governmental funds reported combined ending fund balances of \$24,018,472. Of this total amount \$18,312,234 is available for spending at the City's discretion (unassigned fund balance).

Overview of the Financial Statements

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

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private sector business, in that all governmental and business-type activities are consolidated into columns which add up to a total for the primary government.

The *statement of net assets* presents information on all of the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, highway and streets, airport, physical environment, economic environment, culture and recreation, and health and welfare. Property taxes, utility service taxes, gas taxes, and sales taxes, along with the City's charges for services and interfund charges, finance the majority of these services. The business-type activities include natural gas, and water and wastewater, where the fees for service typically cover all or most of the cost of operation including depreciation.

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's *near-term* financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains eleven individual governmental funds. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Fire Department, Airport Capital Projects, and the Community Redevelopment Agency Fund, which are considered to be major funds. Data included in the other governmental funds consists of governmental funds that are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements on page 79 and 80 of this report.

The City adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the major governmental funds to demonstrate compliance with this budget.

Proprietary Funds

The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City maintains two enterprise funds to account for the following operations: natural gas distribution, and the water and wastewater utilities. The City has no internal service funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the natural gas and water and wastewater utility fund, which are considered to be major funds of the City.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City utilizes fiduciary funds to account for its employees' retirement plans.

MANAGEMENT'S DISCUSSION AND ANALYSIS

(continued)

Notes to the Financial Statements

The notes provide additional information which is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension and other postemployment benefits to its employees.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$108,562,835 at the close of the most recent fiscal year.

City of Lake City's Net Position

The largest portion of the City's net assets or \$76,630,131 reflects its investment in capital assets (i.e., land, utility plant and improvements, equipment, buildings, improvements, machinery and equipment, and infrastructure). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. An additional portion of the City's net assets, \$8,110,406 represents resources that are subject to external restrictions on how they may be used (restricted net assets).

The unrestricted net asset balance of \$23,822,298 is intended to be a corporate-style measurement of the City's current financial standing and may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS
(continued)

City of Lake City Changes in Net Position

	Governmental Activities		Business-Type Activities		Total Primary Government	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Current and Other Assets	\$ 33,521,775	\$ 25,798,197	\$ 23,263,024	\$ 20,706,891	\$ 56,784,799	\$ 46,505,088
Capital Assets	49,966,499	49,901,375	68,613,622	67,855,541	118,580,121	117,756,916
Total Assets	83,488,274	75,699,572	91,876,646	88,562,432	175,364,920	164,262,004
Deferred Outflow of Resources	2,527,189	3,020,743	831,263	1,115,254	3,358,452	4,135,997
Current Liabilities	2,902,005	2,677,119	5,944,785	5,026,515	8,846,790	7,703,634
Long-term liabilities	14,841,780	19,248,365	36,124,868	39,783,916	50,966,648	59,032,281
Total liabilities	17,743,785	21,925,484	42,069,653	44,810,431	59,813,438	66,735,915
Deferred Inflows of Resources	8,210,559	2,170,604	2,136,540	231,090	10,347,099	2,401,694
Net Position						
Net Investment in Capital Assets	40,983,556	41,965,518	35,646,575	34,807,282	76,630,131	76,772,800
Restricted	4,908,661	3,141,588	3,201,745	2,807,779	8,110,406	5,949,367
Unrestricted	14,168,902	9,517,121	9,653,396	7,021,104	23,822,298	16,538,225
Total net position	\$ 60,061,119	\$ 54,624,227	\$ 48,501,716	\$ 44,636,165	\$ 108,562,835	\$ 99,260,392

MANAGEMENT'S DISCUSSION AND ANALYSIS

(continued)

City of Lake City Changes in Net Position From Statement of Activities

	Governmental Activities		Business-Type Activities		Total Primary Government	
	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20
REVENUES						
Program Revenues:						
Charges for services	\$ 4,630,469	\$ 4,405,382	\$ 19,189,876	\$ 18,335,132	\$ 23,820,345	22,740,514
Operating grants and contributions	1,642,919	1,526,313	99,687	253,105	1,742,606	1,779,418
Capital grant and contributions	877,177	2,429,651	976,514	526,092	1,853,691	2,955,743
Property taxes	4,091,966	3,936,575	-	-	4,091,966	3,936,575
Sales taxes	3,278,716	2,830,734	-	-	3,278,716	2,830,734
Casualty and fire insurance premium taxes	202,100	186,282	-	-	202,100	186,282
Public service taxes	1,403,217	1,395,569	-	-	1,403,217	1,395,569
Other taxes	692,479	731,630	-	-	692,479	731,630
Franchise and utility taxes	1,402,591	1,332,705	-	-	1,402,591	1,332,705
State revenue sharing	496,663	443,903	-	-	496,663	443,903
Other governmental revenues	1,151,604	235,150	-	-	1,151,604	235,150
Investment earnings	27,132	128,815	26,101	18,147	53,233	146,962
Miscellaneous revenues	224,751	379,829	254,306	31,839	479,057	411,668
Loss on disposal of capital assets	-	-	22,705	(184,300)	22,705	(184,300)
Total Revenues and transfers	20,121,784	19,962,538	20,569,189	18,980,015	40,690,973	38,942,553
EXPENSES						
General Government	2,356,589	2,197,711	-	-	2,356,589	2,197,711
Public Safety	6,190,052	6,783,422	-	-	6,190,052	6,783,422
Highway and Streets	2,788,744	2,943,635	-	-	2,788,744	2,943,635
Airport	3,001,956	2,651,422	-	-	3,001,956	2,651,422
Health and Welfare	252,293	249,353	-	-	252,293	249,353
Economic Environment	45,159	40,773	-	-	45,159	40,773
Physical Environment	488,734	468,975	-	-	488,734	468,975
Culture and Recreation	121,218	393,455	-	-	121,218	393,455
Interest on Long Term Debt	350,147	453,496	-	-	350,147	453,496
Water and Sewer Utility	-	-	12,118,659	13,178,801	12,118,659	13,178,801
Natural Gas Utility	-	-	3,674,979	3,037,422	3,674,979	3,037,422
Total Expenses	15,594,892	16,182,242	15,793,638	16,216,223	31,388,530	32,398,465
Increase (Decrease) in net position before transfers	4,526,892	3,780,296	4,775,551	2,763,792	9,302,443	6,544,088
Transfers	910,000	910,000	(910,000)	(910,000)	-	-
Increase (Decrease) in net position	5,436,892	4,690,296	3,865,551	1,853,792	9,302,443	6,544,088
Net Position -						
Net Position - Beginning	54,624,227	49,933,931	44,636,165	42,782,373	99,260,392	92,716,304
Net Position - Ending	\$ 60,061,119	\$ 54,624,227	\$ 48,501,716	\$ 44,636,165	\$ 108,562,835	\$ 99,260,392

Governmental Activities

Governmental activities before transfers increased the City's net assets \$746,596. Revenues for the City's governmental activities increased \$159,246 and total expenses decreased \$587,350 for 2021.

Key elements of the changes in revenues and expenses include:

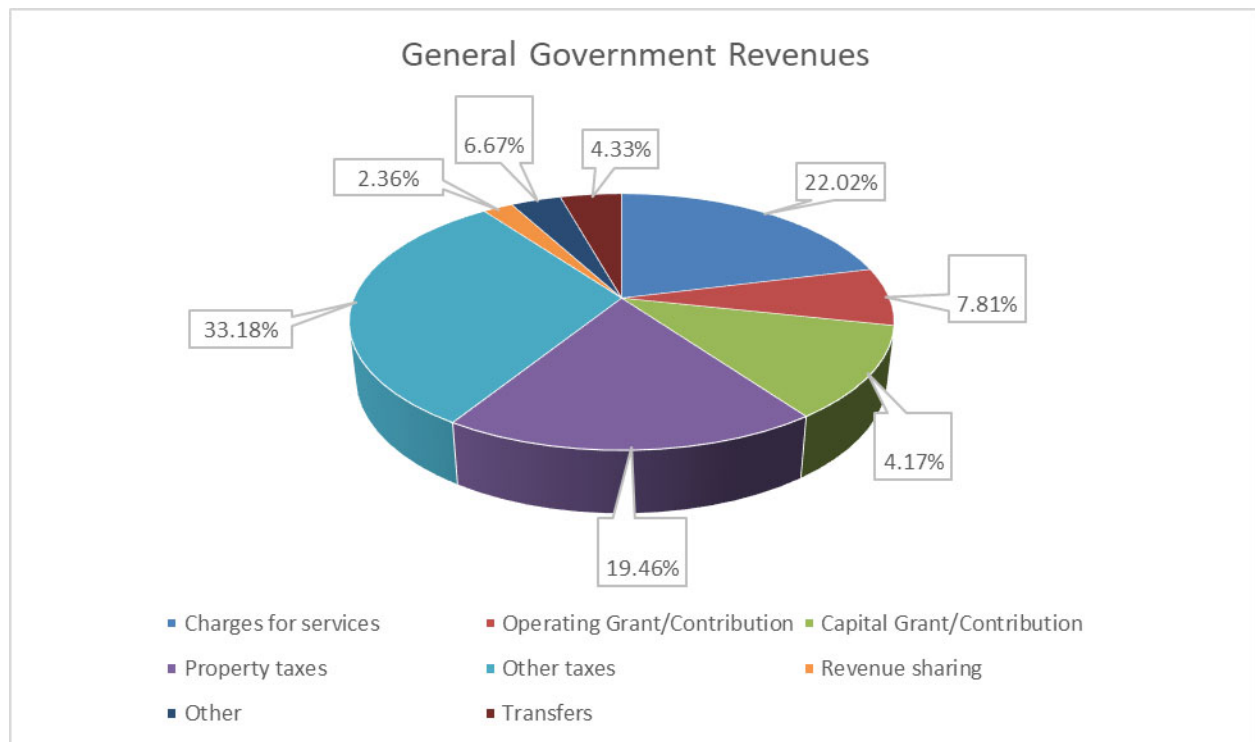
Revenue:

- Charges for services overall in 2021 were up \$225,087. This was mainly attributable to an increase in rent from the Blanche Hotel for wedding venues of \$126,277. Airport rentals also increased \$40,907 due to CPI adjustments. Gas sales increased \$57,902 as purchased gas costs increased and sales prices were adjusted to cover the increased cost.
- Operating grants increased in 2021 by \$116,606. Collections of local option gas taxes rose \$101,599. Private source donations increased \$10,000 from a donation from Nutrien to provide equipment for the Fire Department.

MANAGEMENT'S DISCUSSION AND ANALYSIS

(continued)

- Capital grants decreased \$1,552,474 in FY 2021. Airport construction projects funded by federal and state grants to resurface Runway 10-28 were completed in 2020 which reduced revenue \$1,155,087. The Airport also received CARES Act funding of \$69,000 in 2020 and a grant for a generator for \$61,652. Runway 5/23 rehabilitation and Strategic Airport Plan generated \$447,101 in grant revenues for 2021 while resurfacing of McFarlane Avenue from Bascom Norris Road to Baya Avenue was completed in 2020 and further reduced capital grant revenues received by \$827,055.
- Ad valorem taxes rose only \$139,173 in the General Fund as the City continues to maintain its ad valorem rate of 4.9 mils. Valuations increased slightly for the tax incremental value of the Community Redevelopment Agency (CRA) generating another \$16,218 from the base year calculation.
- Other taxes, which include utility, sales tax, revenue sharing and discretionary sales tax, increased \$502,183 during the year. Sales taxes were up \$447,982 as building and other activities continued an upward swing since Florida maintained business as usual during the pandemic. Utility taxes also increased \$69,886.
- State shared revenues, which includes the 1% discretionary sales tax, were up \$52,760 for the year.
- During the year the City received \$913,710 in Cares Act funding from Columbia County. This reimbursement consisted of reimbursements for first responders' personnel services.
- Investment earnings on accounts declined \$101,683 as market rates have steadily declined.
- Miscellaneous revenues were down \$155,078 as insurance proceeds from the ransomware attack and sale of millings at the Airport decreased by \$346,527 from the prior year. Sale of fixed assets, however, generated another \$182,176 in revenues for the year. The City sold real property that it was not utilizing to encourage investors to build low income housing.

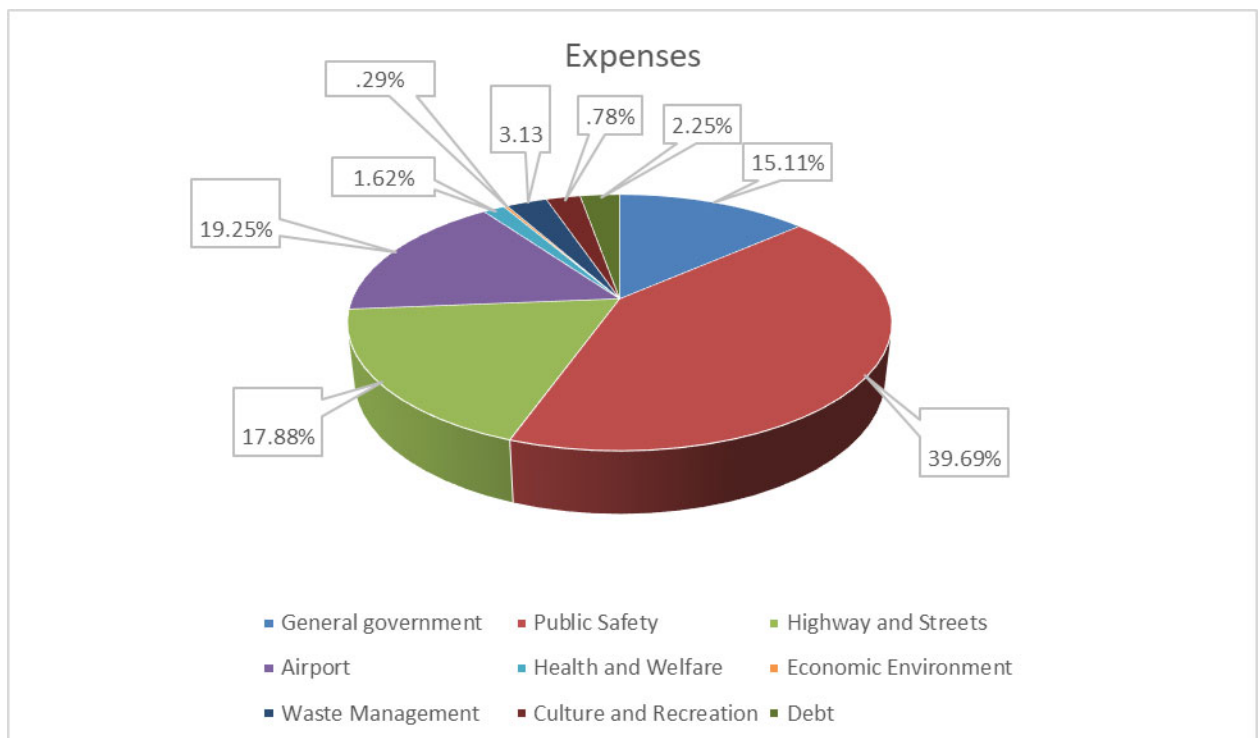


MANAGEMENT'S DISCUSSION AND ANALYSIS

(continued)

Expenses:

- Governmental spending overall decreased \$587,350 from 2020. The breakdown of changes is outlined below.
- General government expenditures increased \$524,836. IT Department costs were reduced \$111,796 for professional fees after spending \$120,896 in 2020 for the City to secure its network after a ransomware cyberattack. Most of the increases at the fund level were higher costs for personnel services, operating supplies and repairs and maintenance for all departments. The City paid \$400,000 to Werner Enterprises, Inc. for a contractual agreement for an economic development incentive. Another \$200,000 is due under this agreement in the next fiscal year. At the government wide level costs decreased \$365,958. The single largest component of the decline was \$402,792 in net pension obligation as the investment market continued to flourish. Depreciation, however, increased \$36,834.
- Public Safety expenditures increased \$56,782 at the governmental fund level but decreased \$650,152 at the government wide level due to net pension obligation adjustments of \$749,460. Depreciation increased \$99,308.
- Highway and Street costs declined \$154,891, mostly from lowered pension costs as noted above.
- Airport net expenditures increased \$350,534. Purchases of gas increased due to higher market costs and depreciation increased \$150,419 due to a full year of depreciation on Runway 10-28 and Runway 5-23 Taxiway lighting placed in service in 2021.
- Culture and recreation costs decreased overall \$272,237 as a result of closing the Girls' Club in 2021.
- Debt service interest decreased \$103,349 after refinancing debt from the sales tax bond issuance in the previous year.



MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Business-type Activities

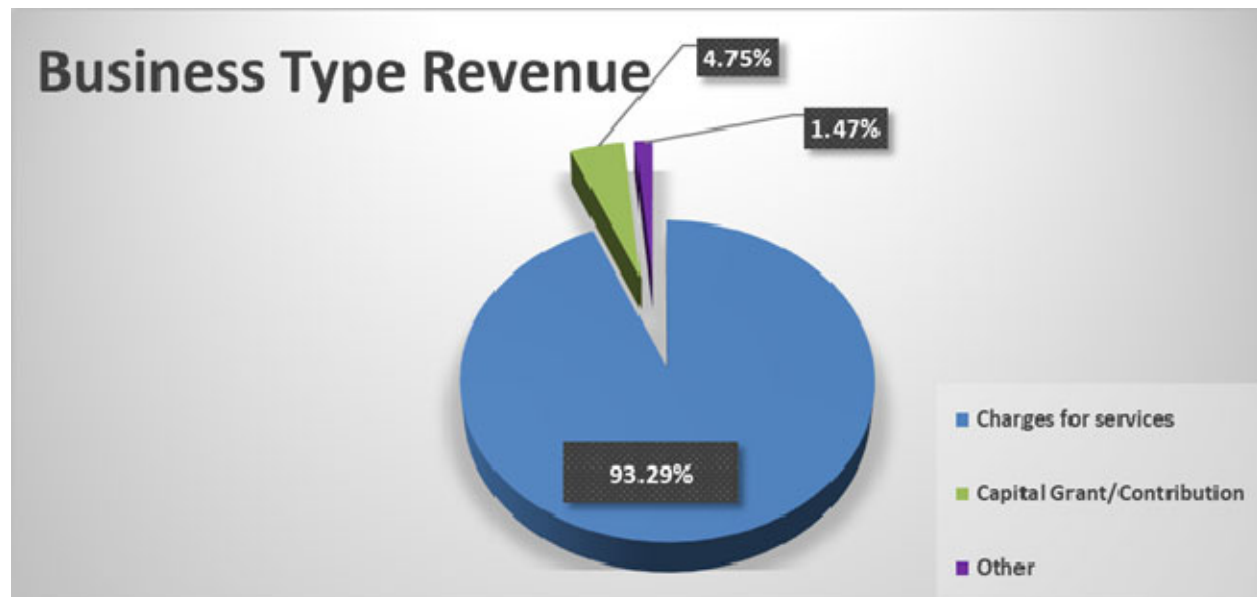
Business-type activities before transfers increased the City's net assets by \$2,011,759 for fiscal year 2021 compared to a \$374,339 decrease in 2020. Revenues for the City's business-type activities increased \$1,589,174 while total expenses decreased \$422,585 for fiscal year 2021. Elements of the changes in revenues and expenses include:

Revenue:

- Charges for services increased \$854,743 from the previous year. Gas consumption increased to 4,457,610 therms sold from 4,185,360 therms in the prior year as the City added several commercial customers during the year. Also, the price of purchased gas increased and billing rates were increased to offset the cost.
- Capital grants increased \$450,422 during FY 2021. As noted in the previous fiscal year, the City entered into a grant agreement with the Department of Environmental Protection for \$2,697,456 to design and construct sewer lines to SR 47 and I-75 interchange. During the year the City billed \$726,268 in grant proceeds for this project. In addition, the City received a grant from FDEP for upgrades to the St. Margaret's wastewater treatment plant to remove accumulated sand and grit from the facility. Billings for treatment plant upgrades in FY 2021 were \$249,807 compared to \$187,590 for the previous year.

The City's impact fees were reduced by \$338,063 in the current year due to Council's decision to waive fees for twelve months as a development incentive.

- The City sold the Brandon Brent Water Plant during the previous year at a loss of \$184,300. In 2021 assets were sold at a gain of \$20,680.
- During 2021 the Gas department received \$219,004 from the sale of the website it received in exchange for attorneys' fees as a result of the America's Compressed Natural Gas (CNG) lawsuit.
- In 2020 the City refinanced its 2010A and 2010B Build America bonds (BABS). Consequently, the City no longer receives an interest abatement from those bonds which resulted in a reduction of revenue of \$283,408 in the Water Sewer Utility Fund.



MANAGEMENT'S DISCUSSION AND ANALYSIS

(continued)

Expenses:

- Water and sewer costs decreased overall \$705,993 during the year. Personnel costs decreased \$319,404 from net pension and OPEB costs. Depreciation increased \$145,480 during 2021 while interest expense decreased \$886,002 from refinancing of 2010A & B bonds at a lower interest rate.

Contract services and materials decreased \$325,134 from professional fees of \$198,987 from various utility projects and debt service cost from issuance of refinanced bonds of \$102,094 from the prior year. Bad debts also decreased \$87,291 as measures were undertaken to monitor collections as well as customers were able to utilize CARES Act reimbursements for utility payments.

- Natural gas contract services and materials increased \$707,165. The City sold 4,457,610 therms of gas in 2021 compared to 4,185,360 therms in 2020 at a higher cost per therm than the previous year due to increased purchased gas costs.

The City's Funds

As the City completed the year, its governmental funds reported a combined fund balance of \$24,018,472, which is a 10.57% percent increase over the previous year. Approximately 76.24% or \$18,312,234 of the fund balance constitutes unassigned fund balance, which is available for spending at the government's discretion. Non-spendable fund balance of .3% is comprised of:

❖ Inventory	\$ 71,460
❖ Prepaids	\$ 3,069

The restricted fund balance of \$5,631,709 constitutes 23.45% which has been obligated for debt service of \$147,400, public safety of \$3,715,552, airport \$608,992, health and welfare \$27,611, capital improvements of \$794,587 and Community Redevelopment of \$337,567.

Business-type Funds

The City's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning the finances of these funds have been addressed in the discussion of the City's business-type activities.

Budgetary Highlights – Governmental Activities

For fiscal year 2021, the City adopted a balanced budget in the General Fund. The General Fund had an original budget of \$15,754,499; the final amended budget was \$17,399,942.

The following is a brief overview of the significant budgeting changes of \$1,645,443 from the original budget to the final budget.

General Fund

- City entered into a lease agreement with Motorola to purchase Watchguard in-car body cameras at a cost of \$445,412.
- City received an additional \$224,841 for local government half cent sales tax.
- City received \$913,710 from the County for payroll related reimbursements for first responders from the Cares Act.
- Overtime grants for public safety and HIDTA reimbursements were received totaling \$16,430.

MANAGEMENT'S DISCUSSION AND ANALYSIS

(continued)

- Garbage/waste fees of \$45,049 greater than budgeted amounts were collected during 2021.

Capital Assets and Debt Administration

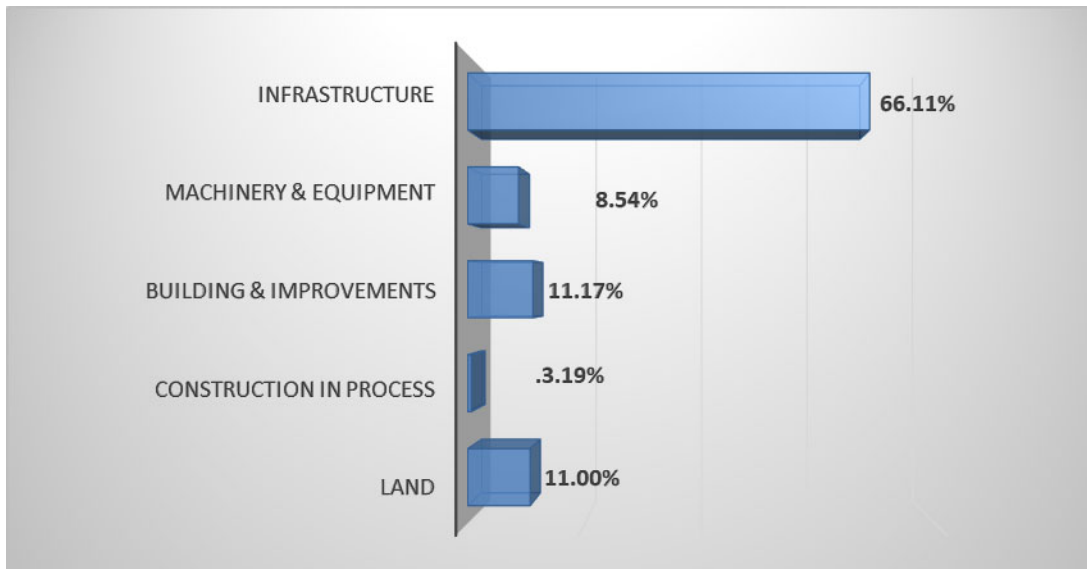
Capital Assets

At the end of fiscal year 2021, the City had \$118,580,121 invested in a broad range of capital assets. This amount represents a net increase of \$823,205 over last year.

Capital Assets at Year End (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Totals	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Land	\$ 7,805,260	\$ 7,379,013	\$ 5,234,282	\$ 5,234,282	\$ 13,039,542	\$ 12,613,295
Construction in Process	921,629	505,169	2,858,110	279,797	3,779,739	784,966
Building & Improvemen	8,355,335	8,138,216	4,888,290	5,019,780	13,243,625	13,157,996
Machinery & equipmen	3,072,728	3,025,374	7,049,490	7,250,770	10,122,218	10,276,144
Infrastructure	29,811,547	30,853,603	48,583,450	50,070,912	78,394,997	80,924,515
Totals	\$ 49,966,499	\$ 49,901,375	\$ 68,613,622	\$ 67,855,541	\$ 118,580,121	\$ 117,756,916

Capital Assets by Class:



Major capital asset acquisitions and reclassifications from construction in progress to infrastructure and building improvements for 2021 include:

General Government

City Hall Building	General	\$ 1,102,319
Tennis Courts	Recreation	\$ 211,075
Motorola In-Car Cameras	Police/Fire	\$ 445,412
Street overlays	Public Works	\$ 366,661

Business Type Activities

Equipment additions	Water Sewer	\$ 172,097
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MANAGEMENT'S DISCUSSION AND ANALYSIS
(continued)

Additional information on the City's capital assets can be found in Note 6 of the notes to the financial statements.

Long-term Debt

At the end of the current fiscal year, the City had total bond debt outstanding of \$50,699,943 net of unamortized premiums and discounts.

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenue bonds/leases	\$13,338,038	\$13,642,016	\$37,361,905	\$39,323,228	\$50,699,943	\$ 52,965,244

Additional information on the City's long-term debt can be found in Note 8 of the notes to the financial statements.

The City considered many factors when preparing the fiscal year 2021 budgetary estimates. Some of the major considerations were local and national economic factors, which included:

- Seasonally adjusted unemployment rate for Florida in September 2021 was 4.6%, which is down from the previous year rate of 3.0%. Columbia County averaged 4.1%. The City, however, was experiencing difficulty hiring qualified applicants as workforce competition seemed to hold steady.
- The City's budget is generally built around historical costs, noting the trends of the market. During 2021 it was expected that costs would be rising and the budget was adjusted accordingly.
- Consumer prices twelve-month average increased 5.4% for all urban consumers. Food prices increased 4.6% while energy increased 24.8% in 2021, which was a 3% change overall compared to the previous year.
- Property values have steadily increased as population growth rate for Florida was second in the nation. Florida's population has grown 14.6% in the last decade according to the Bureau of Labor Statistics. This growth is requiring additional capacity in terms of utility demands, streets and roads and is causing housing prices to escalate. During the pandemic Florida has been a sanctuary for those people fleeing states with lockdowns and cessation of business.
- Revenue projections for state shared revenues were projected upwards approximately \$241,000 for 2021.
- Costs of material continue to climb and the supply chain has difficulty meeting the needs of procuring certain items. Consequently, projects were evaluated to determine the feasibility of completion.

Financial Contact

The City's financial statements are designed to present users with a general overview of the City's finances and to demonstrate the City's accountability. If you have any questions concerning any of the information provided in this report or need additional financial information, contact the City's Finance Director at City Hall located at 205 North Marion Avenue, Lake City, Florida, 32055.

BASIC FINANCIAL STATEMENTS

These basic financial statements contain Government-wide Financial Statements, Fund Financial Statements and Notes to the Financial Statements.

CITY OF LAKE CITY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Equity in pooled cash and cash equivalents	\$ 18,881,093	\$ 10,069,541	\$ 28,950,634
Investments	4,657,744	-	4,657,744
Receivables, net	547,276	2,735,932	3,283,208
Due from other governments	1,238,566	1,010,707	2,249,273
Inventories	71,460	311,999	383,459
Prepays	3,069	4,204	7,273
Net pension asset	8,122,567	1,160,640	9,283,207
Restricted assets:			
Equity in pooled cash	-	7,970,001	7,970,001
Capital assets:			
Capital assets, not being depreciated	8,726,889	8,092,392	16,819,281
Other capital assets, net of depreciation	41,239,610	60,521,230	101,760,840
Total assets	<u>\$ 83,488,274</u>	<u>\$ 91,876,646</u>	<u>\$ 175,364,920</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on bond refunding	\$ -	\$ 109,799	\$ 109,799
Deferred outflows related to pensions	2,518,327	715,639	3,233,966
Deferred outflows related to OPEB	8,862	5,825	14,687
Total deferred outflows	<u>\$ 2,527,189</u>	<u>\$ 831,263</u>	<u>\$ 3,358,452</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 1,255,969	\$ 1,310,259	\$ 2,566,228
Customer deposits	100,350	1,208,150	1,308,500
Retainage payable	-	128,594	128,594
Unearned revenue	24,417	349,163	373,580
Accrued interest payable	119,709	159,780	279,489
Noncurrent liabilities:			
Due within one year:			
Bonds and notes payable	643,329	2,403,827	3,047,156
Capital leases	220,127	76,061	296,188
Compensated absences	538,104	308,951	847,055
Due in more than one year:			
Bonds and notes payable, net	11,092,982	34,555,468	45,648,450
Capital leases	1,381,600	326,549	1,708,149
Compensated absences	142,207	121,066	263,273
Total OPEB liability	233,647	153,585	387,232
Net pension liability	1,991,344	968,200	2,959,544
Total liabilities	<u>\$ 17,743,785</u>	<u>\$ 42,069,653</u>	<u>\$ 59,813,438</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	\$ 8,190,449	\$ 2,123,321	\$ 10,313,770
Deferred inflows related to OPEB	20,110	13,219	33,329
Total deferred inflows	<u>\$ 8,210,559</u>	<u>\$ 2,136,540</u>	<u>\$ 10,347,099</u>
NET POSITION			
Net investment in capital assets	\$ 40,983,556	\$ 35,646,575	\$ 76,630,131
Restricted for:			
Public safety	155,044	-	155,044
Community redevelopment projects	337,567	-	337,567
Airport	608,992	-	608,992
Debt service	27,691	623,666	651,357
Capital improvements	-	2,192,263	2,192,263
Pension benefits	3,751,756	385,816	4,137,572
Other purposes	27,611	-	27,611
Unrestricted	14,168,902	9,653,396	23,822,298
Total net position	<u>\$ 60,061,119</u>	<u>\$ 48,501,716</u>	<u>\$ 108,562,835</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF LAKE CITY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 2,356,589	\$ 171,568	\$ 17,752	\$ -	\$ (2,167,269)	\$ -	\$ (2,167,269)
Public safety	6,190,052	2,498,553	10,000	16,546	(3,664,953)	-	(3,664,953)
Highway and street	2,788,744	-	1,615,167	231,421	(942,156)	-	(942,156)
Airport	3,001,956	1,405,783	-	629,210	(966,963)	-	(966,963)
Health and welfare	252,293	-	-	-	(252,293)	-	(252,293)
Economic environment	45,159	-	-	-	(45,159)	-	(45,159)
Physical environment	488,734	544,880	-	-	56,146	-	56,146
Culture and recreation	121,218	9,685	-	-	(111,533)	-	(111,533)
Interest on long-term debt	350,147	-	-	-	(350,147)	-	(350,147)
Total governmental activities	15,594,892	4,630,469	1,642,919	877,177	(8,444,327)	-	(8,444,327)
Business-type activities:							
Water-sewer utility	12,118,659	14,790,835	99,687	976,514	-	3,748,377	3,748,377
Natural gas	3,674,979	4,399,041	-	-	-	724,062	724,062
Total business-type activities	15,793,638	19,189,876	99,687	976,514	-	4,472,439	4,472,439
Total primary government	<u>\$ 31,388,530</u>	<u>\$ 23,820,345</u>	<u>\$ 1,742,606</u>	<u>\$ 1,853,691</u>	<u>(8,444,327)</u>	<u>4,472,439</u>	<u>(3,971,888)</u>
General revenues:							
Property taxes					4,091,966	-	4,091,966
Sales taxes					3,278,716	-	3,278,716
Casualty and fire insurance premium taxes					202,100	-	202,100
Public service taxes					1,403,217	-	1,403,217
Other taxes					692,479	-	692,479
Franchise and utility taxes					1,402,591	-	1,402,591
State revenue sharing					496,663	-	496,663
Other intergovernmental revenues					1,151,604	-	1,151,604
Investment earnings					27,132	26,101	53,233
Miscellaneous revenues					224,751	254,306	479,057
Gain (Loss) on disposal of capital assets					-	22,705	22,705
Transfers					910,000	(910,000)	-
Total general revenues and transfers					13,881,219	(606,888)	13,274,331
Change in net position					5,436,892	3,865,551	9,302,443
Net position - beginning					54,624,227	44,636,165	99,260,392
Net position - ending					<u>\$ 60,061,119</u>	<u>\$ 48,501,716</u>	<u>\$ 108,562,835</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF LAKE CITY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	General	Fire Department	Community Redevelopment Agency	Airport Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Equity in pooled cash and cash equivalents	\$ 13,088,516	\$ 206,619	\$ 340,364	\$ (82,393)	\$ 5,327,987	\$ 18,881,093
Investments	4,657,744	-	-	-	-	4,657,744
Receivables, net	536,523	-	-	-	10,753	547,276
Due from other governments	1,029,302	10,356	-	167,487	31,421	1,238,566
Inventories	35,191	-	-	-	36,269	71,460
Prepaid items	870	-	-	-	2,199	3,069
Total assets	<u>\$ 19,348,146</u>	<u>\$ 216,975</u>	<u>\$ 340,364</u>	<u>\$ 85,094</u>	<u>\$ 5,408,629</u>	<u>\$ 25,399,208</u>
LIABILITIES						
Accounts payable and accrued liabilities	\$ 996,701	\$ 69,323	\$ 2,597	\$ 59,400	\$ 127,948	\$ 1,255,969
Customer deposits	150	-	200	-	100,000	100,350
Unearned revenue	3,000	-	-	-	21,417	24,417
Total liabilities	<u>999,851</u>	<u>69,323</u>	<u>2,797</u>	<u>59,400</u>	<u>249,365</u>	<u>1,380,736</u>
FUND BALANCES						
Nonspendable:						
Inventories	35,191	-	-	-	36,269	71,460
Prepaid items	870	-	-	-	2,199	3,069
Restricted for:						
Public safety	-	147,652	-	-	3,567,900	3,715,552
Airport	-	-	-	25,694	583,298	608,992
Debt service	-	-	-	-	147,400	147,400
Capital improvements	-	-	-	-	794,587	794,587
Community redevelopment	-	-	337,567	-	-	337,567
Health and welfare	-	-	-	-	27,611	27,611
Unassigned	18,312,234	-	-	-	-	18,312,234
Total fund balances	<u>18,348,295</u>	<u>147,652</u>	<u>337,567</u>	<u>25,694</u>	<u>5,159,264</u>	<u>24,018,472</u>
Total liabilities and fund balances	<u>\$ 19,348,146</u>	<u>\$ 216,975</u>	<u>\$ 340,364</u>	<u>\$ 85,094</u>	<u>\$ 5,408,629</u>	<u>\$ 25,399,208</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF LAKE CITY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Fund balances - total governmental funds \$ 24,018,472

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds

Total governmental capital assets	98,625,036	
Less: accumulated depreciation	<u>(48,658,537)</u>	49,966,499

On the governmental fund statements, a net pension liability (asset) is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the statement of net position, the City's net pension liability (asset) of the defined benefit pension plans is reported as a noncurrent liability (asset). Additionally, deferred outflows and deferred inflows related to pensions are also reported.

Net pension liability	(1,991,344)	
Net pension asset	8,122,567	
Deferred outflows related to pensions	2,518,327	
Deferred inflows related to pensions	<u>(8,190,449)</u>	459,101

On the governmental fund statements, a total OPEB liability is not recorded unless an amount is due and payable (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the City's total OPEB liability is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to OPEB are also reported.

Total OPEB liability	(233,647)	
Deferred outflows related to OPEB	8,862	
Deferred inflows related to OPEB	<u>(20,110)</u>	(244,895)

Long-term liabilities, including bonds payable and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following:

Bonds and notes payable	(11,736,311)	
Accrued interest payable	(119,709)	
Lease financed purchases	(1,601,727)	
Compensated absences	<u>(680,311)</u>	(14,138,058)

Net position of governmental activities \$ 60,061,119

The accompanying notes to financial statements are an integral part of this statement.

CITY OF LAKE CITY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	General	Fire Department	Community Redevelopment Agency	Airport Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 9,543,682	\$ 69,520	\$ 141,565	\$ -	\$ -	\$ 9,754,767
Franchise fees and permits	1,645,390	-	-	-	-	1,645,390
Intergovernmental	3,192,367	-	201,324	629,210	31,421	4,054,322
Charges for services	2,053,033	2,161,871	3,100	-	1,379,440	5,597,444
Fines and forfeitures	88,527	-	-	-	-	88,527
Investment income	17,803	1,390	495	-	7,444	27,132
Miscellaneous	56,765	18,484	-	-	26,777	102,026
Total revenues	16,597,567	2,251,265	346,484	629,210	1,445,082	21,269,608
Expenditures						
Current:						
General government	4,127,234	-	-	-	-	4,127,234
Public safety	4,646,042	2,453,429	-	-	31,453	7,130,924
Highway and street	2,525,234	-	-	-	-	2,525,234
Airport	-	-	-	183,983	1,082,592	1,266,575
Health and welfare	252,293	-	-	-	-	252,293
Economic environment	-	-	45,159	-	-	45,159
Physical environment	488,734	-	-	-	-	488,734
Culture and recreation	77,776	-	-	-	-	77,776
Capital outlay	1,250,495	-	117,005	673,505	1,459,612	3,500,617
Debt service:						
Principal retirement	-	-	86,616	-	662,774	749,390
Interest and fiscal charges	-	-	16,534	-	331,386	347,920
Total expenditures	13,367,808	2,453,429	265,314	857,488	3,567,817	20,511,856
Excess (deficiency) of revenues over expenditures	<u>3,229,759</u>	<u>(202,164)</u>	<u>81,170</u>	<u>(228,278)</u>	<u>(2,122,735)</u>	<u>757,752</u>
Other financing sources (uses)						
Transfers in	910,000	289,680	27,610	-	750,318	1,977,608
Transfers out	(902,400)	(165,208)	-	-	-	(1,067,608)
Proceeds from sale of capital assets	124,142	49,022	-	-	9,012	182,176
Issuance of long-term debt	445,412	-	-	-	-	445,412
Total other financing sources (uses)	577,154	173,494	27,610	-	759,330	1,537,588
Net change in fund balances	<u>3,806,913</u>	<u>(28,670)</u>	<u>108,780</u>	<u>(228,278)</u>	<u>(1,363,405)</u>	<u>2,295,340</u>
Fund balances, beginning of year	14,541,382	176,322	228,787	253,972	6,522,669	21,723,132
Fund balances, end of year	<u>\$ 18,348,295</u>	<u>\$ 147,652</u>	<u>\$ 337,567</u>	<u>\$ 25,694</u>	<u>\$ 5,159,264</u>	<u>\$ 24,018,472</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF LAKE CITY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net change in fund balances - total governmental funds	\$ 2,295,340
Differences in amounts reported for governmental activities in the statement of activities are:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	
Capital outlay expenditures	3,500,617
Depreciation expense	(3,435,493)
Bond and loan proceeds are reported as financing sources in the governmental funds. However, the issuance of debt is reported as long-term debt payable in the statement of net position. Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment of debt principal reduces long-term liabilities in the statement of net position. These amounts are as follows:	
Principal repayment of general long-term debt	749,390
Issuance of governmental long-term debt	(445,412)
Governmental funds report contributions to defined benefit pension and OPEB plans as expenditures. However, in the statement of activities, the amount contributed to defined benefit pension plans reduces future total OPEB/net pension liability. Also included in expense in the statement of activities are amounts required to be amortized in future years related to pensions and OPEB.	
Change in net pension liability and deferred inflows/outflows related to pensions	2,681,211
Change in total OPEB liability and deferred inflows/outflows related to OPEB	(2,431)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. These adjustments are as follows:	
Change in accrued interest on long-term debt and amortization of loss on refunding	(2,227)
Change in compensated absences liability	95,897
Change in net position of governmental activities	<u>\$ 5,436,892</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF LAKE CITY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 9,162,190	\$ 9,162,190	\$ 9,543,682	\$ 381,492
Franchise fees and permits	1,420,134	1,420,134	1,645,390	225,256
Intergovernmental	2,025,898	3,180,879	3,192,367	11,488
Charges for services	1,862,416	1,907,465	2,053,033	145,568
Fines and forfeitures	58,608	58,608	88,527	29,919
Investment income	98,814	98,814	17,803	(81,011)
Miscellaneous	67,584	67,585	56,765	(10,820)
Total revenues	14,695,644	15,895,675	16,597,567	701,892
Expenditures				
Current:				
General government	4,275,058	5,625,405	4,127,234	1,498,171
Public safety	5,458,617	5,325,047	4,646,042	679,005
Highway and street	2,973,985	2,937,155	2,525,234	411,921
Health and welfare	254,500	265,094	252,293	12,801
Physical environment	466,224	511,273	488,734	22,539
Culture and recreation	86,690	86,690	77,776	8,914
Capital outlay	1,355,135	1,737,378	1,250,495	486,883
Total expenditures	14,870,209	16,488,042	13,367,808	3,120,234
Excess (deficiency) of revenues over expenditures	<u>(174,565)</u>	<u>(592,367)</u>	<u>3,229,759</u>	<u>3,822,126</u>
Other financing sources (uses)				
Transfers in	910,000	910,000	910,000	-
Transfers out	(874,790)	(902,400)	(902,400)	-
Issuance of lease debt	-	445,412	445,412	-
Proceeds from sale of capital assets	5,000	5,000	124,142	119,142
Total other financing sources (uses)	40,210	458,012	577,154	119,142
Net change in fund balances	<u>(134,355)</u>	<u>(134,355)</u>	<u>3,806,913</u>	<u>3,941,268</u>
Fund balances, beginning of year	14,541,382	14,541,382	14,541,382	-
Fund balances, end of year	<u>\$ 14,407,027</u>	<u>\$ 14,407,027</u>	<u>\$ 18,348,295</u>	<u>\$ 3,941,268</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF LAKE CITY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - FIRE DEPARTMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 63,275	\$ 63,275	\$ 69,520	\$ 6,245
Charges for services	2,167,620	2,167,620	2,161,871	(5,749)
Investment income	350	350	1,390	1,040
Miscellaneous	-	10,000	18,484	8,484
Total revenues	<u>2,231,245</u>	<u>2,241,245</u>	<u>2,251,265</u>	<u>10,020</u>
Expenditures				
Current:				
Public safety	2,360,779	2,486,723	2,453,429	33,294
Capital outlay	190,000	74,056	-	74,056
Total expenditures	<u>2,550,779</u>	<u>2,560,779</u>	<u>2,453,429</u>	<u>107,350</u>
Excess (deficiency) of revenues over expenditures	<u>(319,534)</u>	<u>(319,534)</u>	<u>(202,164)</u>	<u>117,370</u>
Other financing sources (uses)				
Transfers in	289,680	289,680	289,680	-
Transfers out	(165,208)	(165,208)	(165,208)	-
Proceeds from sale of capital assets	-	-	49,022	49,022
Total other financing sources (uses)	<u>124,472</u>	<u>124,472</u>	<u>173,494</u>	<u>49,022</u>
Net change in fund balances	<u>(195,062)</u>	<u>(195,062)</u>	<u>(28,670)</u>	<u>166,392</u>
Fund balances, beginning of year	176,322	176,322	176,322	-
Fund balances, end of year	<u><u>\$ (18,740)</u></u>	<u><u>\$ (18,740)</u></u>	<u><u>\$ 147,652</u></u>	<u><u>\$ 166,392</u></u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF LAKE CITY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COMMUNITY REDEVELOPMENT AGENCY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 168,397	\$ 168,397	\$ 141,565	\$ (26,832)
Intergovernmental	239,229	239,229	201,324	(37,905)
Charges for services	-	-	3,100	3,100
Investment income	50	50	495	445
Total revenues	<u>407,676</u>	<u>407,676</u>	<u>346,484</u>	<u>(61,192)</u>
Expenditures				
Current:				
Economic environment	37,109	46,109	45,159	950
Capital outlay	517,417	536,027	117,005	419,022
Debt service:				
Principal retirement	86,616	86,616	86,616	-
Interest and fiscal charges	16,534	16,534	16,534	-
Total expenditures	<u>657,676</u>	<u>685,286</u>	<u>265,314</u>	<u>419,972</u>
Net change in fund balances	<u>(250,000)</u>	<u>(250,000)</u>	<u>108,780</u>	<u>358,780</u>
Fund balances, beginning of year	228,787	228,787	228,787	-
Fund balances, end of year	<u><u>\$ (21,213)</u></u>	<u><u>\$ (21,213)</u></u>	<u><u>\$ 337,567</u></u>	<u><u>\$ 358,780</u></u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF LAKE CITY, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	Business-type Activities - Enterprise Funds		
	Water-Sewer Utility	Natural Gas	Total
ASSETS			
Equity in pooled cash and cash equivalents	\$ 7,789,214	\$ 2,280,327	\$ 10,069,541
Accounts receivable, net	2,144,030	591,902	2,735,932
Due from other governments	996,988	13,719	1,010,707
Inventories	244,323	67,676	311,999
Prepaid items	-	4,204	4,204
Net pension asset	980,025	180,615	1,160,640
Restricted current assets			
Equity in pooled cash	2,563,607	-	2,563,607
Total current assets	<u>14,718,187</u>	<u>3,138,443</u>	<u>17,856,630</u>
Noncurrent assets:			
Restricted cash	5,406,394	-	5,406,394
Capital assets:			
Land	5,232,743	1,539	5,234,282
Building and improvements	6,817,293	824,426	7,641,719
Infrastructure	85,312,593	3,838,323	89,150,916
Machinery and equipment	17,331,206	1,067,021	18,398,227
Construction in progress	2,858,110	-	2,858,110
Accumulated depreciation	(51,624,939)	(3,044,693)	(54,669,632)
Total capital assets, net	65,927,006	2,686,616	68,613,622
Advances to other funds	-	-	-
Total noncurrent assets	<u>71,333,400</u>	<u>2,686,616</u>	<u>74,020,016</u>
Total assets	<u>\$ 86,051,587</u>	<u>\$ 5,825,059</u>	<u>\$ 91,876,646</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on bond refunding	\$ 109,799	\$ -	\$ 109,799
Deferred outflows related to pensions	604,273	111,366	715,639
Deferred outflows related to OPEB	4,936	889	5,825
Total deferred outflows	<u>\$ 719,008</u>	<u>\$ 112,255</u>	<u>\$ 831,263</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 1,059,541	\$ 250,718	\$ 1,310,259
Deposits	869,860	338,290	1,208,150
Retainage payable	128,594	-	128,594
Unearned revenue	53,783	295,380	349,163
Compensated absences	246,570	62,381	308,951
Current portion of capital lease obligations	76,061	-	76,061
Payable from restricted assets:			
Current maturities on long-term debt	2,403,827	-	2,403,827
Accrued interest payable	159,780	-	159,780
Total current liabilities	<u>4,998,016</u>	<u>946,769</u>	<u>5,944,785</u>
Noncurrent liabilities:			
Bonds and notes payable, net	34,555,468	-	34,555,468
Capital lease payable	326,549	-	326,549
Compensated absences	96,672	24,394	121,066
Total OPEB liability	130,138	23,447	153,585
Net pension liability	817,532	150,668	968,200
Total noncurrent liabilities	<u>35,926,359</u>	<u>198,509</u>	<u>36,124,868</u>
Total liabilities	<u>\$ 40,924,375</u>	<u>\$ 1,145,278</u>	<u>\$ 42,069,653</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	\$ 1,792,897	\$ 330,424	\$ 2,123,321
Deferred inflows related to OPEB	11,201	2,018	13,219
Total deferred inflows	<u>\$ 1,804,098</u>	<u>\$ 332,442</u>	<u>\$ 2,136,540</u>
NET POSITION			
Net investment in capital assets	\$ 32,959,959	\$ 2,686,616	\$ 35,646,575
Restricted for debt service	623,666	-	623,666
Restricted for renewal and replacement	500,000	-	500,000
Restricted for system improvements	1,692,263	-	1,692,263
Pension benefit	325,771	60,045	385,816
Unrestricted	7,940,463	1,712,933	9,653,396
Total net position	<u>\$ 44,042,122</u>	<u>\$ 4,459,594</u>	<u>\$ 48,501,716</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF LAKE CITY, FLORIDA
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business-type Activities - Enterprise Funds		
	Water-Sewer Utility	Natural Gas	Total
Operating revenues			
Charges for services	\$ 14,635,423	\$ 4,399,041	\$ 19,034,464
Other revenues	155,412	-	155,412
Total operating revenues	14,790,835	4,399,041	19,189,876
Operating expenses			
Personal services	3,487,192	685,138	4,172,330
Contractual services and supplies	3,622,307	2,497,112	6,119,419
Internal charges	980,000	300,000	1,280,000
Depreciation	3,391,885	192,729	3,584,614
Total operating expenses	11,481,384	3,674,979	15,156,363
Operating income (loss)	3,309,451	724,062	4,033,513
Nonoperating revenues (expenses)			
Interest earnings	22,728	3,373	26,101
Intergovernmental grants	99,687	-	99,687
Miscellaneous income	31,835	222,471	254,306
Gain (loss) on disposal of capital assets	20,680	2,025	22,705
Debt issuance costs	(12,943)	-	(12,943)
Interest and amortization expense	(624,332)	-	(624,332)
Total nonoperating revenues (expenses)	(462,345)	227,869	(234,476)
Income (loss) before contributions and transfers	2,847,106	951,931	3,799,037
Capital contributions and impact fees	439	-	439
Capital grants	976,075	-	976,075
Transfers out	(667,000)	(243,000)	(910,000)
Change in net position	3,156,620	708,931	3,865,551
Net position, beginning of year	40,885,502	3,750,663	44,636,165
Net position, end of year	\$ 44,042,122	\$ 4,459,594	\$ 48,501,716

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF LAKE CITY, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Business-type Activities - Enterprise Funds		
	Water-Sewer Utility	Natural Gas	Total
Cash flows from operating activities			
Cash received from customers	\$ 14,315,962	\$ 4,039,209	\$ 18,355,171
Cash paid to employees	(2,976,953)	(589,544)	(3,566,497)
Cash paid to suppliers	(3,937,360)	(2,613,220)	(6,550,580)
Cash paid for interfund charges	(980,000)	(300,000)	(1,280,000)
Other receipts	31,835	-	31,835
Net cash provided by (used in) operating activities	<u>6,453,484</u>	<u>536,445</u>	<u>6,989,929</u>
Cash flows from noncapital financing activities			
Transfers to other funds	(667,000)	(243,000)	(910,000)
Intergovernmental grant proceeds	99,687	-	99,687
Net cash provided by (used in) noncapital financing activities	<u>(567,313)</u>	<u>(243,000)</u>	<u>(810,313)</u>
Cash flows from capital and related financing activities			
Impact fees	439	-	439
Acquisition and construction of capital assets	(4,184,262)	64,038	(4,120,224)
Capital grants	976,075	-	976,075
Proceeds from sale of capital assets	20,680	2,025	22,705
Principal payments of long-term debt	(2,363,933)	-	(2,363,933)
Proceeds from issuance of long-term debt	402,610	-	402,610
Debt issuance costs	(12,943)	-	(12,943)
Interest paid	(615,893)	-	(615,893)
Net cash provided by (used in) capital and related financing activities	<u>(5,777,227)</u>	<u>66,063</u>	<u>(5,711,164)</u>
Cash flows from investing activities			
Interest received	22,728	3,373	26,101
Net change in cash and cash equivalents	<u>131,672</u>	<u>362,881</u>	<u>494,553</u>
Cash and cash equivalents, beginning of year	<u>15,627,543</u>	<u>1,917,446</u>	<u>17,544,989</u>
Cash and cash equivalents, end of year	<u>\$ 15,759,215</u>	<u>\$ 2,280,327</u>	<u>\$ 18,039,542</u>
Cash and cash equivalents classified as:			
Unrestricted	\$ 7,789,214	\$ 2,280,327	\$ 10,069,541
Restricted	7,970,001	-	7,970,001
Total cash and cash equivalents	<u>\$ 15,759,215</u>	<u>\$ 2,280,327</u>	<u>\$ 18,039,542</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 3,309,451	\$ 724,062	\$ 4,033,513
Adjustments to reconcile net operating income to net cash provided by operating activities:			
Depreciation	3,391,885	192,729	3,584,614
Gain on disposition of capital assets	31,835	-	31,835
Changes in assets and liabilities:			
Accounts receivable	(11,704)	(246,134)	(257,838)
Due from other governments	(613,043)	(4,412)	(617,455)
Inventories	(35,961)	9,347	(26,614)
Prepaid items	-	967	967
Net pension asset	(980,025)	(180,615)	(1,160,640)
Accounts payable and accrued liabilities	700,933	54,193	755,126
Deposits	37,651	4,213	41,864
Contract Retainage	128,594	-	128,594
Unearned revenue	(16,371)	(113,499)	(129,870)
Compensated absences	13,447	10,922	24,369
Net pension liability	491,794	89,298	581,092
Total OPEB liability	4,998	(4,626)	372
Net cash provided by (used in) operating activities	<u>\$ 6,453,484</u>	<u>\$ 536,445</u>	<u>\$ 6,989,929</u>
Non-cash investing, capital, and financing activities:			
Amortization of debt discount/loss on refunding	\$ 12,944	\$ -	\$ 12,944

The accompanying notes to financial statements are an integral part of this statement.

CITY OF LAKE CITY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	Pension Trust Funds
ASSETS	
Cash and cash equivalents with trustee	\$ 4,868,087
Receivables	
Contributions receivable	150,068
Interest and dividends receivable	80,676
Total receivables	<u>230,744</u>
Investments, at fair value	
Corporate bonds	6,834,881
Municipal bonds	2,393,947
Equities	33,569,931
Mutual funds	11,776,374
Total investments	<u>54,575,133</u>
Total assets	<u><u>\$ 59,673,964</u></u>
LIABILITIES	
Accounts payable	<u><u>\$ 96,974</u></u>
NET POSITION	
Restricted for pensions	<u><u>\$ 59,576,990</u></u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF LAKE CITY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Pension Trust Funds
Additions	
Contributions:	
Employer	\$ 1,170,732
Plan members	144,603
State - insurance premium taxes	202,100
Total contributions	<u>1,517,435</u>
Investment earnings	
Net appreciation (depreciation) in fair value of investments	6,090,098
Interest and dividends	4,743,889
Total investment earnings	<u>10,833,987</u>
Less: investment expense	(330,192)
Net investment income (loss)	<u>10,503,795</u>
Total additions	<u>12,021,230</u>
Deductions	
Benefit payments and refunds	3,333,590
Administrative expenses	105,733
Total deductions	<u>3,439,323</u>
Change in net position	<u>8,581,907</u>
Net position restricted for pensions, beginning of year	50,995,083
Net position restricted for pensions, end of year	<u><u>\$ 59,576,990</u></u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(1) Summary of Significant Accounting Policies:

The financial statements of the City of Lake City, Florida (the City), have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles and the City has adopted the GASB Codification. The following is a summary of the City's significant accounting policies:

(a) **Reporting entity**—The City was incorporated in 1859, under the State of Florida Laws, Chapter 40, Acts of 1858. The City operates under a City Council form of government and provides, under the administration of an appointed City Manager, the following services: public safety (police and fire), public works (streets and infrastructure), recreation, municipal airport services, natural gas services, planning, zoning, water and sewer services, and general and administrative services.

(b) **Blended component units**—The financial activity of The Lake City Community Redevelopment Agency (the Agency), is included in the financial reporting entity as a blended component unit. The Agency was established to provide a method of eliminating blighted areas, expanding employment opportunities, and providing an environment for the social and economic growth of an area designated by City Ordinance. Each member of the City Council is a member of the Agency. The Agency is presented as a governmental fund type. A separate audit report of the Agency can be obtained from the City's Finance Department.

The accompanying financial statements present the City and its component unit, an entity for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Thus, blended component assets are appropriately presented as funds of the primary government.

(c) **Government-wide and fund financial statements**—The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report aggregated information for the overall government for all of the activities of the primary government. These statements do not report fiduciary funds or fiduciary component units such as retirement trust funds. Those activities are reported only in fund financial statements. The effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange revenues, are reported separately from business-type activities, which are financed wholly or partially by fees charged to external parties for goods or services and are reported in enterprise funds.

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

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

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(1) **Summary of Significant Accounting Policies:** (Continued)

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. The City considers other reoccurring revenue to be available if they are collected within 90 days of the end of the current fiscal period. Grant and similar revenues are recognized when the related expenditure is incurred.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pension and other postemployment benefits, and claims and judgments are recorded only when payment is due.

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

The City reports the following major governmental funds:

General Fund—The General Fund is the City’s primary operating fund. It accounts for all resources traditionally associated with governments except those required to be accounted for in another fund.

Fire Department Special Revenue Fund—The Fire Department Special Revenue Fund accounts for the activities of the Lake City Fire Department and is primarily funded by a fire protection assessment imposed on all nongovernmental real property within the City.

Community Redevelopment Agency Fund—The Community Redevelopment Agency Fund accounts for the receipt and expenditures from certain property tax increments which are to be used for specific projects involving community redevelopment.

Airport Capital Projects Fund—The Airport Capital Projects Fund accounts for capital project activity related to the City’s municipal airport. Fund resources are typically received in the form of local, state, and federal grants.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(1) **Summary of Significant Accounting Policies:** (Continued)

The City reports the following major proprietary funds:

Water and Sewer System Fund—The Water and Sewer System Fund accounts for the activities of the City's water distribution operations.

Natural Gas Utility Fund—The Natural Gas Utility Fund accounts for the activities of the City's natural gas distribution operations.

Additionally, the City reports the following fund types:

Pension Trust Funds—Accounts for the net position held in trust for defined pension benefits and the related financial activities of the employees' retirement system, which accumulates resources for defined pension benefit payments to the Police Officers' Pension Fund, the Fireman's Pension Trust Fund, and the General Employee's Pension Trust Fund. Assets accumulated and held in trust in defined contribution pension plans (deferred compensation and money purchase retirement plans) are not included in the financial statements, since such amounts immediately vest with the employees.

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

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

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

(e) **Budget information**—General governmental revenue and expenditures accounted for in budgetary funds are controlled by a budgetary accounting system in accordance with various legal requirements which govern the City's operations. Budgets are monitored at varying levels of classification detail; however, expenditures cannot legally exceed total appropriations at the individual fund level. Encumbrances are not recorded. Unexpended items at year-end must be re-appropriated in the subsequent year.

The City's Finance Director and City Manager, together, are authorized to transfer budgeted amounts within departments within a fund; however, any revisions that increase the total expenditures of any department or fund must be approved by the City Council. The budgetary information presented for the general fund and any major special revenue funds is prepared on the modified accrual basis.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(1) **Summary of Significant Accounting Policies:** (Continued)

(f) **Deposits and investments**—The City’s cash and cash equivalents include cash on hand, demand deposits and short-term investments that are readily convertible to known amounts of cash. Investments with original maturities of three months or less are considered to be cash equivalents.

The City’s investment policies are governed by state statutes and local resolution. These policies authorize the City to invest in certificates of deposit, money market funds, obligations issued by the U.S. or obligations guaranteed as to principal and interest by the U.S., repurchase agreements collateralized by U.S. securities, and the SBA.

(g) **Property taxes**—The assessment of all properties and the collection of all property taxes are made through the County Property Appraiser and County Tax Collector. General property taxes are recorded as received, in cash, which approximates taxes levied less discounts for the current year.

Taxes are levied on November 1 of each year. All taxes become delinquent on April 1 of the following year. Discounts are allowed for early payment. On or prior to June 1, certificates bearing interest are sold for all uncollected real property taxes. Unsold certificates are held by the County.

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

All trade and property tax receivables are reported net of an allowance for doubtful accounts, where appropriate. Unbilled utility service receivables are recorded at year-end. They are calculated by pro-rating cycle billings subsequent to year-end according to the number of days included in the current fiscal year.

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

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

(j) **Restricted assets**—Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayments, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. Restricted funds are comprised of the following:

Sinking funds - segregated resources generated from operations that are accumulated for making debt service payments over the next twelve months.

Construction funds - segregated resources consisting of net bond proceeds from the issuance of revenue bonds and other long-term debt obligations that are restricted to use in construction.

Renewal and replacement funds - segregated resources that are set aside to meet unexpected repairs or to fund asset renewal and replacement.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(1) **Summary of Significant Accounting Policies:** (Continued)

(k) **Capital assets**—Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at the acquisition value at the date of donation.

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

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

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	5 – 60 years
Equipment	3 – 20 years
Infrastructure	7 – 60 years

(l) **Compensated absences**—It is the City’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issue costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(1) **Summary of Significant Accounting Policies:** (Continued)

(n) **Fund equity**—In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

Nonspendable – The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash such as inventories and prepaid amounts. It also includes the long-term amount of loans and notes receivable, as well as property acquired for resale unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation (i.e. when the government assesses, levies, charges, or otherwise mandates payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.

Committed – Fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by ordinance of the City Council are reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the City removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned – Fund balance amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balance, except for stabilization arrangements. The City Council has delegated responsibility to the City Manager and Finance Director pursuant to Ordinance 97-804. In addition, residual balances in capital projects and debt service funds are considered assigned for the general purpose of the respective fund.

Unassigned – Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

When both restricted and unrestricted resources are available for use, it is generally the practice of the City to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use in any governmental fund, it is the City's practice to use committed resources first, then assigned, and then unassigned as needed.

It is the City's policy to strive to maintain a minimum reserve level of 30% of the operating budget for the general fund.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(1) **Summary of Significant Accounting Policies:** (Continued)

(o) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items, deferred loss on bond refunding in the proprietary funds and government-wide statement of net position, and deferred outflows related to pensions, which qualify for reporting in this category. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflows related to pensions are discussed further in Note (13) and deferred outflows related to OPEB are discussed further in Note (12).

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Currently, the only items in this category consisted of deferred inflows of resources related to pensions, as discussed further in Note (13) and deferred inflows related to OPEB are discussed further in Note (12).

(p) **Net position flow assumption**—Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to determine amounts reported as restricted and unrestricted net position, it is the City's policy to consider restricted net position to have been used before unrestricted net position is applied.

(q) **Use of estimates**—Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates assumed in preparing the financial statements.

(2) **Reconciliation of Government-Wide and Fund Financial Statements:**

(a) **Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**—Following the governmental fund balance sheet is a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. A detailed explanation of these differences is provided in this reconciliation.

(b) **Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**—Following the governmental fund statement of revenues, expenditures, and changes in fund balances, there is a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. A detailed explanation of these differences is provided in this reconciliation.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(3) Cash Deposits and Investments:

The City's investment policies are governed by Chapter 280 and 218, Florida Statutes, City Code of Ordinances, and the adopted investment policy. The basic allowable investment instruments are as follows:

The Local Government Surplus Funds Trust Fund (SBA) or other state sponsored funds – The State Board of Administration (SBA) pools investments for local governments while providing safety and liquidity.

Securities and Exchange Council registered money market and closed end mutual funds with an investment grade securities rating from a nationally recognized rating agency, investing solely in investments otherwise authorized for the City to invest in directly.

Interest-bearing time deposits or savings accounts in qualified public depositories.

Direct obligations of the United States Treasury and agencies and instrumentalities. Securities will include, but not be limited to treasury bills, notes, bonds and any other obligations whose principal and interest is fully guaranteed by the United States of America or any of its agencies or instrumentalities.

Certificates of deposit – Non-negotiable interest-bearing time certificates of deposit in banks organized under the laws of the United States and doing business and situated in Florida.

Repurchase agreements – Overnight (sweep) repurchase agreements collateralized by any security eligible for pledge to the Florida Chief Financial officer for security of local government funds. The City may only transact repurchase agreements with financial institutions that are Well Capitalized as that term is defined by the Federal Deposit Insurance Corporation.

Deposits include cash on hand and amounts held in the City's demand accounts. Each demand account is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Any balance in excess of FDIC insurance is covered by collateral held by the City's custodial bank, which is pledged to a state trust fund that provides security in accordance with Florida Security for Public Deposits Act, Chapter 280, Florida Statutes.

The Florida Security for Public Deposits Act (the Act) established guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements and characteristics of eligible collateral. Under the Act, the qualified public depository must pledge at least 50 percent of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance. Additional collateral, up to a maximum of 125 percent, may be required, if deemed necessary under the conditions set forth in the Act.

Obligations pledged to secure deposits must be delivered to the State Treasurer or, with the approval of the State Treasurer, to a bank, savings association, or trust company provided a power of attorney is delivered to the Treasurer. Under the Act, the pool may assess participating financial institutions on a pro rata basis to fund any shortfall in the event of the failure of a member institution.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(3) Cash Deposits and Investments: (Continued)

The City measures and records its investments, assets whose use is limited, and restricted assets using fair value measurement guidelines established by GASB Statement No. 72. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

As of September 30, 2021, the City's governmental and business-type investment portfolio was composed of the following investments:

Investment Type	Credit Quality Rating (S&P)	Carrying Value	Weighted Average Investment Maturities (in Years)		Fair Value Hierarchy Classification
			Less Than 1	1 – 5	
FMIT 0-2 Yr High Quality Bond Fund	AAAf/S1	\$ 3,807,389	\$ 3,807,389	\$ -	Level 2
FMIT 1-3 Yr High Quality Bond Fund	AAAf/S2	608,798	-	608,798	Level 2
Florida Prime	AAAm	241,557	241,557	-	N/A
Total Portfolio		<u>\$ 4,657,744</u>	<u>\$ 4,048,946</u>	<u>\$ 608,798</u>	

Interest Rate Risk: The City's fixed rate investments are generally tied to bond reserve requirements and are intended to be held until the funds are needed, at maturity. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's pension funds limit their risk by averaging investment maturities at approximately seven to ten years.

Credit Risk: Credit risk is the risk that a debt issuer or other counter-party to an investment will not fulfill its obligations. The City's portfolio is held entirely with public depositories and is invested in SBA funds, as described above.

Concentration of Credit Risk: The pension funds' investment policies and practices require investments to be diversified to the extent practicable to control the risk of loss resulting from overconcentration of assets in a specific maturity, issuer, instrument, dealer, or bank through which financial instruments are purchased and sold. No more than 3% of the trust fund shall be invested in any one issuer.

Custodial Credit Risk—Investments: In the case of investments, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City generally utilizes third party custodians to help manage custodial credit risk.

Foreign Currency Risk: Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. The investment policy does not permit general obligations issued by a foreign government and is, therefore, not exposed to foreign currency risk.

Pension Plans

The City's Pension Plans are authorized to invest in all of the instruments noted above as well as the following investments:

Bonds, stocks, commingled mutual funds; and foreign securities.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(3) Cash Deposits and Investments: (Continued)

The following chart shows the City pension funds cash and investment accounts by investment portfolios and their respective maturities (in years):

	<u>Fair Value</u>	<u>Weighted Average Maturity (years)</u>	<u>Credit Rating Range (Moody's)</u>	<u>Fair Value Hierarchy Classification</u>
Corporate bonds	\$ 6,834,881	12.4	AA- to BBB	Level 2
Municipal bonds and government obligations	2,393,947	3.3	AAA- to A-	Level 2
Equities	33,569,931	N/A	NR	Level 1
Mutual funds	11,776,374	N/A	NR	Level 1
Total Portfolio	<u>\$ 54,575,133</u>			

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. Generally, the longer the time to maturity, the greater the exposure to interest rate risk. The established performance objectives of the Pension Plans require investment maturities to provide sufficient liquidity to pay obligations as they become due. At September 30, 2021, the weighted average maturity in years for each investment type is included in the preceding table.

Credit Risk: Credit risk is the risk that a debt issuer or other counter-party to an investment will not fulfill its obligations. The Pension Plans utilize portfolio diversification in order to limit investments to the highest rated securities as rated by nationally recognized rating agencies. The ratings of the investments held at year end are shown above. All are rated within the investment policy guidelines at September 30, 2021.

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The Fire Pension trust funds policy does not allow more than five (5) percent of its assets in the common stock, capital stock, or convertible securities of any one issuing company, nor shall the aggregate investment in any one issuing company, exceed five (5) percent of the outstanding stock of that company, nor shall the aggregate of its investments at market in common stock, capital stock and convertible securities exceed sixty (60) percent of the fund's total assets. Additionally, policy does not allow more than ten (10) percent of its assets in bonds, nor shall the aggregate of its investments in bonds exceed thirty (30) percent of the fund's total assets. The Police Pension trust funds policy does not allow more than five (5) percent of its assets in the common stock, capital stock, or convertible securities of any one issuing company, nor shall the aggregate investment in any one issuing company, exceed five (5) percent of the outstanding stock of that company, nor shall the aggregate of its investments at market in common stock, capital stock and convertible securities exceed sixty-five (65) percent of the fund's total assets. Additionally, policy does not allow more than ten (10) percent of its assets in bonds, nor shall the aggregate of its investments in bonds exceed thirty-five (35) percent of the fund's total assets. The General Employee Pension trust funds policy does not allow assets in the common stock, capital stock, or convertible securities to exceed seventy (70) percent of the fund's total assets or investments in bonds to exceed thirty (30) percent of the fund's total assets. At September 30, 2021, the investment portfolios met the single issuer limitations.

Custodial Credit Risk: Custodial credit risk is the risk that the City may not recover cash and investments held by another party in the event of financial failure. Custodial credit risk is limited since investments are held in independent custodial safekeeping accounts or mutual funds.

Foreign Currency Risk: Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. The Pension trust funds policies allow for variable limitations on the concentration of foreign securities. At September 30, 2021, the investment portfolios met the foreign securities limitations.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(4) Accounts Receivable:

The City's receivables consisted of the following at September 30, 2021:

	<u>Gross Receivable</u>	<u>Allowance for Doubtful Accounts</u>	<u>Net Receivable</u>
Governmental Activities:			
General Fund			
Accounts receivable	\$ 551,537	\$ (15,014)	\$ 536,523
Nonmajor Governmental Funds			
Accounts receivable	10,753	-	10,753
Total – Governmental Activities	<u>562,290</u>	<u>(15,014)</u>	<u>547,276</u>
Business-Type Activities:			
Water and Sewer Fund			
Accounts receivable	2,438,677	(294,647)	2,144,030
Natural Gas Fund			
Accounts receivable	610,932	(19,030)	591,902
Totals – Business-Type Activities	<u>3,049,609</u>	<u>(313,677)</u>	<u>2,735,932</u>
Totals	<u>\$ 3,611,899</u>	<u>\$ (328,691)</u>	<u>\$ 3,283,208</u>

(5) Interfund Loans, Advances, Fees, and Transfers:

The outstanding balances between funds result mainly from the time lag between the dates reimbursable expenditures occur, when transactions are recorded in the accounting system, and when payments between funds are made. As of September 30, 2021, there are no balances due between interfund receivables and payables for the primary government.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(5) Interfund Loans, Advances, Fees, and Transfers: (Continued)

For the year ended September 30, 2021, individual fund transfers to and from other funds for the primary government were comprised of the following:

	<u>Transfer From</u>	<u>Transfer To</u>
Governmental Activities:		
General Fund:		
Fire Department Fund	\$ -	\$ 289,680
Debt Service Fund	-	585,110
CRA Fund		27,610
Water and Sewer Fund	667,000	-
Natural Gas Fund	243,000	-
Other Governmental Funds:		
Fire Department Fund:		
General Fund	289,680	-
Debt Service	-	165,208
CRA Fund		
General Fund	27,610	
Debt Service Fund:		
General Fund	585,110	-
Fire Department Fund	165,208	-
	<u>1,977,608</u>	<u>1,067,608</u>
Business-type Activities:		
Water and Sewer Fund:		
General Fund	-	667,000
Natural Gas Fund:		
General Fund	-	243,000
	<u>-</u>	<u>910,000</u>
Totals – All Funds	<u>\$ 1,977,608</u>	<u>\$ 1,977,608</u>

Transfers are used to move revenues between funds to reflect the activities of the fund with the primary government. The primary government accounts for activities such as budgetary authorizations, subsidies or matching funds for various grant programs, and reimbursements to the general fund for services provided to other funds.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(6) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2021 is as follows:

Governmental activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 7,379,013	\$ 426,247	\$ -	\$ 7,805,260
Construction in progress	505,169	783,117	(366,657)	921,629
Total assets not being depreciated	7,884,182	1,209,364	(366,657)	8,726,889
Capital assets being depreciated:				
Building and Improvements	17,409,976	664,453	-	18,074,429
Infrastructure	55,219,451	1,082,253	-	56,301,704
Machinery and equipment	14,988,332	911,204	(377,522)	15,522,014
Total assets being depreciated	87,617,759	2,657,910	(377,522)	89,898,147
Less accumulated depreciation for:				
Building and Improvements	(9,271,760)	(447,334)	-	(9,719,094)
Infrastructure	(24,365,849)	(2,124,308)	-	(26,490,157)
Machinery and equipment	(11,962,957)	(863,851)	377,522	(12,449,286)
Total accumulated depreciation	(45,600,566)	(3,435,493)	377,522	(48,658,537)
Total capital assets being depreciated, net	42,017,193	(777,583)	-	41,239,610
Governmental activities capital assets, net	\$ 49,901,375	\$ 431,781	\$ (366,657)	\$ 49,966,499

Business-type activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	\$ 5,234,282	\$ -	\$ -	\$ 5,234,282
Construction in progress	279,797	2,578,313	-	2,858,110
Total assets not being depreciated	5,514,079	2,578,313	-	8,092,392
Capital assets being depreciated:				
Building and Improvements	7,562,098	79,621	-	7,641,719
Infrastructure	88,565,694	585,222	-	89,150,916
Machinery and equipment	17,470,785	1,099,539	(172,097)	18,398,227
Total assets being depreciated	113,598,577	1,764,382	(172,097)	115,190,862
Less accumulated depreciation for:				
Building and Improvements	(2,542,319)	(211,110)	-	(2,753,429)
Infrastructure	(38,494,782)	(2,072,684)	-	(40,567,466)
Machinery and equipment	(10,220,014)	(1,300,820)	172,097	(11,348,737)
Total accumulated depreciation	(51,257,115)	(3,584,614)	172,097	(54,669,632)
Total capital assets being depreciated, net	62,341,462	(1,820,232)	-	60,521,230
Business-type activities capital assets, net	\$ 67,855,541	\$ 758,081	\$ -	\$ 68,613,622

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(6) Capital Assets: (Continued)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General governmental	\$ 335,361
Public safety	630,635
Transportation	636,861
Airport	1,783,968
Culture and recreation	48,668
Total depreciation expense - governmental activities	<u>\$ 3,435,493</u>
Business-type activities:	
Water and sewer	\$ 3,391,885
Natural gas	192,729
Total depreciation expense - business-type activities	<u>\$ 3,584,614</u>

(7) Commitments:

As of September 30, 2021, the City had outstanding commitments on contracts in progress as follows:

<u>Project</u>	<u>Remaining Commitment</u>
Septic to Sewer SR47 & I75	\$ 3,022,872
Ichetucknee Springs Water Quality Improvement	1,609,707
Saint Margarets Upgrades	765,568
Taxiway C Rehab	158,394
Design & Rehab of Runway 5/23	628,057
Airport Master Plan	94,912
Strategic Airport Business Plan	85,833
Economic Development – Bell Rd.	200,000
	<u>\$ 6,565,343</u>

Amounts received or receivable from grantor agencies are subject to audit or adjustment by grantor agencies, principally the federal government. Any disallowed claims including amounts already collected, could constitute liabilities of the applicable funds.

During 2018, the City entered into a development agreement related to the redevelopment of the Blanche Hotel property, in which the City agreed to make a one-time grant of \$1,000,000 to the developer, construct certain infrastructure related to the redevelopment project, and execute a 10-year guaranteed rental agreement. Under this agreement, the City commits to making rent advance payments in the amount of \$35,417 per month for 10 years starting upon completion of the renovation project. The advanced rent will be refunded to the City in the form of a percentage of all rents collected by the developers monthly and a percentage of annual cash distributions, as defined in the agreement. Any rent advances not refunded will be repaid to the City upon the developer's refinancing of its original loans for development of the Blanche Hotel in no less than fifteen years, with interest, commencing on the date of refinancing. The developer's loan is secured by a subordinated mortgage and security agreement which encumbers the real estate, improvements, and other property of the developer. The \$1,000,000 grant was paid during the fiscal year ended September 30, 2018.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(8) Long-Term Liabilities:

Long-term liability activity for the year ended September 30, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
Revenue bonds and notes	\$ 12,364,412	\$ -	\$ (628,101)	\$ 11,736,311	\$ 643,329
Compensated absences	776,208	684,856	(780,753)	680,311	538,104
Capital leases	<u>1,277,604</u>	<u>445,412</u>	<u>(121,289)</u>	<u>1,601,727</u>	<u>220,127</u>
Governmental activities – Total long-term liabilities	<u>\$ 14,418,224</u>	<u>\$ 1,130,268</u>	<u>\$ (1,530,143)</u>	<u>\$ 14,018,349</u>	<u>\$ 1,401,560</u>
Business-type activities:					
Bonds payable:					
Revenue bonds	\$ 39,323,228	\$ -	\$ (2,363,933)	\$ 36,959,295	\$ 2,403,827
Compensated absences	405,648	291,990	(267,621)	430,017	308,951
Capital lease	<u>-</u>	<u>402,610</u>	<u>-</u>	<u>402,610</u>	<u>76,061</u>
Business-type activities – Total long-term liabilities	<u>\$ 39,728,876</u>	<u>\$ 694,600</u>	<u>\$ (2,631,554)</u>	<u>\$ 37,791,922</u>	<u>\$ 2,788,839</u>

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(8) Long-Term Liabilities: (Continued)

Bond, notes and capital lease payable in the City's governmental activities at September 30, 2021, were comprised of the following obligations.

Series 2019 Sales Tax Revenue and Refunding Bonds, was issued to refund Series 2012 Sales Tax Revenue and Refunding Bonds and to finance public capital projects, due in payments of principal plus interest at 2.472% semi-annually on June 20 and December 20 of each year until final maturity on December 20, 2034. Pledged by proceeds of local government half-cent sales tax revenue, including investment income of certain funds. \$ 8,560,496

Series 2015 Community Redevelopment Agency Revenues Note, was issued to fund the construction of redevelopment projects in the Community Redevelopment Area, due in payments of principal plus interest at 1.80% semi-annually on April 1 and October 1 of each year until final maturity on April 1, 2030. Pledged by Community Redevelopment Agency tax increment revenues. 853,513

Series 2017 Airport Revenue Bonds was issued to construct certain capital improvements at the Lake City Gateway airport, due in payments of principal plus interest at 2.58% semi-annually on April 1 and October 1 of each year until final maturity on April 1, 2032. Pledged by local communications services tax and airport revenues. 2,322,302

Capital lease agreement entered into in July 2019 for police equipment, due in payments of principal plus interest at 3.89% annually on July 1 of each year until final maturity on July 1, 2029. 1,156,315

Capital lease agreement entered into in November 2020 for police equipment, first principal payment due on November 6, 2021. Annual principal payments plus interest at 2.83% annually beginning on November 6, 2022 of each year until final maturity on November 6, 2025. 445,412

Total revenue bonds, notes and capital lease payable \$ 13,338,038

Annual debt service requirements to maturity for the City's governmental activities bonds, notes and capital leases payable are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 863,456	\$ 327,974	\$ 1,191,430
2023	874,014	317,415	1,191,429
2024	897,470	293,958	1,191,428
2025	921,583	269,844	1,191,427
2026	946,374	245,053	1,191,427
2027-2031	4,178,678	734,366	4,913,044
2032-2035	4,656,463	452,990	5,109,453
Total	<u>\$ 13,338,038</u>	<u>\$ 2,641,600</u>	<u>\$ 15,979,638</u>

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(8) Long-Term Liabilities: (Continued)

Bonds payable in the City's business-type activities at September 30, 2021, were comprised of the following obligations:

Series 2013 Utility System Refunding Revenue Bonds, were issued in the amount of \$3,057,200 to refund Series 2003 Revenue and Refunding bonds and to finance improvements to the City's water and sewer system. Due serially with interest at 1.27%, payable in semi-annual installments due on January 1 and July 1 through July 1, 2023. Pledged by water and sewer fund revenues.	\$ 324,000
Series 2016 Utility System Refunding Revenue Bonds, were issued in the amount of \$9,547,000 to refund the State Revolving Fund Loan and construct improvements to the City's water and sewer system. Due in payments of principal plus interest at 1.79% semi-annually with payments on December 15 and June 15 through June 15, 2029. Principal and interest are payable solely from and secured by a lien on the net revenues of the City's water and sewer utility systems.	6,096,000
Series 2020A Utility System Refunding Revenue Bonds, were issued in the amount of \$28,893,978 to refund Utilities Revenue Bonds Series 2010A and 2010B. Due in payments of principal plus interest at an interest rate of 1.34% beginning in 2021 on January 1 and July 1 of each year until final maturity on July 1, 2035.	24,625,244
Series 2020B Utility System Revenue Bonds were issued in the amount of \$6,150,250 to refund Utilities Revenue Bonds Series 2010A and 2010B. Due in payments of principal plus interest at an interest rate of 2.69% beginning in 2021 on January 1 and July 1 of each year until final maturity on July 1, 2040.	5,914,051
Capital lease agreement entered into in May 2021 for vacuum truck, first principal payments plus interest at 2.85% annually on May 5, 2022 of each year until final maturity on May 5, 2026.	402,610
Total revenue bonds payable	<u>\$ 37,361,905</u>

Annual debt service requirements to maturity for the City's business-type activities bonds payable are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 2,479,888	\$ 603,681	\$ 3,083,569
2023	2,519,962	562,789	3,082,751
2024	2,667,308	520,797	3,188,105
2025	2,711,871	476,909	3,188,780
2026	2,755,970	432,240	3,188,210
2027-2031	12,830,593	1,505,915	14,336,508
2032-2036	9,890,473	577,926	10,468,399
2037-2040	1,505,840	92,561	1,598,401
Total	<u>\$ 37,361,905</u>	<u>\$ 4,772,818</u>	<u>\$ 42,134,723</u>

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(9) Tax Abatements:

City entered into an agreement with a local corporation to abate certain ad valorem taxes in exchange for economic incentives. Article VII, Section 3 of the Florida Constitution and Section 16.1995, Florida Statutes, and the electorate of the City, have granted City Council the authority to grant property tax exemptions for new business and expansions of existing businesses. The City Council approved Ordinance 2019-006, granting the corporation an ad valorem tax exemption for a term of five years. Amount of taxes abated for year ended September 30, 2021, is \$8,109.

(10) Contingencies and Uncertainties:

The City is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2021. The outcomes of established claims are included in these financial statements. In the opinion of the City's legal counsel, no legal proceedings are pending or threatened against the City which are not covered by applicable insurance which would inhibit its ability to perform its operations or materially affect its financial condition.

As part of operating the City's natural gas system, the City has committed to purchase various quantities of natural gas, at fixed and variable prices, over the next several years. These contracts allow the City to secure a reliable supply of natural gas for its customers. Currently, the anticipated demand for natural gas by the City's customers exceeds the supply scheduled in advance by the City.

(11) Risk Management:

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters, all of which is satisfactorily insured by limited risk, high deductible commercial general liability insurance. Commercial insurance policies are also obtained for other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

The City is a member of the Florida Municipal Self-Insurance fund (the Fund). The fund was created to allow members to pool their liabilities pursuant to provisions in Florida Workers' Compensation Law. The City pays an annual premium to the Fund for workers' compensation coverage. The Fund's underwriting and rate setting policies were established after consulting with an independent actuary. The Fund is not assessable and the City has no liability for future deficits of the Fund, if any.

(12) Other Postemployment Benefits (OPEB):

Plan Description—Retirees and their dependents are permitted to remain covered under the City's respective health care plans as long as they pay a full premium applicable to the coverage elected. This conforms to the minimum required of Florida governmental employers per Chapter 112.08, Florida Statutes. The Other Post-Employment Benefit Plan does not issue a stand-alone report.

Benefits Provided—The Other Post Employment Benefit Plan is a single-employer benefit plan administered by the City. Retirees are charged whatever the insurance company charges for the type of coverage elected, however, the premiums charged by the insurance company are based on a blending of the experience among younger active employees and older retired employees. The older retirees actually have a higher cost which means the City is actually subsidizing the cost of the retiree coverage because it pays all or a significant portion of the premium on behalf of the active employee. GASB No. 75 calls this the "implicit rate subsidy."

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(12) Other Postemployment Benefits (OPEB): (Continued)

Plan Membership—At October 1, 2020, the date of the latest actuarial valuation, plan participation consisted of the following:

Active Members	227
Inactive Members	4
	<u>231</u>

Total OPEB Liability—The City's total OPEB liability of \$387,232 was measured as of September 30, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs—The total OPEB liability in the September 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

Inflation	5%
Salary increases	4%
Discount rate	3.43%
Healthcare cost trend rate	5%
Retirees' share of benefit-related costs	100.00%

The City does not have a dedicated Trust to pay retiree healthcare benefits. The discount rate was based on the 20 Year Municipal Bond Rate as of September 30, 2021. Mortality rates were based on the Florida Retirement System Mortality Table.

Changes in the OPEB liability for the fiscal year ended September 30, 2021, were as follows:

	<u>Total OPEB Liability</u>
Balance at September 30, 2020	\$ 381,691
Changes for a year:	
Service cost	12,001
Interest	12,762
Benefit payments – implicit rate subsidy	<u>(19,222)</u>
Net changes	5,541
Balance at September 30, 2021	<u><u>\$ 387,232</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the total OPEB liability of the City calculated using the discount rate of 3.43%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.43%) or 1% higher (4.43%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 408,673	\$ 387,232	\$ 344,435

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate:

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(12) Other Postemployment Benefits (OPEB): (Continued)

The following presents the total OPEB liability of the City as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (4%) or 1% higher (6%) than the current healthcare cost trend rates (5%):

	<u>1% Decrease</u>	<u>Current Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 351,330	\$ 387,232	\$ 428,921

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended September 30, 2021, the City recognized OPEB expense of \$22,023. At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	\$ 10,725	\$ 33,329
Differences – actual/expected experience	3,962	-

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2022	\$ 2,740
2023	2,740
2024	2,742
2025	1,864
2026	2,852
Thereafter	5,704

(13) Employee Retirement Systems and Pension Funds:

A. Florida Retirement System

Plan Description and Administration

The entity participates in the Florida Retirement System (FRS), a multiple-employer, cost-sharing defined public employee retirement system which covers all of the entity's full-time employees. The System is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

In addition, all regular employees of the entity are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

Benefits Provided and Employees Covered

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

Employees may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular, DROP, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) **Employee Retirement Systems and Pension Funds:** (Continued)

Financial Statements

Financial statements and other supplementary information of the FRS are included in the State's Annual Comprehensive Financial Report, which is available from the Florida Department of Financial Services, Bureau of Financial Reporting Statewide Financial Reporting Section by mail at 200 E. Gaines Street, Tallahassee, Florida 32399-0364; by telephone at (850) 413-5511; or at the Department's Web site (www.myfloridacfo.com). An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from:

Florida Department of Management Services
Division of Retirement, Research and Education Services
P.O. Box 9000
Tallahassee, FL 32315-9000
850-488-5706 or toll free at 877-377-1737

Contributions

The entity participates in certain classes of FRS membership. Each class had descriptions and contribution rates in effect during the year ended September 30, 2021, as follows (contribution rates are in agreement with the actuarially determined rates):

FRS Membership Plan & Class	Through June 30, 2021	After June 30, 2021
Regular Class	10.00%	10.82%
Elected Officers	49.18%	51.42%
Senior Management Service	27.29%	29.01%
Special Risk Regular	24.45%	25.89%
DROP from FRS	9.95%	11.11%

Current-year employer HIS contributions were made at a rate of 1.66% of covered payroll, which are included in the above rates.

For the plan year ended June 30, 2021, actual contributions made for employees participating in FRS and HIS were as follows:

Entity Contributions – FRS	\$ 512,485
Entity Contributions – HIS	93,124
Employee Contributions – FRS	168,296

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At September 30, 2021, the entity reported a net pension liability related to FRS and HIS as follows:

<u>Plan</u>	<u>Net Pension Liability</u>
FRS	\$ 1,016,189
HIS	1,943,355
Total	<u>\$ 2,959,544</u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer proportion of the net pension liability was based on a projection of the organization's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, as actuarially determined. At June 30, 2021 and June 30, 2020, the organization's proportionate share of the FRS and HIS net pension liabilities were as follows:

<u>Plan</u>	<u>2021</u>	<u>2020</u>
FRS	0.013452569%	0.012749094%
HIS	0.015842776%	0.016086160%

For the plan year ended June 30, 2021, pension expense was recognized related to the FRS and HIS plans as follows:

FRS	\$ 100,945
HIS	175,756
Total	<u>\$ 276,731</u>

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

Deferred outflows/inflows related to pensions:

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 174,176	\$ -	\$ 65,030	\$ (814)
Changes of assumptions	695,327	-	152,704	(80,071)
Net different between projected and actual investment earnings	-	(3,545,227)	2,026	-
Change in proportionate share	402,621	(11,812)	54,856	(25,331)
Contributions subsequent to measurement date	156,944	-	25,402	-
	<u>\$ 1,429,068</u>	<u>\$(3,557,039)</u>	<u>\$ 300,018</u>	<u>\$ (106,216)</u>

The above amounts for deferred outflows of resources for contributions related to pensions resulting from Town contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

	FRS		HIS		Total
2022	\$	(372,333)	\$	52,525	\$ (319,808)
2023		(441,977)		19,722	(422,255)
2024		(634,734)		31,969	(602,765)
2025		(868,652)		38,797	(829,855)
2026		32,781		22,209	54,990
Thereafter		-		3,178	3,178
Total	<u>\$</u>	<u>(2,284,915)</u>	<u>\$</u>	<u>168,400</u>	<u>\$ (2,116,515)</u>

Actuarial assumptions:

The actuarial assumptions for both defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2019 for the period July 1, 2013, through June 30, 2018. Because HIS is funded on a pay-as-you-go basis, no experience study has been completed.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

The total pension liability for each of the defined benefit plans was determined by an actuarial valuation, using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS investments is 6.80%. This rate did not change from the prior year rate. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.16% was used to determine the total pension for the program. This rate decreased from the prior year rate, which was 2.21%. Mortality assumptions for both plans were based on the PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018 details.

Long-term expected rate of return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2021, the FRS Actuarial Assumptions conference reviewed long-term assumptions developed by both Milliman's capital market assumptions team and by a capital market assumptions team from Aon Hewitt Investment Consulting, which consults to the Florida State Board of Administration. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Arithmetic Expected Rate of Return</u>
Cash	1.0%	2.1%
Fixed income	20.0%	3.8%
Global equities	54.2%	8.2%
Real estate	10.3%	7.1%
Private equity	10.8%	11.7%
Strategic investments	3.7%	5.7%
Total	<u>100.0%</u>	

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the proportionate shares of the FRS and HIS net pension liability of the City calculated using the current discount rates, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

<u>Plan</u>	<u>Current Discount Rate</u>	<u>NPL with 1% Decrease</u>	<u>NPL at Current Discount Rate</u>	<u>NPL with 1% Increase</u>
FRS	6.80%	\$ 4,544,464	\$ 1,016,189	\$ (1,933,054)
HIS	2.21%	2,246,706	1,943,355	1,694,826

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

B. City-Sponsored Defined Benefit Pension Plans

Plan Description and Administration

The City maintains three separate single-employer, defined benefit pension plans: The City of Lake City Municipal Firefighters' Pension Trust Fund (the Fire Plan) covers all of the City's fire and rescue personnel; the City of Lake City Municipal Police Officers' Pension Trust Fund (the Police Plan) covers all of the City's police officers; the City of Lake City Employees' Retirement Plan Fund (the General Employees Plan) covers other general employees of the City. These plans contain the assets, liabilities and net position of each respective plan.

All financial activity is reported within the accompanying financial statements. Investments are reported at fair value and are managed by third party money managers. The City's independent custodian and the individual money managers price each instrument (using various third-party pricing sources) and reconcile material differences. Investments that do not have an established market are reported at estimated fair value. Performance reporting, manager fees, and the City's asset valuation are based on the custodian's determination of value.

The City also has a Deferred Retirement Option Program for eligible Police and Fire Plan participants. The DROP Plan allows members who have met the eligibility requirement for normal retirement to have their retirement benefits deposited monthly into a DROP account, earning interest, while simultaneously continuing to work (but not earning additional credit for retirement) for up to thirty-six months (3 years) for General and Fire Plan and sixty months (5 years) for Police Plan. Employees who enter the DROP Program have an option of either receiving their earned compensated absences when they enter the program in one lump sum, or to receive the lump sum at the end of their employment with the City. The purpose of this program is to provide a way for retirees to accumulate additional savings while continuing employment.

Costs incurred by each of the plans for administration of the plans, which includes legal and actuarial fees, trustee fees and investment advisory fees, are borne by the respective retirement plans and are included in the actuarial analysis of the required funding amounts.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

Benefits Provided and Employees Covered

Each Plan provides retirement, disability, and death benefits to plan participants and beneficiaries. Cost of living adjustments are provided to retirees and beneficiaries in accordance with the respective plan provisions. Each of the Plans has contracted with an actuary to provide an actuarial valuation of each plan as of October 1 of each year. Current membership in the employee retirement plans was composed of the following at October 1, 2020:

	General Employees' Plan	Police Officers' Plan	Firemen's Plan
Retirees and beneficiaries currently receiving benefits, including DROP participants and disabled retirees	102	27	21
Vested terminated employees	10	25	2
Active participants	15	33	20
Pending refunds	-	-	1
Total current membership	127	85	44

General Employees' Plan

The General Employees' Plan is a single-employer, defined benefit plan that provides retirement, disability, and death benefits to regular full-time employees who are not classified as full-time sworn police officers or firefighters. As of January 1, 2006, the General Employees' Plan was closed to all new employees and participating employees were given the option to withdraw from the plan.

The General Employees' Plan is administered by a Board of Trustees established by City Ordinance. The Board is comprised of two appointees of the City Council, two members elected by the membership, and one member elected by the other four and appointed by the City Council. The City Council has the authority to establish and amend the benefit provisions of the plan.

For non-elected members, normal retirement is generally available upon the earlier of: 1) attainment of age sixty-two and the completion of ten years of credited service, or 2) completion of thirty years of credited service regardless of age. For elected members, normal retirement is available upon attainment of age sixty-two and completion of eight years of credited service. Early retirement is available with reduced benefit upon the attainment of age fifty-two and the completion of ten years of credited service for non-elected members and attainment of age fifty-two and the completion of eight years of service in excess of fifteen years.

For non-elected members, the normal retirement benefit shall be equal to 2.00% of final average earnings times the first fifteen years of credited service plus 2.50% of final average earnings times credited service in excess of fifteen years. For elected members, the normal retirement benefit shall be equal to 3.00% of final average earnings times the first fifteen years of credited service plus 3.50% of final average earnings time credited service in excess of fifteen years.

Benefit terms also provide for a disability benefit, an annual 2% cost-of-living adjustment to members who completed at least twenty years of credited service and a health supplement.

The funding policy is established by City Ordinance, which may be amended by the City Council. The City is required to contribute at an actuarially determined rate. Plan members are required to contribute 2% of their annual covered salary.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

The Board of Trustees is responsible for establishing and amending the General Employees Plan investment policies.

Police Officers' Plan

The Police Officers' Plan is a single-employer, defined benefit plan that provides retirement, disability, and death benefits to full-time police officers.

The Police Officers' Plan is administered by a Board of Trustees established by City Ordinance. The Board is comprised of two appointees of the City Council, two members elected by the membership, and one member elected by the other four and appointed by the City Council. The City Council has the authority to establish and amend the benefit provisions of the plan.

Normal retirement is available upon the earlier of: 1) attainment of age fifty-five and completion of ten years of credited service, or 2) attainment of age fifty-two and completion of twenty-five years of credited service. Early retirement is available with reduced benefit upon the attainment of age fifty and the completion of ten years of credited service.

The normal retirement benefit shall be equal to 3.00% of final compensation times years of credited service. Benefit terms also provide for a disability benefit, an annual 2% cost-of-living adjustment to members who have attained age sixty and a health supplement.

The funding policy is established by City Ordinance, which may be amended by the City Council. The City is required to contribute at an actuarially determined rate. Plan members are required to contribute 5% of their annual covered salary.

The Board of Trustees is responsible for establishing and amending the Police Plan investment policies.

Firemen's Plan

The Firemen's Plan is a single-employer, defined benefit plan that provides retirement, disability, and death benefits to full-time firefighters.

The Firemen's Plan is administered by the Firemen's Pension Board. The Board is comprised of two appointees of the City Council, two members elected by the membership, and one member elected by the other four and appointed by the City Council. The City Council has the authority to establish and amend the benefit provisions of the plan.

Normal retirement is available upon the earlier of: 1) attainment of age fifty-five and completion of ten years of credited service, or 2) attainment of age fifty-two and completion of twenty-five years of credited service. Early retirement is available with reduced benefit upon the attainment of age fifty and the completion of ten years of credited service.

The normal retirement benefit shall be equal to 2.75% of final compensation times years of credited service. Benefit terms also provide for a disability benefit, an annual 2% cost-of-living adjustment to members who have attained age sixty and a health supplement.

The funding policy is established by City Ordinance, which may be amended by the City Council. The City is required to contribute at an actuarially determined rate. Plan members are required to contribute 5% of their annual covered salary.

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

The Board of Trustees is responsible for establishing and amending the Fire Plan investment policies.

Financial Statements

The financial statements of the plans are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value. The City's single-employer pension plans do not issue stand-alone financial statements.

Contributions

The State of Florida also makes contributions to the Firefighters' and Police Officers' Retirement Plans in accordance with Chapter 175 and Chapter 185 of the Florida Statutes as amended by the State Legislature. This contribution by the State of Florida is first recognized as revenue in the General Fund before being transferred to the Pension Fund. The City's actual annual contribution for each plan is determined by subtracting estimated employee contributions and actual State of Florida contributions from the total annual required contribution as determined by the actuary.

Contributions to the City's pension plans for the year ended September 30, 2021, were as follows:

	General Employees' Plan	Police Officers' Plan	Firemen's Plan	Total
Employee contributions	\$ 12,610	\$ 83,696	\$ 48,297	\$ 144,603
City contributions	731,849	189,148	249,735	1,170,732
State contributions	-	132,580	69,520	202,100
Total contributions	<u>\$ 744,459</u>	<u>\$ 405,424</u>	<u>\$ 367,552</u>	<u>\$ 1,517,435</u>

Investment Policy

See Note (3) for additional discussion of the investment policies for each of the Plans. The following was the asset allocation policy for each of the plans at September 30, 2021:

	Target Asset Allocation		
Asset Class	General Employees' Plan	Police Officers' Plan	Firemen's Plan
Domestic equities	90%	50%	60%
Bonds	5%	0%	30%
Cash and equivalents	2%	0%	0%
Real estate	3%	10%	0%
International equities	0%	15%	10%
Broad market fixed income	0%	20%	0%
Non-core fixed income	0%	5%	0%

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

Net Pension Liability (Asset)

The components of the net pension liability (asset) of the pension plans at September 30, 2021, were as follows:

	General Employees' Plan	Police Officers' Plan	Firemen's Plan	Total
Total pension liability	\$ 22,724,974	\$ 16,161,221	\$ 11,407,588	\$ 50,293,783
Plan fiduciary net position	<u>(26,272,756)</u>	<u>(20,590,835)</u>	<u>(12,713,399)</u>	<u>(59,576,990)</u>
Net pension liability (asset)	<u>\$ (3,547,782)</u>	<u>\$ (4,429,614)</u>	<u>\$ (1,305,811)</u>	<u>\$ (9,283,207)</u>

Plan fiduciary net position as percentage of total pension liability	115.61%	127.41%	111.45%	118.46%
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The total pension liability was determined by actuarial valuation as of October 1, 2020 and measurement dates of September 30, 2021, using the following actuarial assumptions to all measurement periods.

	General Employees' Plan	Police Officers' Plan	Firemen's Plan
Inflation	2.75%	2.50%	2.75%
Salary increases	4.00-7.00%	Service based	4.00-7.00%
Investment rate of return	7.55%	7.00%	7.55%
Mortality table	FRS Tables	FRS Tables	FRS Tables

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates.

Best estimates of arithmetic real rates of return for each major class included in the pension plan's target asset allocation as of September 30, 2021, are summarized in the following table:

	Long Term Expected Real Rate of Return		
Asset Class	General Employees' Plan	Police Officers' Plan	Firemen's Plan
Domestic equities	8.33%	7.50%	5.70%
Bonds	0.26%	n/a	1.65%
Cash and equivalents	0.04%	n/a	n/a
Real estate	0.22%	4.50%	n/a
International equities	n/a	8.50%	1.05%
Broad market fixed income	n/a	2.50%	n/a
Non-core fixed income	n/a	3.50%	n/a

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

Discount rate

The discount rate used to measure the total pension liability for each pension plan varied as discussed on the following pages. The projection of cash flows used to determine the discount rate assumed the plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in net pension liability:

Changes in each plan's net pension liability were as follows:

	General Employees' Plan		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (asset) (a – b)
Beginning Balance	\$ 22,890,277	\$ 22,374,695	\$ 515,582
Changes for year:			
Service cost	44,592	-	44,592
Interest	1,684,732	-	1,684,732
Differences between expected/actual experience	(273,272)	-	(273,272)
Changes of assumptions	203,117	-	203,117
Contributions – employer	-	731,849	731,849
Contributions – employee	-	12,610	12,610
Net investment income	-	5,008,464	5,008,464
Benefit payments, including refunds	(1,824,472)	(1,824,472)	-
Administrative expenses	-	(30,390)	30,390
Net changes	(165,303)	3,898,061	(4,063,364)
Ending Balance	\$ 22,724,974	\$ 26,272,756	\$ (3,547,782)

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) **Employee Retirement Systems and Pension Funds:** (Continued)

	Police Officers' Plan		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (asset) (a – b)
Beginning Balance	\$ 15,132,949	\$ 18,007,426	\$ (2,874,477)
Changes for year:			
Service cost	315,202	-	337,030
Interest	1,122,896	-	1,133,857
Change in excess state money	(10,334)	-	-
Share plan allocation	10,334	-	-
Changes in benefit terms	-	-	-
Differences between expected/actual experience	(13,697)	-	(550,169)
Changes of assumptions	535,602	-	(178,322)
Contributions – employer	-	189,148	(185,478)
Contributions – state	-	132,580	(122,100)
Contributions – employee	-	83,695	(85,175)
Net investment income	-	3,153,185	(1,794,659)
Benefit payments, including refunds	(931,731)	(931,731)	-
Administrative expenses	-	(43,468)	35,156
Net changes	1,028,272	2,583,409	(1,555,137)
Ending Balance	\$ 16,161,221	\$ 20,590,835	\$ (4,429,614)

	Firemen's Plan		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (asset) (a – b)
Beginning Balance	\$ 11,131,958	\$ 10,612,962	\$ 518,996
Changes for year:			
Service cost	116,968	-	116,968
Interest	838,458	-	838,458
Differences between expected/actual experience	(224,605)	-	(224,605)
Changes of assumptions	122,196	-	122,196
Contributions – employer	-	249,735	(249,735)
Contributions – state	-	69,520	(69,520)
Contributions – employee	-	48,297	(48,297)
Net investment income	-	2,358,089	(2,358,089)
Benefit payments, including refunds	(577,387)	(577,387)	-
Administrative expenses	-	(47,817)	47,817
Net changes	275,630	2,100,437	(1,824,807)
Ending Balance	\$ 11,407,588	\$ 12,713,399	\$ (1,305,811)

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the net pension liability of the City calculated using the selected discount rates, as well as what the City's net pension liability (NPL) would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

<u>Plan</u>	<u>Current Discount Rate</u>	<u>NPL with 1% Decrease</u>	<u>NPL at Current Discount Rate</u>	<u>NPL with 1% Increase</u>
General Employees	7.55%	\$ (1,445,701)	\$ 515,582	\$ (5,513,750)
Police	7.00%	(2,302,471)	(4,429,614)	(6,169,581)
Fire	7.55%	(23,594)	518,996	(2,375,978)
Total		<u>\$ (3,771,766)</u>	<u>\$ (3,910,103)</u>	<u>\$ (14,059,309)</u>

For the year ended September 30, 2021, the annual-money weighted rate of return on each pension plan investments, net of pension plan investment expense was as follows:

	<u>General Employees Plan</u>	<u>Police Officers' Plan</u>	<u>Firemen's Plan</u>
Annual money-weighted rate of return	20.60%	17.80%	20.13%

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the City recognized pension expense of \$(805,025), \$(586,182), and \$(146,196) in the General Employees, Police Officers', and Firemen's pension plans, respectively, for a total of \$(1,537,403).

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>General Employees' Plan</u>		<u>Police Officers' Plan</u>		<u>Firemen's Plan</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ -	\$ 31,012	\$ (385,583)	\$ 118,861	\$ (395,889)
Changes of assumptions	-	-	357,068	(106,992)	410,711	-
Net different between projected and actual investment earnings	458,435	(2,827,203)	-	(1,611,593)	128,793	(1,323,255)
	<u>\$ 458,435</u>	<u>\$ (2,827,203)</u>	<u>\$ 388,080</u>	<u>\$ (2,104,168)</u>	<u>\$ 658,365</u>	<u>\$ (1,719,144)</u>

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) **Employee Retirement Systems and Pension Funds:** (Continued)

Amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

	General Employees' Plan	Police Officers' Plan	Firemen's Plan
2022	\$ (601,171)	\$ (396,016)	\$ (244,706)
2023	(445,386)	(332,366)	(234,625)
2024	(654,357)	(622,907)	(255,474)
2025	(667,854)	(364,799)	(308,906)
2026	-	-	(17,068)
Thereafter	-	-	-

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) **Employee Retirement Systems and Pension Funds:** (Continued)

C. Pension Fund Financial Statements

The City does not issue separate financial statements for General Employees', Police Officers', or Firemen's Pension Plan. The basic financial statements of the City include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position that presents a single column presented by fund type for all pension trust funds. Presented below are the financial statements for each pension trust fund as of and for the year ended September 30, 2021:

STATEMENT OF FIDUCIARY NET POSITION

	<u>General Plan</u>	<u>Police Plan</u>	<u>Fire Plan</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents with trustee	\$ 3,181,199	\$ 1,079,771	\$ 607,117	\$ 4,868,087
Receivables				
Contributions receivable	-	150,068	-	150,068
Interest and dividends receivable	25,179	27,355	28,142	80,676
Total receivables	<u>25,179</u>	<u>177,423</u>	<u>28,142</u>	<u>230,744</u>
Investments, at fair value				
Corporate bonds	302,689	5,037,516	1,494,676	6,834,881
Municipal bonds	793,750	-	1,600,197	2,393,947
Equities	10,207,953	14,350,234	9,011,744	33,569,931
Mutual funds	11,776,374	-	-	11,776,374
Total investments	<u>23,080,766</u>	<u>19,387,750</u>	<u>12,106,617</u>	<u>54,575,133</u>
Total assets	<u>\$ 26,287,144</u>	<u>\$ 20,644,944</u>	<u>\$ 12,741,876</u>	<u>\$ 59,673,964</u>
LIABILITIES				
Accounts payable	<u>\$ 14,388</u>	<u>\$ 54,109</u>	<u>\$ 28,477</u>	<u>\$ 96,974</u>
NET POSITION				
Restricted for pensions	<u>\$ 26,272,756</u>	<u>\$ 20,590,835</u>	<u>\$ 12,713,399</u>	<u>\$ 59,576,990</u>

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(13) Employee Retirement Systems and Pension Funds: (Continued)

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

	<u>General Plan</u>	<u>Police Plan</u>	<u>Fire Plan</u>	<u>Total</u>
Additions				
Contributions:				
Employer	\$ 731,849	\$ 189,148	\$ 249,735	\$ 1,170,732
Plan members	12,610	83,696	48,297	144,603
State - insurance premium taxes	-	132,580	69,520	202,100
Total contributions	<u>744,459</u>	<u>405,424</u>	<u>367,552</u>	<u>1,517,435</u>
Investment earnings				
Net appreciation (depreciation) in fair value of investments	2,449,078	1,982,031	1,658,989	6,090,098
Interest and dividends	<u>2,716,714</u>	<u>1,249,866</u>	<u>777,309</u>	<u>4,743,889</u>
Total investment earnings	5,165,792	3,231,897	2,436,298	10,833,987
Less: investment expense	<u>(157,028)</u>	<u>(77,635)</u>	<u>(95,529)</u>	<u>(330,192)</u>
Net investment income (loss)	5,008,764	3,154,262	2,340,769	10,503,795
Total additions	<u>5,753,223</u>	<u>3,559,686</u>	<u>2,708,321</u>	<u>12,021,230</u>
Deductions				
Benefit payments and refunds	1,824,472	931,731	577,387	3,333,590
Administrative expenses	<u>30,690</u>	<u>44,546</u>	<u>30,497</u>	<u>105,733</u>
Total deductions	1,855,162	976,277	607,884	3,439,323
Change in net position	<u>3,898,061</u>	<u>2,583,409</u>	<u>2,100,437</u>	<u>8,581,907</u>
Net position restricted for pensions, beginning of year	22,374,695	18,007,426	10,612,962	50,995,083
Net position restricted for pensions, end of year	<u><u>\$26,272,756</u></u>	<u><u>\$20,590,835</u></u>	<u><u>\$12,713,399</u></u>	<u><u>\$59,576,990</u></u>

CITY OF LAKE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(14) Recent Accounting Pronouncements:

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for fiscal years subsequent to September 30, 2021, that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the City's financial statements:

- (a) GASB issued Statement No. 87, *Leases*, in June 2017. GASB 87 aims to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The provisions in GASB 87 are effective for periods beginning after June 15, 2021.
- (b) GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, in May 2020. GASB 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The provisions in GASB 96 are effective for periods beginning after June 15, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LAKE CITY, FLORIDA
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS
LAST 10 FISCAL YEARS
(UNAUDITED)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$12,001	\$ 30,155	\$ 5,703	\$ 6,136
Interest	12,762	44,414	5,361	5,232
Difference between expected and actual experience	-	13,789	-	-
Changes of assumptions	-	(39,452)	6,934	(6,155)
Estimated benefit payments	(19,222)	(61,624)	(21,046)	(19,532)
Change in actuarial methodology	-	264,498	-	-
Net change in total OPEB liability	5,541	251,780	(3,048)	(14,319)
Total OPEB liability - beginning of year	381,691	129,911	132,959	147,278
Total OPEB liability - end of year	<u>\$ 387,232</u>	<u>\$ 381,691</u>	<u>\$ 129,911</u>	<u>\$ 132,959</u>

Notes to Schedule:

Valuation date:	9/30/2020	9/30/2020	9/30/2018	9/30/2018
Measurement date:	9/30/2021	9/30/2020	9/30/2019	9/30/2018

Changes of assumptions. Changes of assumptions and other changes reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

3.43%	3.43%	3.58%	4.18%
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*10 years of data will be presented as it becomes available.

CITY OF LAKE CITY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
GENERAL EMPLOYEES' PENSION PLAN
SEPTEMBER 30, 2021
(UNAUDITED)

Fiscal Year Ending September 30,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 44,592	\$ 61,012	\$ 60,437	\$ 93,780	\$ 92,950	\$ 126,321	\$ 151,095	\$ 193,901
Interest	1,684,732	1,800,627	1,790,729	1,765,941	1,661,505	1,652,136	1,604,706	1,642,659
Difference between actual and expected experience	(273,272)	(502,409)	2,584	141,087	-	(241,541)	52,506	(512,911)
Changes of assumptions	203,117	(792,801)	-	-	1,052,237	-	40,814	39,439
Benefit payments including refunds of contributions	(1,824,472)	(1,698,079)	(1,755,133)	(1,540,109)	(1,379,802)	(1,385,504)	(1,190,298)	(1,139,297)
Net change in total pension liability	(165,303)	(1,131,650)	98,617	460,699	1,426,890	151,412	658,823	223,791
Total pension liability - beginning	22,890,277	24,021,927	23,923,310	23,462,611	22,035,721	21,884,309	21,225,486	21,001,695
Total pension liability - ending (a)	\$ 22,724,974	\$ 22,890,277	\$ 24,021,927	\$ 23,923,310	\$ 23,462,611	\$ 22,035,721	\$ 21,884,309	\$ 21,225,486
Total Fiduciary Net Position								
Contributions - employer	\$ 731,849	\$ 793,601	\$ 904,774	\$ 959,005	\$ 960,362	\$ 903,328	\$ 985,384	\$ 1,089,395
Contributions - employee	12,610	13,594	14,057	16,597	19,425	23,359	26,763	31,280
Net investment income	4,862,079	1,580,006	623,945	2,324,679	2,453,755	1,575,111	(252,263)	1,690,061
Benefit payments, including refunds of contributions	(1,678,087)	(1,698,079)	(1,755,133)	(1,540,109)	(1,379,802)	(1,385,504)	(1,190,298)	(1,144,518)
Administrative expense	(30,390)	(35,699)	(34,861)	(38,286)	(32,166)	(38,134)	(39,845)	(34,060)
Net change in plan fiduciary net position	3,898,061	653,423	(247,218)	1,721,886	2,021,574	1,078,160	(470,259)	1,632,158
Plan fiduciary net position - beginning	22,374,695	21,721,272	21,968,490	20,246,604	18,225,030	17,146,870	17,617,129	15,984,971
Plan fiduciary net position - ending (b)	\$ 26,272,756	\$ 22,374,695	\$ 21,721,272	\$ 21,968,490	\$ 20,246,604	\$ 18,225,030	\$ 17,146,870	\$ 17,617,129
Net pension liability (asset) - ending (a) - (b)	\$ (3,547,782)	\$ 515,582	\$ 2,300,655	\$ 1,954,820	\$ 3,216,007	\$ 3,810,691	\$ 4,737,439	\$ 3,608,357
Plan fiduciary net position as a percentage of the total pension liability	115.61%	97.75%	90.42%	91.83%	86.29%	82.71%	78.35%	83.00%
Covered payroll	\$ 641,929	\$ 757,478	\$ 855,211	\$ 1,015,616	\$ 1,087,009	\$ 1,129,111	\$ 1,496,576	\$ 1,625,433
Net pension liability (asset) as a percentage of covered payroll	-552.68%	68.07%	269.02%	192.48%	295.86%	337.49%	316.55%	221.99%

*10 years of data will be presented as it becomes available.

CITY OF LAKE CITY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
POLICE OFFICERS' PENSION PLAN
SEPTEMBER 30, 2021
(UNAUDITED)

Fiscal Year Ending September 30,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 315,202	\$ 337,030	\$ 340,336	\$ 368,645	\$ 341,397	\$ 437,718	\$ 425,461	\$ 432,783
Interest	1,122,896	1,133,857	1,099,762	1,041,883	1,050,183	1,014,179	969,009	906,193
Change in excess of state money	(10,334)	-	-	-	-	-	-	-
Share plan allocation	10,334	-	-	-	-	-	-	-
Changes in benefit terms	-	-	-	-	-	(132,292)	-	-
Difference between actual and expected experience	(13,697)	(550,169)	(185,395)	155,061	(741,233)	(303,219)	(118,614)	-
Changes of assumptions	535,602	(178,322)	-	-	-	587,453	-	-
Benefit payments including refunds of contributions	(931,731)	(801,700)	(791,895)	(739,201)	(837,333)	(609,763)	(536,201)	(506,056)
Net change in total pension liability	1,028,272	(59,304)	462,808	826,388	(186,986)	994,076	739,655	832,920
Total pension liability - beginning	15,132,949	15,192,253	14,729,445	13,903,057	14,090,043	13,095,967	12,356,312	11,523,392
Total pension liability - ending (a)	\$ 16,161,221	\$ 15,132,949	\$ 15,192,253	\$ 14,729,445	\$ 13,903,057	\$ 14,090,043	\$ 13,095,967	\$ 12,356,312
Total Fiduciary Net Position								
Contributions - employer	\$ 189,148	\$ 185,478	\$ 237,500	\$ 296,710	\$ 297,723	\$ 514,483	\$ 689,254	\$ 605,655
Contributions - state	132,580	122,100	117,283	105,293	112,064	118,886	95,363	95,877
Contributions - employee	83,695	85,175	87,382	93,893	85,582	84,732	88,082	84,726
Net investment income	3,153,185	1,794,659	633,430	1,379,459	1,595,827	1,279,744	(359,178)	1,184,164
Benefit payments, including refunds of contributions	(931,731)	(801,700)	(791,895)	(739,201)	(837,333)	(609,763)	(536,201)	(506,056)
Administrative expense	(43,468)	(35,156)	(37,873)	(37,338)	(33,774)	(44,309)	(33,094)	(20,159)
Net change in plan fiduciary net position	2,583,409	1,350,556	245,827	1,098,816	1,220,089	1,343,773	(55,774)	1,444,207
Plan fiduciary net position - beginning	18,007,426	16,656,870	16,411,043	15,312,227	14,092,138	12,748,365	12,804,139	11,359,932
Plan fiduciary net position - ending (b)	\$ 20,590,835	\$ 18,007,426	\$ 16,656,870	\$ 16,411,043	\$ 15,312,227	\$ 14,092,138	\$ 12,748,365	\$ 12,804,139
Net pension liability (asset) - ending (a) - (b)	\$ (4,429,614)	\$ (2,874,477)	\$ (1,464,617)	\$ (1,681,598)	\$ (1,409,170)	\$ (2,095)	\$ 347,602	\$ (447,827)
Plan fiduciary net position as a percentage of the total pension liability	127.41%	118.99%	109.64%	111.42%	110.14%	100.01%	97.35%	103.62%
Covered payroll	\$ 1,673,911	\$ 1,703,503	\$ 1,747,646	\$ 1,877,855	\$ 1,711,639	\$ 1,694,648	\$ 1,819,061	\$ 1,694,522
Net pension liability as a percentage of covered payroll	-264.63%	-168.74%	-83.81%	-89.55%	-82.33%	-0.12%	19.11%	-26.43%

*10 years of data will be presented as it becomes available.

CITY OF LAKE CITY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FIREMEN'S PENSION PLAN
SEPTEMBER 30, 2021
(UNAUDITED)

Fiscal Year Ending September 30,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 116,968	\$ 135,094	\$ 99,824	\$ 153,355	\$ 141,339	\$ 129,860	\$ 129,239	\$ 120,314
Interest	838,458	813,550	826,579	786,676	750,730	723,418	661,734	594,942
Difference between actual and expected experience	(224,605)	75,794	(521,796)	341,659	-	(83,851)	212,813	759,502
Changes of assumptions	122,196	40,444	-	-	173,054	-	204,390	-
Benefit payments including refunds of contributions	(577,387)	(590,510)	(625,468)	(801,078)	(425,576)	(431,420)	(449,619)	(369,386)
Net change in total pension liability	275,630	474,372	(220,861)	480,612	639,547	338,007	758,557	1,105,372
Total pension liability - beginning	11,131,958	10,657,586	10,878,447	10,397,835	9,758,288	9,420,281	8,661,724	7,556,352
Total pension liability - ending (a)	\$ 11,407,588	\$ 11,131,958	\$ 10,657,586	\$ 10,878,447	\$ 10,397,835	\$ 9,758,288	\$ 9,420,281	\$ 8,661,724
Total Fiduciary Net Position								
Contributions - employer	\$ 249,735	\$ 312,178	\$ 355,220	\$ 314,888	\$ 368,917	\$ 305,436	\$ 254,845	\$ 294,336
Contributions - state	69,520	64,182	63,423	63,787	-	-	-	-
Contributions - employee	48,297	48,149	46,851	41,533	43,185	41,491	41,979	41,811
Net investment income	2,358,089	523,436	168,343	1,124,631	1,111,293	1,066,780	(289,594)	971,584
Benefit payments, including refunds of contributions	(577,387)	(590,510)	(625,468)	(801,078)	(425,576)	(431,420)	(449,619)	(369,386)
Administrative expense	(47,817)	(57,355)	(51,202)	(61,945)	(54,477)	(43,425)	(38,590)	(30,193)
Other	-	-	-	-	-	-	32,341	-
Net change in plan fiduciary net position	2,100,437	300,080	(42,833)	681,816	1,043,342	938,862	(448,638)	908,152
Plan fiduciary net position - beginning	10,612,962	10,312,882	10,355,715	9,673,899	8,630,557	7,691,695	8,140,333	7,232,181
Plan fiduciary net position - ending (b)	\$ 12,713,399	\$ 10,612,962	\$ 10,312,882	\$ 10,355,715	\$ 9,673,899	\$ 8,630,557	\$ 7,691,695	\$ 8,140,333
Net pension liability (asset) - ending (a) - (b)	\$ (1,305,811)	\$ 518,996	\$ 344,704	\$ 522,732	\$ 723,936	\$ 1,127,731	\$ 1,728,586	\$ 521,391
Plan fiduciary net position as a percentage of the total pension liability	111.45%	95.34%	96.77%	95.19%	93.04%	88.44%	81.65%	93.98%
Covered payroll	\$ 928,815	\$ 1,019,505	\$ 793,729	\$ 879,278	\$ 861,178	\$ 834,327	\$ 805,330	\$ 808,371
Net pension liability as a percentage of covered payroll	-140.59%	50.91%	43.43%	59.45%	84.06%	135.17%	214.64%	64.50%

*10 years of data will be presented as it becomes available.

**CITY OF LAKE CITY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
GENERAL EMPLOYEES' PENSION PLAN
SEPTEMBER 30, 2021
(UNAUDITED)**

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2021	\$ 758,079	\$ 759,842	\$ (1,763)	\$ 641,929	118.37%
2020	798,065	824,353	(26,288)	757,478	108.83%
2019	930,235	939,834	(9,599)	855,211	109.89%
2018	974,284	996,166	(21,882)	1,015,616	98.08%
2017	995,683	997,576	(1,893)	1,087,009	91.77%
2016	976,209	938,332	37,877	1,129,111	83.10%
2015	988,182	1,023,568	(35,386)	1,496,576	68.39%
2014	1,123,502	1,130,821	(7,319)	1,625,433	69.57%

Notes to Schedule:

Valuation Date: 10/1/2020

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Individual Entry Age, Level Percent of Pay
Amortization Method:	Level Dollar, Closed
Remaining Amortization Period:	6 to 15 Years Based on Year Established
Asset Valuation Method:	Actuarial Value, Based on 5-year Recognition of Returns Greater or Less Than the Assumed Investment Return.
Inflation:	2.75%
Investment Rate of Return:	7.55%
Salary Increases:	7% to 4%
Retirement Age:	100% at Normal Retirement Eligibility Date
Mortality:	FRS Mortality Table

*10 years of data will be presented as it becomes available

**CITY OF LAKE CITY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
POLICE OFFICERS' PENSION PLAN
SEPTEMBER 30, 2021
(UNAUDITED)**

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2021	\$ 291,260	\$ 321,728	\$ (30,468)	\$ 1,673,911	19.22%
2020	294,706	307,578	(12,872)	1,703,503	18.06%
2019	328,557	354,783	(26,226)	1,747,646	20.30%
2018	339,892	402,003	(62,111)	1,877,855	21.41%
2017	373,137	409,787	(36,650)	1,711,639	23.94%
2016	460,944	633,369	(172,425)	1,694,648	37.37%
2015	598,956	784,617	(185,661)	1,819,061	43.13%
2014	701,532	701,532	-	1,694,522	41.40%

Notes to Schedule:

Valuation Date: 10/1/2020

Methods and assumptions used to determine contribution rates

Actuarial Cost Method: Entry Age Normal Actuarial Cost Method
Amortization Method: Level Percentage of Pay, Closed
Remaining Amortization Period: 30 Years (as of 10/1/2015 Valuation)
Mortality: RP-2000 Table with No Projection - (Disabled Lives Set Forward 5 Years)
Retirement Age: Earlier of Age 55 and 10 Years of Service, or Age 52 with 25 Years of Service
Interest Rate: 7.00% per Year Compounded Annually, Net of Investment Related Expense;
Salary Increases: 15.00% in first year of employment and 4.00% per year during each subsequent year;
until the assumed retirement age
Early Retirement: Commencing with the Attainment of Early Retirement Status, Members are Assume
to Retire with an Immediate Subsidized Benefit at the Rate of 5% per Yea
Payroll Growth: 1.00% per Year
Cost of Living Adjustment: 2.00% per Year Beginning at Age 60
Asset Valuation Method: Each Year, the Prior Actuarial Value of Assets is Brought Forward Utilizing th
Historical Geometric 4-Year Average Market Value Return; it is Possible that Ove
Time this Technique will Produce an Insignificant Bias Above or Below Market Valu
Termination and Disability Rate See Table Below

Age	Percent Terminating During the Year	Percent Becoming Disabled During the Year
20	9.00%	0.15%
30	7.50%	0.20%
40	3.90%	0.35%
50	1.20%	0.90%

*10 years of data will be presented as it becomes available.

**CITY OF LAKE CITY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FIREMEN'S PENSION PLAN
SEPTEMBER 30, 2021
(UNAUDITED)**

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2021	\$ 326,538	\$ 331,467	\$ (4,929)	\$ 928,815	35.69%
2020	296,723	390,944	(94,221)	1,019,505	38.35%
2019	382,219	434,865	(52,646)	793,729	54.79%
2018	384,222	393,349	(9,127)	879,278	44.74%
2017	382,832	383,213	(381)	861,178	44.50%
2016	382,832	317,272	65,560	834,327	38.03%
2015	249,267	264,721	(15,454)	805,330	32.87%
2014	292,123	303,916	(11,793)	808,371	37.60%

Notes to Schedule:

Valuation Date: 10/1/2019

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method:	Individual Entry Age, Level Percent of Pay
Amortization Method:	Level Dollar, Closed
Remaining Amortization Period:	6 to 15 Years Based on Year Established
Asset Valuation Method:	Actuarial Value, Based on 5-year Recognition of Returns Greater or Less Than the Assumed Investment Return.
Inflation:	2.75%
Investment Rate of Return:	7.55%
Salary Increases:	7% to 4%
Retirement Age:	100% at Normal Retirement Eligibility Date
Mortality:	FRS Mortality Table

*10 years of data will be presented as it becomes available.

**CITY OF LAKE CITY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF INVESTMENT RETURNS
SEPTEMBER 30, 2021
(UNAUDITED)**

For the Year Ending September 30,	General Employees' Pension Plan	Police Officers' Pension Plan	Firemen's Pension Plan
2021	20.60%	17.80%	20.13%
2020	7.18%	11.03%	4.81%
2019	7.01%	3.91%	1.39%
2018	8.68%	9.11%	9.57%
2017	14.41%	11.49%	13.03%
2016	9.97%	10.06%	14.81%
2015	-0.82%	-2.79%	-2.72%
2014	11.31%	10.38%	14.75%

*10 years of data will be presented as it becomes available.

CITY OF LAKE CITY, FLORIDA
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 FISCAL YEARS
(UNAUDITED)

	As of the Plan Year Ended June 30,						
	2021	2020	2019	2018	2017	2016	2015
Florida Retirement System (FRS)							
Proportion of the net pension liability	0.013452569%	0.012749094%	0.012380148%	0.011489332%	0.010534545%	0.010698858%	0.011407846%
Proportionate share of the net pension liability	\$ 1,016,189	\$ 5,525,645	\$ 4,263,551	\$ 3,460,646	\$ 3,116,048	\$ 2,701,470	\$ 1,473,476
Covered payroll	5,609,878	5,584,157	5,391,958	5,043,764	4,883,093	4,722,366	4,587,672
Proportionate share of the net pension liability as a percentage of covered payroll	18.11%	98.95%	79.07%	68.61%	63.81%	57.21%	32.12%
Plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%
Health Insurance Subsidy Program (HIS)							
Proportion of the net pension liability	0.015842776%	0.016086160%	0.016118867%	0.015439074%	0.015319547%	0.015298419%	0.015115116%
Proportionate share of the net pension liability	\$ 1,943,355	\$ 1,964,094	\$ 1,803,540	\$ 1,634,089	\$ 1,638,037	\$ 1,782,967	\$ 1,541,506
Covered payroll	5,609,878	5,584,157	5,391,958	5,043,764	4,883,093	4,722,366	4,587,672
Proportionate share of the net pension liability as a percentage of covered payroll	34.64%	35.17%	33.45%	32.40%	33.55%	37.76%	33.60%
Plan fiduciary net position as a percentage of the total pension liability	3.56%	3%	2.63%	2.15%	1.64%	0.97%	0.50%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

**CITY OF LAKE CITY, FLORIDA
SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS
(UNAUDITED)**

	For the Fiscal Year Ended September 30,						
	2021	2020	2019	2018	2017	2016	2015
Florida Retirement System (FRS)							
Contractually required contribution	\$ 533,708	\$ 423,596	\$ 383,874	\$ 327,437	\$ 274,240	\$ 260,909	\$ 278,133
Contributions in relation to the contractually required contribution	533,708	423,596	383,874	327,437	274,240	260,909	278,133
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,635,167	\$ 5,584,157	\$ 5,391,958	\$ 5,043,764	\$ 4,883,093	\$ 4,722,366	\$ 4,587,672
Contributions as a percentage of covered payroll	9.47%	7.59%	7.12%	6.49%	5.62%	5.52%	6.06%
Health Insurance Subsidy Program (HIS)							
Contractually required contribution	\$ 93,544	\$ 92,697	\$ 89,507	\$ 83,726	\$ 81,075	\$ 78,414	\$ 57,779
Contributions in relation to the contractually required contribution	93,544	92,697	89,507	83,726	81,075	78,414	57,779
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,635,167	\$ 5,584,157	\$ 5,391,958	\$ 5,043,764	\$ 4,883,093	\$ 4,722,366	\$ 4,587,672
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

SUPPLEMENTARY INFORMATION

**CITY OF LAKE CITY, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Special Revenue Funds						Total Nonmajor Governmental Funds
	Airport	Seized Assets	Special Police	Drug Task Force Grant	CDBG Housing	Sales Tax Bond	Debt Service
ASSETS							
Equity in pooled cash and cash equivalents	\$ 699,078	\$ 68,869	\$ 61,738	\$ (31,804)	\$ 27,611	\$ 4,355,095	\$ 147,400
Receivables, net	10,753	-	-	-	-	-	-
Due from other governments	-	-	-	31,421	-	-	-
Inventories	36,269	-	-	-	-	-	-
Prepaid items	2,199	-	-	-	-	-	-
Total assets	<u>\$ 748,299</u>	<u>\$ 68,869</u>	<u>\$ 61,738</u>	<u>\$ (383)</u>	<u>\$ 27,611</u>	<u>\$ 4,355,095</u>	<u>\$ 147,400</u>
LIABILITIES							
Accounts payable and accrued liabilities	\$ 26,533	\$ -	\$ -	\$ -	\$ -	\$ 101,415	\$ -
Customer deposits	100,000	-	-	-	-	-	-
Unearned revenue	-	21,417	-	-	-	-	-
Total liabilities	<u>126,533</u>	<u>21,417</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,415</u>	<u>-</u>
FUND BALANCES							
Nonspendable:							
Inventories	36,269	-	-	-	-	-	-
Prepaid items	2,199	-	-	-	-	-	-
Restricted for:							
Public safety	-	47,452	61,738	(383)	-	3,459,093	-
Airport	583,298	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	147,400
Capital improvements	-	-	-	-	-	794,587	-
Health and welfare	-	-	-	-	27,611	-	-
Total fund balances	<u>621,766</u>	<u>47,452</u>	<u>61,738</u>	<u>(383)</u>	<u>27,611</u>	<u>4,253,680</u>	<u>147,400</u>
Total liabilities and fund balances	<u>\$ 748,299</u>	<u>\$ 68,869</u>	<u>\$ 61,738</u>	<u>\$ (383)</u>	<u>\$ 27,611</u>	<u>\$ 4,355,095</u>	<u>\$ 147,400</u>

**CITY OF LAKE CITY, FLORIDA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Special Revenue Funds						Total Nonmajor Governmental Funds
	Airport	Seized Assets	Special Police	Drug Task Force Grant	CDBG Housing	Sales Tax Bond	Debt Service
Revenues							
Intergovernmental	\$ -	\$ -	\$ -	\$ 31,421	\$ -	\$ -	\$ 31,421
Charges for services	1,379,440	-	-	-	-	-	1,379,440
Investment income	271	40	-	-	-	7,133	7,444
Miscellaneous	26,343	-	434	-	-	-	26,777
Total revenues	1,406,054	40	434	31,421	-	7,133	1,445,082
Expenditures							
Current:							
Public safety	-	32	-	31,421	-	-	31,453
Airport	1,082,592	-	-	-	-	-	1,082,592
Capital outlay	-	-	-	-	-	1,459,612	1,459,612
Debt service:							
Principal retirement	180,428	-	-	-	-	-	662,774
Interest and fiscal charges	63,414	-	-	-	-	-	331,386
Total expenditures	1,326,434	32	-	31,421	-	1,459,612	3,567,817
Excess (deficiency) of revenues over expenditures	79,620	8	434	-	-	(1,452,479)	(2,122,735)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	750,318
Proceeds from sale of capital assets	9,012	-	-	-	-	-	9,012
Total other financing sources (uses)	9,012	-	-	-	-	-	759,330
Net change in fund balances	88,632	8	434	-	-	(1,452,479)	(1,363,405)
Fund balances, beginning of year	533,134	47,444	61,304	(383)	27,611	5,706,159	6,522,669
Fund balances, end of year	<u>\$ 621,766</u>	<u>\$ 47,452</u>	<u>\$ 61,738</u>	<u>\$ (383)</u>	<u>\$ 27,611</u>	<u>\$ 4,253,680</u>	<u>\$ 5,159,264</u>

CITY OF LAKE CITY, FLORIDA
SCHEDULE OF NET REVENUES AND DEBT SERVICE COVERAGE
UTILITY SYSTEM REVENUE AND REFUNDING BONDS
SERIES 2013, SERIES 2016, AND SERIES 2020 RATE COVENANT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Gross revenues	
Charges for services	\$ 14,635,423
Interest	22,728
Miscellaneous income	91,188
Total gross revenues	<u>14,749,339</u>
Operating expenses, excluding interest, amortization, and depreciation	8,769,442
Net revenues	<u><u>\$ 5,979,897</u></u>
Current annual debt service	
2013 Bonds	\$ 161,601
2016 Bonds	821,570
2020 Bonds	2,009,600
Total current annual debt service	<u><u>\$ 2,992,771</u></u>
Debt service coverage ratio	<u><u>2.00</u></u>
Required minimum debt service coverage ratio	<u><u>1.25</u></u>

**CITY OF LAKE CITY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal/State Agency / Pass-Through Entity / Federal/State Program	Assistance Listing / CSFA Number	Contract / Grant Number	Expenditures
FEDERAL AWARDS			
<u>U.S. Department of Transportation</u>			
Direct Programs:			
Airport Improvement Program:	20.106	3-12-0039-024-2020	\$ 173,983
Airport Improvement Program:	20.106	3-12-0039-027-2021	8,126
Total U.S. Department of Transportation			<u>182,109</u>
<u>U.S. Department of Justice</u>			
Passed through State of Florida Department of Law Enforcement:			
Edward Byrne Memorial Justice Assistance Grant:	16.738	2019-MU-BX-0036	31,421
Total U.S. Department of Justice			<u>31,421</u>
<u>U.S. Department of Treasury</u>			
Passed through Florida Division of Emergency Management			
Passed through Columbia County:			
COVID 19 - Coronavirus Relief Fund	21.019	Y2290	913,710
Total U.S. Department of Treasury			<u>913,710</u>
Total Federal Awards			<u><u>\$ 1,127,240</u></u>
STATE FINANCIAL ASSISTANCE			
<u>State of Florida Department of Environmental Protection</u>			
Direct Programs:			
Florida Springs Grant Program:	37.052	LP12031	99,687
Statewide Water Quality Restoration Program:	37.039	LP12030	726,268
Small Community Wastewater Facility Program	37.075	SG059	249,807
Total Florida Department of Environmental Protection			<u>1,075,762</u>
<u>State of Florida Department of Transportation</u>			
Direct Programs:			
Aviation Grant Programs	55.004	438011-1-94-21	96,183
Aviation Grant Programs	55.004	445909-1-94-01	341,574
Aviation Grant Programs	55.004	438033-1-94-20	10,000
Total Florida Department of Transportation			<u>447,757</u>
Total State Financial Assistance			<u><u>\$ 1,523,519</u></u>

The accompanying notes to the schedule of expenditures of federal awards
and state financial assistance are an integral part of this schedule.

CITY OF LAKE CITY, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

(1) Basis of Presentation:

The accompanying schedule of expenditures of federal awards and state financial assistance includes the federal and state grant activity of the City of Lake City, Florida, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Section 215.97, Florida Statutes. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

(2) Summary of Significant Accounting Policies:

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

No grant awards were passed through to subrecipients.

(3) De Minimis Indirect Cost Rate Election:

The City has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

(4) Contingency:

Project expenditures are subject to audit and adjustment. If any expenditures were to be disallowed by the grantor agency as a result of such an audit, any claim for reimbursement to the grantor agency would become a liability of the City. In the opinion of management, all project expenditures included on the accompanying schedule are in compliance with the terms of the project agreements and applicable federal and state laws and regulations.

**CITY OF LAKE CITY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

A. Summary of Auditors' Results:

Financial Statements:

Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards:

Internal control over major Federal programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major Federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X none reported

Auditee qualified as a low-risk auditee? _____ yes X no

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Identification of major Federal programs:

Assistance Listing Number	Program Name
21.019	COVID-19 - Coronavirus Relief Fund

State Financial Assistance:

Internal control over major State projects:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major State projects:

Unmodified

Any audit findings disclosed that are required to be reported for state financial assistance projects in accordance with Chapter 10.550?

_____ yes X none reported

Dollar threshold used to distinguish between type A and type B programs:

\$457,056

Identification of major State programs:

<u>CSFA Number</u>	<u>Program Name</u>
37.039	Statewide Water Quality Restoration
37.052	Florida Springs Grant Program

- B. **Financial Statement Findings:** None.
- C. **Federal Program Findings and Questioned Costs:** None.
- D. **State Project Findings and Questioned Costs:** None.
- E. **Summary Schedule of Prior Audit Findings:**

2020-001 Information Technology Matters

Finding: Various areas for improvement were identified during our analysis of the City's IT environment. The specific areas are exempt from public access provided by Florida Statutes 119.07(1) and 286.001 and other laws and rules requiring public access or disclosure. This exemption is addressed under Florida Statute 281.301, Security systems; records and meetings exempt from public access or disclosure.

Corrective Action Taken: Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

- F. **Corrective Action Plan:** Not applicable as there are no current year findings.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

To the Honorable Mayor, City Council, and City Manager,
City of Lake City, Florida:

Report on Compliance for Each Major Federal Program and State Project

We have audited the City of Lake City, Florida's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2021. The City's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings.

Management's Responsibility

Management is responsible for compliance with the requirements of federal and state statutes, regulations, and the terms and conditions of its federal awards and state projects applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General. Those standards, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2021.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.



Gainesville, Florida
June 3, 2022

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

To the Honorable Mayor, City Council, and City Manager,
City of Lake City, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lake City, Florida (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 3, 2022.

Internal Control over Financial Reporting

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

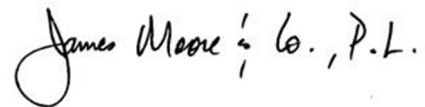
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 financial statements. 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 "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Gainesville, Florida
June 3, 2022

**INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED
BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA
OFFICE OF THE AUDITOR GENERAL**

To the Honorable Mayor, City Council, and City Manager,
City of Lake City, Florida:

Report on the Financial Statements

We have audited the financial statements of City of Lake City, Florida (the City), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 3, 2022.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' 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*; Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 3, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. No recommendations remain uncorrected from the second preceding year.

Official Title and Legal Authority

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

Financial Condition and Management

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

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

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

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.


The required reporting items in accordance with Section 218.39(3)(c), Florida Statutes for the City of Lake City Community Redevelopment Agency (the CRA) have been reported in the separately-issued audited financial statements of each CRA.

Additional Matters

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

Purpose of this Letter

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



Gainesville, Florida
June 3, 2022



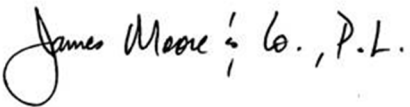
INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

To the Honorable Mayor, City Council, and City Manager,
City of Lake City, Florida:

We have examined the City of Lake City, Florida's (the City) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2021. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2021, in all material respects. An examination involves performing procedures to obtain evidence about the City's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of risks of material noncompliance with those requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

James Moore & Co., P.L.

Gainesville, Florida
June 3, 2022



Phone (386) 752-2031

205 N. Marion Ave.
Lake City, FL 32055

FAX (386) 758-5488

AFFADAVIT

BEFORE ME, the undersigned authority, personally appeared Donna Duncan, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of City of Lake City which is a local governmental entity of the State of Florida;
2. The City of Lake City adopted Ordinance No. 93-735, as amended, implementing an impact fee; and
3. The City of Lake City has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

Donna Duncan
Chief Financial Officer of the Entity

STATE OF FLORIDA
COUNTY OF Columbia

SWORN TO AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization,
this 2nd day of June, 2022.



Michelle Cannon
NOTARY PUBLIC

Print Name Michelle Cannon

☒ Personally known _____ or produced identification

Type of identification produced: _____

LAKE CITY COMMUNITY REDEVELOPMENT AGENCY
FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

**LAKE CITY COMMUNITY REDEVELOPMENT AGENCY
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SEPTEMBER 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Governing Board,
Lake City Community Redevelopment Agency:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Lake City Community Redevelopment Agency (the CRA), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The CRA's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the CRA, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2022, on our consideration of the CRA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control over financial reporting and compliance.

Gainesville, Florida
June 3, 2022



MANAGEMENT'S DISCUSSION AND ANALYSIS

The Lake City Community Redevelopment Agency's (the CRA) management's discussion and analysis (MD&A) is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the CRA's financial activity, (c) identify changes in the CRA's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

Since the MD&A is designed to focus on current year activities, resulting changes, and currently known facts, it should be read in conjunction with the CRA's financial statements which follow this section.

Financial Highlights

- The assets of the CRA were less than its liabilities at September 30, 2021, by \$515,946. Of this amount, \$337,567 was restricted for redevelopment purposes and the unrestricted balance was a deficit of \$853,513.
- As of September 30, 2021, the CRA's reported ending fund balances of \$337,567. Fund balance saw a change of \$108,780 when compared to the prior year.
- The CRA's long-term debt obligations decreased by \$86,616 due to regularly scheduled payments.

The MD&A is intended to serve as an introduction to the CRA's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

Overview of the Financial Statements

This annual report consists of four components: 1) management's discussion and analysis (this section), 2) government-wide and fund financial statements, 3) notes to the financial statements, and 4) required supplementary information.

Government-wide Financial Statements

Government-wide financial statements provide readers with a broad overview of the CRA's finances in a manner similar to a private-sector business. The governmental activities of the CRA include engaging in redevelopment activities within the CRA district.

The statement of net position presents information on all of the CRA's assets and liabilities, with the difference between the two reported as net position. This statement serves a purpose similar to that of the balance sheet of a private-sector business. Over time, increases or decreases in net position may serve as one indicator of whether the financial position of the CRA is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported using the modified cash basis of accounting.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

Statement of Net Position

The following is a summary of the CRA's governmental activities net position for each of the past two years:

	Governmental Activities	
	2021	2020
ASSETS		
Total assets	\$ 340,364	\$ 241,124
LIABILITIES		
Current liabilities	\$ 2,797	\$ 12,337
Noncurrent liabilities:	853,513	940,129
Total liabilities	\$ 856,310	\$ 952,466
NET POSITION		
Restricted	\$ 337,567	\$ 228,787
Unrestricted	(853,513)	(940,129)
Total net position	\$ (515,946)	\$ (711,342)

Statement of Activities

The following is a summary of the changes in the CRA's governmental activities net position for each of the past two years:

	Governmental Activities	
	2021	2020
REVENUES		
Property taxes	\$ 141,565	\$ 125,347
Charges for services	3,100	700
Intergovernmental and grants	201,324	178,971
Other revenues	495	473
Total revenues	346,484	305,491
EXPENSES		
Current:		
Economic environment	45,159	40,773
Capital outlay	117,005	202,570
Debt service:		
Interest and fiscal charges	16,534	18,073
Total expenses	178,698	261,416
Change in net position	195,396	44,075
Net position , beginning of year	(711,342)	(755,417)
Net position , end of year	\$ (515,946)	\$ (711,342)

Financial Analysis of the General Fund

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

As of the end of the current fiscal year, the CRA's general fund reported an ending fund balance of \$337,567, a change of \$108,780, in comparison with the prior year.

At the end of the current fiscal year, the entire fund balance was restricted for community redevelopment. As the CRA is focused on reinvestment revenues into the CRA district and does not have significant annual operational costs, the CRA does not maintain specific reserve levels for operations.

General Fund Budgetary Highlights

There were no significant amendments between the original and the final CRA budget.

Actual expenditures in the general fund were \$419,972 less than final budget amounts. The main reason for this is due to the timing of capital project and other one-time expenditures.

Budgetary comparisons between the final budget and actual results can be found on page 15 of this report.

Capital Assets

The CRA does not own any capital assets. Any capital outlay expenditures made by the CRA are deemed to be on behalf of the City who takes ownership of the assets along with the perpetual maintenance obligation for those assets.

Long-Term Debt

The CRA's long-term liabilities as of September 30, 2021, amount to \$853,513 and decreased by \$86,616 during the current fiscal year based on scheduled repayments. Additional information on the CRA's long-term liabilities can be found in Note (4) on page 12 of this report.

Economic Factors and Next Year's Budget

There are many challenges facing local governments today. Property values have continued to increase in recent years, contributing to related growth in the revenues of the CRA. While property values for the 2020-2021 fiscal year have increased, the future outlook of property values during and after the COVID-19 pandemic, and any potential impact they will have on the CRA's finances, are unknown.

Requests for Information

This report is designed to provide an overview of the CRA's finances for those with an interest in this area. Questions concerning any of the information found in this report, or requests for additional information, should be directed to the City's Finance Director at City Hall located at 205 North Marion Avenue, Lake City, Florida, 32055.

**LAKE CITY COMMUNITY REDEVELOPMENT AGENCY
BALANCE SHEET / STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	<u>Balance Sheet</u> <u>CRA</u> <u>Fund</u>	<u>Adjustments</u>	<u>Statement of</u> <u>Net Position</u> <u>Governmental</u> <u>Activities</u>
ASSETS			
Equity in pooled cash and cash equivalents	\$ 340,364	\$ -	\$ 340,364
Total assets	<u>\$ 340,364</u>	<u>\$ -</u>	<u>\$ 340,364</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 2,597	\$ -	\$ 2,597
Customer deposits	200	-	200
Noncurrent liabilities:			
Due within one year:			
Bonds and notes payable	-	88,181	88,181
Due in more than one year:			
Bonds and notes payable	-	765,332	765,332
Total liabilities	<u>2,797</u>	<u>853,513</u>	<u>856,310</u>
FUND BALANCE / NET POSITION			
Fund Balance:			
Restricted for:			
Community redevelopment	337,567	(337,567)	-
Net Position:			
Restricted for:			
Community redevelopment	-	337,567	337,567
Unrestricted	-	(853,513)	(853,513)
Total fund balance / net position	<u>337,567</u>	<u>(853,513)</u>	<u>(515,946)</u>
Total liabilities and fund balance / net position	<u>\$ 340,364</u>	<u>\$ -</u>	<u>\$ 340,364</u>

The accompanying notes to financial statements are an integral part of this statement.

LAKE CITY COMMUNITY REDEVELOPMENT AGENCY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE ,
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Statement of Revenues, Expenditures, and Changes in Fund Balance		Statement of Activities
	CRA Fund	Adjustments	Governmental Activities
Revenues			
Taxes	\$ 141,565	\$ -	\$ 141,565
Intergovernmental	201,324	-	201,324
Charges for services	3,100	-	3,100
Investment income	495	-	495
Total revenues	<u>346,484</u>	<u>-</u>	<u>346,484</u>
Expenditures / expenses			
Current:			
Economic environment	45,159	-	45,159
Capital outlay	117,005	-	117,005
Debt service:			
Principal retirement	86,616	(86,616)	-
Interest and fiscal charges	16,534	-	16,534
Total expenditures / expenses	<u>265,314</u>	<u>(86,616)</u>	<u>178,698</u>
Excess (deficiency) of revenues over expenditures / operating income (loss)	<u>81,170</u>	<u>86,616</u>	<u>167,786</u>
Other financing sources (uses)			
Transfers in from primary government	27,610	-	27,610
Total other financing sources (uses)	<u>27,610</u>	<u>-</u>	<u>27,610</u>
Net change in fund balance / net position	<u>108,780</u>	<u>86,616</u>	<u>195,396</u>
Fund balance / net position, beginning of year	228,787	(940,129)	(711,342)
Fund balance / net position, end of year	<u>\$ 337,567</u>	<u>\$ (853,513)</u>	<u>\$ (515,946)</u>

The accompanying notes to financial statements are an integral part of this statement.

LAKE CITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(1) Summary of Significant Accounting Policies:

The financial statements of the Lake City Community Redevelopment Agency (the CRA), have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles and the CRA has adopted the GASB Codification. The following is a summary of the CRA's significant accounting policies:

(a) **Reporting entity**—The CRA was designated by City Ordinance for the City of Lake City, Florida (the City), pursuant to Florida Statute 163.387, to account for the receipt and expenditure of property tax revenues from the tax increment financing district to support redevelopment in the designated community redevelopment area. Since the City is financially accountable for the activities of the CRA, its governing board is the same, and its relationship to the CRA is significant, the CRA is considered to be a blended component unit in the City's financial statements, where it is also reported as a major special revenue fund.

The CRA has determined there are no component units that meet criteria for inclusion in the CRA's financial statements.

(b) **Government-wide and fund financial statements**—The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the CRA. The CRA only has governmental activities and does not engage in any business-type activity. Direct expenses are those that are clearly identifiable with a specific function or segment. General revenues include ad valorem taxes and interest income. Fund financial statements are presented for the CRA's General Fund. The General Fund, which accounts for all financial operations of the CRA, is considered to be a major fund and is the only fund of the CRA.

(c) **Measurement focus, basis of accounting, and financial statement presentation**—The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the grantor have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the CRA considers property revenues to be available if they are collected within 60 days of the end of the current period. Grants, other intergovernmental revenues, charges for services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures generally are recorded when a liability is incurred. However, expenditures related to long-term agreements are recorded only when payment is due.

(d) **Budgets and budgetary accounting**—The governing board of the CRA adopts an annual operating budget, which is prepared on a modified accrual basis and can be amended by the board throughout the year. At the fund level, actual expenditures cannot exceed the budgeted amounts. The accompanying budgeted financial statements for the General Fund reflect the final budget authorization amounts, including all amendments.

LAKE CITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(1) **Summary of Significant Accounting Policies:** (Continued)

(e) **Deposits and investments**—The CRA’s cash and cash equivalents include cash on hand, demand deposits and short-term investments that are readily convertible to known amounts of cash. Investments with original maturities of three months or less are considered to be cash equivalents.

(f) **Receivables and payables**—Activity between the CRA and the City has been classified as amount due to/from the primary government on the balance sheet and statement of net position. All trade and property tax receivables are reported net of an allowance for uncollectible accounts, which is based upon management's analysis of outstanding balances and historical trends. At September 30, 2021, all of the CRA’s receivables were considered fully collectible.

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

(h) **Capital assets**—The CRA does not own any capital assets. Any capital outlay expenditures made by the CRA are deemed to be on behalf of the City who takes ownership of the assets along with the perpetual maintenance obligation for those assets.

(i) **Long-term obligations**—In the government-wide financial statements, long-term debt and other long-term obligations, as applicable, are reported as liabilities in the CRA’s governmental activities. Original issue bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize premiums and discounts, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The CRA does not have any employees. Any employees who provide services to the CRA are employees of the primary government and do so at either no charge to the CRA, or any allocations made to the CRA represent reimbursements by the CRA to the primary government for services rendered (any items recorded to personnel expense accounts are only for ease of tracking the reimbursement amounts). As a result, there is no compensated absences, other post-employment benefits (OPEB), or pension liabilities recorded on the CRA’s financial statements.

LAKE CITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(1) **Summary of Significant Accounting Policies:** (Continued)

(j) **Fund equity**—In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the CRA is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

Nonspendable – amounts not available to be spent or not in spendable form, such as inventory and prepaid items.

Restricted – amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions or by enabling legislation.

Committed – amounts constrained to specific purposes based on actions taken by the CRA governing board through ordinance.

Assigned – amounts the CRA intends to use for a specific purpose. Intent can be expressed by the CRA governing board or by an official or body which the Board delegates authority.

Unassigned – amounts that are available for any purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available; the CRA considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the CRA considers amounts to have been spent first out of committed funds, then assigned funds and finally, unassigned funds, as needed.

(k) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The CRA has no items that meet this reporting criteria.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The CRA has no items that meet this reporting criteria.

(l) **Net position flow assumption**—Sometimes the CRA will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to determine amounts reported as restricted and unrestricted net position, it is the CRA's policy to consider restricted net position to have been used before unrestricted net position is applied.

(m) **Use of estimates**—Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates assumed in preparing the financial statements.

LAKE CITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(2) Reconciliation of Government-Wide and Fund Financial Statements:

(a) **Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**—Following the governmental fund balance sheet is a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. Long-term liabilities, including note payable, are not due and payable in the current period and therefore are not reported in the funds, including \$853,513 of notes payable at year-end.

(b) **Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**—Following the governmental fund statement of revenues, expenditures, and changes in fund balances, there is a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. The CRA has no items reported differently between these two statements. The repayment of principal of long-term debt of \$86,616 consumes the current financial resources of governmental funds and therefore, is reported as expenditures in the governmental funds.

(3) Deposits and Investments:

The CRA is subject to the investment policy of the primary government and maintains interest-bearing banking accounts for substantially all CRA funds. Additional accounts are held for various other purposes, or to segregate cash balances for amounts which are restricted or held on behalf of others. State statutes authorize the CRA to invest excess funds in time deposits, or obligations of the principal and interest of which are unconditionally guaranteed by, the United States Government, commercial paper, corporate bonds, repurchase agreements and/or the State Board of Administration (SBA) Local Government Surplus Trust Fund Investment Pool or other investment vehicles authorized by local ordinance.

As of September 30, 2021, all CRA deposits were covered by private bank acquired insurance, Securities Investor Protection Corporation (SIPC) insurance, private broker/dealer acquired insurance, Federal Depository Insurance Corporation (FDIC) insurance, and/or the State of Florida collateral pool established under the Florida Security for Public Deposits Act (the Act). The Act established guidelines for qualification and participation by banks and savings associations, procedures for administration of the collateral requirements and characteristics of eligible collateral. Under the Act, the qualified depository must pledge at least 50% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance. Additional collateral, up to 125% may be required if deemed necessary.

All of the CRA's deposits are held with public depositories and as of September 30, 2021, the CRA's deposits and investments were not subject to any substantial interest rate, credit, or concentration risks.

LAKE CITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(4) Long-Term Liabilities:

Long-term liability activity for the year ended September 30, 2021, was as follows:

Governmental activities:	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Notes payable	\$ 940,129	\$ -	\$ (86,616)	\$ 853,513	\$ 88,181

Bonds and notes payable in the CRA's governmental activities at September 30, 2021, were comprised of the following obligations:

Series 2015 Community Redevelopment Agency Revenues Note, was issued to fund the construction of redevelopment projects in the Community Redevelopment Area, due in payments of principal plus interest at 1.80% semi-annually on April 1 and October 1 of each year until final maturity on April 1, 2030. Pledged by Community Redevelopment Agency tax increment revenues. The outstanding balance at September 30, 2021, was \$853,513.

Annual debt service requirements to maturity for the CRA's governmental activities notes payable are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2022	\$ 88,181	\$ 14,968	\$ 103,149
2023	89,774	13,374	103,148
2024	91,398	11,751	103,149
2025	93,050	10,098	103,148
2026	94,733	8,415	103,148
2027-2030	396,377	16,221	412,598
Total	<u>\$ 853,513</u>	<u>\$ 74,827</u>	<u>\$ 928,340</u>

(5) Commitments and Contingencies:

The CRA is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2021. The outcomes of established claims are included in these financial statements. In the opinion of the CRA and the primary government's legal counsel, no legal proceedings are pending or threatened against the CRA which are not covered by applicable insurance which would inhibit its ability to perform its operations or materially affect its financial condition.

The CRA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters, all of which is satisfactorily insured by limited risk, high deductible commercial general liability insurance. Commercial insurance policies are also obtained for other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

LAKE CITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(6) Recent Accounting Pronouncements:

The Governmental Accounting Standards Board (“GASB”) has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for subsequent fiscal years that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the CRA’s financial statements:

- (a) GASB issued Statement No. 87, *Leases*, in June 2017. GASB 87 increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions in GASB 87 are effective for periods beginning after June 15, 2021.
- (b) GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, in May 2020. GASB 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The provisions in GASB 96 are effective for periods beginning after June 15, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

LAKE CITY COMMUNITY REDEVELOPMENT AGENCY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CRA FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 168,397	\$ 168,397	\$ 141,565	\$ (26,832)
Intergovernmental	239,229	239,229	201,324	(37,905)
Charges for services	-	-	3,100	3,100
Investment income	50	50	495	445
Total revenues	<u>407,676</u>	<u>407,676</u>	<u>346,484</u>	<u>(61,192)</u>
Expenditures				
Current:				
Economic environment	37,109	46,109	45,159	950
Capital outlay	517,417	536,027	117,005	419,022
Debt service:				-
Principal retirement	86,616	86,616	86,616	-
Interest and fiscal charges	16,534	16,534	16,534	-
Total expenditures	<u>657,676</u>	<u>685,286</u>	<u>265,314</u>	<u>419,972</u>
Net change in fund balances	<u>(250,000)</u>	<u>(250,000)</u>	<u>108,780</u>	<u>358,780</u>
Fund balances, beginning of year	228,787	228,787	228,787	-
Fund balances, end of year	<u>\$ (21,213)</u>	<u>\$ (21,213)</u>	<u>\$ 337,567</u>	<u>\$ 358,780</u>

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

To the Governing Board,
Lake City Community Redevelopment Agency:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Lake City Community Redevelopment Agency (the CRA), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements and have issued our report thereon dated June 3, 2022.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the CRA'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.

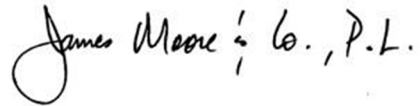
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 CRA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

Gainesville, Florida
June 3, 2022

**INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED
BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA
OFFICE OF THE AUDITOR GENERAL**

To the Governing Board,
Lake City Community Redevelopment Agency:

Report on the Financial Statements

We have audited the basic financial statements of the Lake City Community Redevelopment Agency (the CRA), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 3, 2022.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 3, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations identified in the prior year audit.

Official Title and Legal Authority

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

Financial Condition and Management

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

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

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we had no such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Special District Information – the City of Lake City Community Redevelopment Agency

The following items have been provided to us to comply with state reporting requirements and have not been audited by us. We did not audit the following information within this section, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this data.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the City of Lake City Community Redevelopment Agency District reported the following unaudited data:

- a) The total number of district employees compensated in the last pay period of the district's fiscal year: -0-
- b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year: -0-.
- c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$-0-
- d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$-0-.
- e) Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as: \$72,342 for Sally Mae Jerry Park.

f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: the district's original budget totaled \$657,676 and was amended by the total amount of \$27,610, for final budgeted expenditures of \$685,286.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the City of Lake City Community Redevelopment Agency District reported the following unaudited data:

- a) The mileage rate or rates imposed by the district: 4.9 mils.
- b) The total amount of ad valorem taxes collected by or on behalf of the district: \$334,780.
- c) The total amount of outstanding bonds issued by the district and the terms of such bonds: \$853,513.

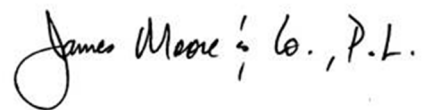
Additional Matters

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

Purpose of this Letter

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

Gainesville, Florida
June 3, 2022



INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

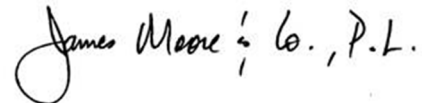
To the Governing Board,
Lake City Community Redevelopment Agency:

We have examined the Lake City Community Redevelopment Agency's (the CRA) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, and Sections 163.387(6) and (7), Florida Statutes, *Redevelopment Trust Fund* (collectively, the "Statutes"), for the year ended September 30, 2021. Management is responsible for the CRA's compliance with those requirements. Our responsibility is to express an opinion on the CRA's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CRA complied with the Statutes, for the year ended September 30, 2021, in all material respects. An examination involves performing procedures to obtain evidence about the CRA's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of risks of material noncompliance with those requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Lake City Community Redevelopment Agency complied, in all material respects, with the Statutes for the year ended September 30, 2021.

Gainesville, Florida
June 3, 2022



June 3, 2022

To the Governing Board,
Lake City Community Redevelopment Agency:

We have audited the financial statements of the Lake City Community Redevelopment Agency (the CRA) as of and for the year ended September 30, 2021, and have issued our report thereon dated June 3, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated August 21, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the CRA solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

We have applied safeguards related to our preparation of the CRA's financial statements, including, but not limited to, an assessment of management's skill, knowledge, and experience.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the CRA is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the CRA's financial statements relate to:

Note 3 to the financial statements summarizes the CRA's deposits and investments.

Note 4 to the financial statements summarizes the CRA's long-term debt obligations, including future debt service payments.

Significant Difficulties Encountered During the Audit

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

Uncorrected and Corrected Misstatements

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

- None noted.

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

- None noted.

To the Honorable Mayor and City Commission Members,
City of Lake City, Florida
June 3, 2022
Page 3

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated June 3, 2022.

Management's Consultations with Other Accountants

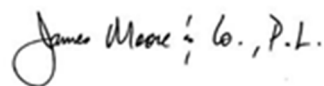
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

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

This report is intended solely for the information and use of the governing board and management of the CRA and of the City of Lake City, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in dark ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

JAMES MOORE & CO., P.L.

June 3, 2022

To the Honorable Mayor and City Council Members,
City of Lake City, Florida:

We have audited the financial statements of City of Lake City, Florida (the City) as of and for the years ended September 30, 2021, and have issued our report thereon dated June 3, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 24, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

We have applied safeguards related to our preparation of the City's financial statements, including, but not limited to, an assessment of management's skill, knowledge, and experience.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Lake City, Florida is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the allowance for doubtful accounts was based on historical water, sewer, solid waste, and stormwater revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the fair value estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the useful lives for depreciation was based on past history within each capital asset class. We evaluated the key factors and assumptions used to develop the fair value estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the net pension liability and the total OPEB liability were based on actuarial factors and were calculated by actuaries independent of the City. We evaluated the key factors and assumptions used to develop the fair value estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to:

Note 8 to the financial statements summarizes the City's long-term debt obligations, including future debt service payments.

Note 13 to the financial statements summarizes the basic information regarding the City's pension plans and the actuarial determined unfunded liability.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit:

- None noted.

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

- None noted.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated June 3, 2022.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the introductory and statistical sections, as outlined in the table of contents, for material consistency with its presentation in the financial statements.

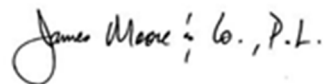
Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Other Matters

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

Respectfully,

A handwritten signature in dark ink that reads "James Moore & Co., P.L." The signature is written in a cursive, flowing style.

JAMES MOORE & CO., P.L.

File Attachments for Item:

3. Chief Josh Wehinger - Fire Department proposed salary increases for union and non-union personnel (Sponsored by: Council Member Todd Sampson)

Discussion and Possible Action - Fire Department proposed salary increases for union and non-union personnel

Salary Adjustment Proposal



Lake City Fire Department



STAFFING

- As of right now the Fire Department budgets for 21-line Firefighters with 1 Fire Chief, 1 Assistant Chief and 1 Administrative Assistant. This makes up 3 shifts of 7 personnel.
- Currently the City Employs 17-line Firefighters along with the current administration. This leaves 4 unfilled firefighter positions.
- This keeps the department at a disadvantage with 2 shifts having 6 personnel per shift and one shift having 5 personnel per shift.

Impact

- Firefighting is a dangerous profession, having only 5 firefighters on shift increases the risk for injuries.
- Current policy only allows two personnel off per shift before minimum staffing is reached and overtime is required. Being short personnel on each shift requires an increase in overtime usage.
- The current staffing situation reduces the opportunity for offsite training. This slows the departments progress in knowledge, skills and abilities.



Current Compensation

- Our current newly hired employees start at a rate of \$12.38 an hour.
- Firefighters work a 52-hour work week, with over time only achievable after reaching 52 hours instead of the normal 40 hours. That is a deficit of \$3, 862.56 annually for the same hours worked.
- For example, a 52 hour work week for a firefighter at the current rate is \$643.76 versus a citizen where the rate would be \$718.04



Complication with Current Rate

- Under current starting pay we've had 0 qualified applications within a 400-mile radius in the last 4 months.
- The estimated cost to send a prospect to school would be over 20k in education and equipment. This can take up to 9 months to achieve; plus one year on the job training.
- Other area Departments starting pay is substantially more than our current starting rate.



COMPARISON WITH NEARBY DEPARTMENTS

Fire Fighter Starting Rate



The Solution

- As of May 1st, 2022, we would like to bring entry level firefighter pay rate to \$16.00 (according to MOU).
- To avoid compression, we would need to raise each current (Union) employees' rate by \$3.62.
- This will cost the City 150k (including benefits) till the end of the fiscal year. This can be made up through the Cares Act funds which was earmarked for first responder payroll by the State of Florida.
- The estimated annual cost of this increase (with benefits) is \$325k. This can be funded by the proposed changes in the Fire Department Budget FY2023. (PSAP, Fire Truck, Moving to County Dispatch, etc.)



Questions?



MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is entered into on April __, 2022, by and between the City of Lake City, FL ("City") and Local No. 2288 of the International Association of Fire Fighters, AFL-CIO ("Union").

Due to the unique circumstances currently involving the relevant labor market, and without establishing any precedent for future mid-contract wage changes, the City and the Union mutually agree to modify the wage rates in the current collective bargaining agreement as follows:

- The City and the Union propose a \$3.61 Across-the-Board increase effective May 1, 2022, to all eligible bargaining unit members such that starting pay will increase to \$16.00 per hour.

The above proposed increase is for the period May 1, 2022 through September 30, 2023 contingent on the parties' ratification of same. If this wage rate modification is fully ratified, the Union expressly and unequivocally waives its right to negotiate over economic terms for the first year of the collective bargaining agreement which will supplant the current collective bargaining agreement (October 1, 2022 through September 30, 2023).

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Understanding to be signed with their respective names by their respective representatives thereon to duly authorize.

City of Lake City

International Association of Fire Fighters,
AFL-CIO, Local No. 2288

Paul Dyal, Interim City Manager

Matthew Herndon, President

Date: _____

Date: _____

Wehinger, Joshua

From: Duncan, Donna
Sent: Tuesday, May 31, 2022 4:55 PM
To: Dyal, Paul
Cc: Wehinger, Joshua; Boozer, Dwight; Collins, Hubert
Subject: FW: Funding for Fire positions

Paul:

I just spoke with Donna Reese. Holiday pay is not included in the projections which is another \$60,000 plus benefits per year which brings the increase to approximately \$325,000, not \$250,000 as I previously stated.

Donna

Donna R Duncan, CPA

Finance Director
City of Lake City
205 N Marion Ave
Lake City, FL 32055
(386) 719-5800
duncand@lcfla.com

From: Duncan, Donna <>
Sent: Tuesday, May 31, 2022 4:24 PM
To: Dyal, Paul <DyalP@lcfla.com>
Cc: Wehinger, Joshua <WehingerJ@lcfla.com>; Boozer, Dwight <BoozerD@lcfla.com>; Collins, Hubert <CollinsH@lcfla.com>
Subject: FW: Funding for Fire positions

Paul:

I have been asked by the Fire Chief to provide you with information regarding the viability of increasing firefighters' pay to slightly above \$16/hr. Based on the projections thus far for 2023 budget, the increases for firemen pay would be approximately \$200,000 with an additional \$50,000 in overtime. We have discussed all information available and this is a synopsis of what might be expected for the next two and a half years:

- a. If Council is willing to use CARES Act money remaining (approximately \$500,000 after taking into account Council projects already approved), the Department could potentially provide up to 2 ½ years of payroll coverage. (2022- \$143,000, 2023 - \$250,000, 2024 - \$250,000). This assumes fully funding the increase for 2022 and 2023 and a partial year for 2024.
- b. Based on our conversations, possible proposed changes to the Fire budget for upcoming years would be to decrease their operating budget as follows:
 1. PSAP -\$50,000 in 2022 but none expected in the future;
 2. Purchase of small fire truck - \$159,000 in 2022 and no expenditures expected for several years
 3. Dr. Landry – proposal is to use ambulance service to perform medical services now being done by Dr. Landry at a reduced cost.

4. Fire Dept is talking to ambulance service to rent a part of its facilities to bring in revenues to offset operating costs.
5. Move dispatch services to County and eliminate the need for funding of 2 dispatch positions. Either way, Fire will be using the County services to dispatch fire calls.

The costs for maintenance or operations of new building have not been addressed as those costs are not projected until at least 2024 after the building is completed.

Please let me know if you have any questions.

Respectfully,

Donna

Donna R Duncan, CPA

Finance Director
City of Lake City
205 N Marion Ave
Lake City, FL 32055
(386) 719-5800
duncand@lcfla.com

File Attachments for Item:

4. City Council Ordinance No. 2022-2217 (final reading) - An ordinance of the City of Lake City, Florida, amending Ordinance No. 91-688, as amended, relating to an amendment to the text and future land use plan map series of the City of Lake City Comprehensive Plan, pursuant to Application, CPA 22-01 by the City Council, under the amendment procedures established in Sections 163.3161 through 163.3248, Florida Statutes, as amended; providing for amending the text and future land use plan map series of the Comprehensive Plan, based upon an evaluation completed by the City, to reflect changes in state requirements pursuant to Section 163.3191, Florida Statutes, as amended; repealing all ordinances in conflict; and providing an effective date. EARBA

Passed on first reading 3/21/2022

ORDINANCE NO. 2022-2217

AN ORDINANCE OF THE CITY OF LAKE CITY, FLORIDA, AMENDING ORDINANCE NO. 91-688, AS AMENDED, RELATING TO AN AMENDMENT TO THE TEXT AND FUTURE LAND USE PLAN MAP SERIES OF THE CITY OF LAKE CITY COMPREHENSIVE PLAN, PURSUANT TO APPLICATION, CPA 22-01 BY THE CITY COUNCIL, UNDER THE AMENDMENT PROCEDURES ESTABLISHED IN SECTIONS 163.3161 THROUGH 163.3248, FLORIDA STATUTES, AS AMENDED; PROVIDING FOR AMENDING THE TEXT AND FUTURE LAND USE PLAN MAP SERIES OF THE COMPREHENSIVE PLAN, BASED UPON AN EVALUATION COMPLETED BY THE CITY, TO REFLECT CHANGES IN STATE REQUIREMENTS PURSUANT TO SECTION 163.3191, FLORIDA STATUTES, AS AMENDED; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 166.021, Florida Statutes, empowers the City Council of the City of Lake City, Florida, hereinafter referred to as the City Council, to prepare, adopt and implement a comprehensive plan;

WHEREAS, Sections 163.3161 through 163.3248, Florida Statutes, the Community Planning Act, empowers and requires the City Council to prepare, adopt and implement a comprehensive plan;

WHEREAS, an application for an amendment, as described below, has been filed with the City;

WHEREAS, the Planning and Zoning Board of the City of Lake City, Florida, hereinafter referred to as the Planning and Zoning Board, has been designated as the City of Lake City Local Planning Agency of the City of Lake City, Florida, hereinafter referred to as the Local Planning Agency;

WHEREAS, pursuant to Section 163.3174, Florida Statutes, and the Land Development Regulations, the Planning and Zoning Board, serving also as the Local Planning Agency, held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the Planning and Zoning Board, serving also as the Local Planning Agency, reviewed and considered all comments received during said public hearing concerning said application for an amendment, as described below, and recommended to the City Council approval of said application for amendment, as described below;

WHEREAS, the City Council held the required public hearings, with public notice having been provided, under the procedures established in Sections 163.3161 through 163.3248, Florida Statutes, as amended, on said application for an amendment, as described below, and at said public hearings, the City Council reviewed and considered all comments received during said public hearings, including the recommendation of the Planning and Zoning Board, serving also as the Local Planning Agency, concerning said application for an amendment, as described below;

WHEREAS, the City Council, found said application for an amendment, as described below, to be compatible with the Land Use Element objectives and policies, and those of other affected elements of the Comprehensive Plan; and

WHEREAS, the City Council, has determined and found that approval of an application for an amendment, as described below, would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity or general welfare.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. Pursuant to an application, CPA 22-01, by the City Council, to amend the text and the Future Land Use Plan Map Series of the Comprehensive Plan based upon an evaluation completed by the City to reflect changes in state requirements pursuant to Section 163.3191, Florida Statutes, as amended, amending the text of the Future Land Use Element, Transportation Element, Housing Element, Sanitary Sewer, Solid Waste, Drainage, Potable Water and Natural Groundwater Aquifer Recharge Element, Conservation Element, Recreation and Open Space Element, Intergovernmental Coordination Element, Capital Improvements Element, Public School Facilities Element, Property Rights Element and the Future Land Use Plan Map Series of the Comprehensive Plan entitled Comprehensive Plan Evaluation Amendments, dated June 21, 2022, and the Future Land Use Plan Map 2032 are hereby incorporated by reference and adopted.

Section 2. Severability. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

Section 3. Conflict. All ordinances or portions of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This ordinance shall become effective upon adoption.

The effective date of this plan amendment, if the amendment is not timely challenged, shall be the date the Florida Department of Economic Opportunity posts a notice of intent determining that this amendment is in compliance. If timely challenged, or if the state land planning agency issues a notice of intent determining that this amendment is not in compliance, this amendment shall become effective on the date the state land planning agency or the Administration Commission enters a final order determining this adopted amendment to be in compliance. No development orders, development permits, or land uses dependent on this amendment may be issued or commence before it has become effective.

Section 5. Authority. This ordinance is adopted pursuant to the authority granted by Section 166.021, Florida Statutes, as amended and Sections 163.3161 through 163.3248, Florida Statutes, as amended.

PASSED upon first reading this 21st day of March 2022.

PASSED AND DULY ADOPTED, upon second and final reading, in regular session with a quorum present and voting, by the City Council this 21st day of June 2022.

Attest:

CITY COUNCIL
CITY OF LAKE CITY, FLORIDA

Audrey Sikes, City Clerk

Stephen M. Witt, Mayor

APPROVED AS TO FORM AND LEGALITY:

Frederick L. Koberlein Jr., City Attorney

Record of Vote on First Reading

	For	Against	Absent	Abstain
Stephen Witt, Mayor/Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
Jake Hill, Jr., Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
Eugene Jefferson, Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
Todd Sampson, Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>

Certification

I, Audrey Sikes, City Clerk for the City of Lake City, Florida, hereby certify that the above record vote is an accurate and correct record of the votes taken on the Ordinance by the City Council of the City of Lake City.



AUDREY E. SIKES, MMC
City Clerk

File Attachments for Item:

5. City Council Ordinance No. 2022-2222 (final reading) - An ordinance of the City of Lake City, Florida, amending the future land use plan map of the City of Lake City Comprehensive Plan, as amended; relating to an amendment of 50 or less acres of land, pursuant to an application, CPA 22-03, by the property owner of said acreage, under the amendment procedures established in Sections 163.3161 through 163.3248, Florida Statutes, as amended; providing for changing the future land use classification from Residential, Medium Density (less than or equal to 8 dwelling units per acre) to Commercial of certain lands within the corporate limits of the City of Lake City, Florida, providing severability; repealing all ordinances in conflict; and providing an effective date.

Passed on first reading 5/16/2022

ORDINANCE NO. 2022-2222

AN ORDINANCE OF THE CITY OF LAKE CITY, FLORIDA, AMENDING THE FUTURE LAND USE PLAN MAP OF THE CITY OF LAKE CITY COMPREHENSIVE PLAN, AS AMENDED; RELATING TO AN AMENDMENT OF 50 OR LESS ACRES OF LAND, PURSUANT TO AN APPLICATION, CPA 22-03, BY THE PROPERTY OWNER OF SAID ACREAGE, UNDER THE AMENDMENT PROCEDURES ESTABLISHED IN SECTIONS 163.3161 THROUGH 163.3248, FLORIDA STATUTES, AS AMENDED; PROVIDING FOR CHANGING THE FUTURE LAND USE CLASSIFICATION FROM RESIDENTIAL, MEDIUM DENSITY (LESS THAN OR EQUAL TO 8 DWELLING UNITS PER ACRE) TO COMMERCIAL OF CERTAIN LANDS WITHIN THE CORPORATE LIMITS OF THE CITY OF LAKE CITY, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 166.021, Florida Statutes, as amended, empowers the City Council of the City of Lake City, Florida, hereinafter referred to as the City Council, to prepare, adopt and implement a comprehensive plan;

WHEREAS, Sections 163.3161 through 163.3248, Florida Statutes, as amended, the Community Planning Act, empowers and requires the City Council to prepare, adopt and implement a comprehensive plan;

WHEREAS, an application for an amendment, as described below, has been filed with the City;

WHEREAS, the Planning and Zoning Board of the City of Lake City, Florida, hereinafter referred to as the Planning and Zoning Board has been designated as the Local Planning Agency of the City of Lake City, Florida, hereinafter referred to as the Local Planning Agency;

WHEREAS, pursuant to Section 163.3174, Florida Statutes, as amended, and the Land Development Regulations, the Planning and Zoning Board, serving also as the Local Planning Agency, held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the Planning and Zoning Board, serving also as the Local Planning Agency, reviewed and considered all comments received during said public hearing and the Concurrency Management Assessment concerning said application for an amendment, as described below, and recommended to the City Council approval of said application for an amendment, as described below;

WHEREAS, the City Council held the required public hearing, with public notice having been provided, under the procedures established in Sections 163.3161 through 163.3248, Florida Statutes, as amended, on said application for an amendment, as described below, and at said public hearing, the City Council reviewed and considered all comments received during said public hearing, including the recommendation of the Planning and Zoning Board, serving also as the Local Planning Agency, and the Concurrency Management Assessment concerning said application for an amendment, as described below;

WHEREAS, the City Council has determined and found said application for an amendment, as described below, to be compatible with the Land Use Element objectives and policies, and those of other affected elements of the Comprehensive Plan; and

WHEREAS, the City Council has determined and found that approval of said application for an amendment, as described below, would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity or general welfare.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. Pursuant to an application, CPA 22-03, by Carol Chadwick, PE, as agent for Franks & Lane Heating and Air LLC, to amend the Future Land Use Plan Map of the Comprehensive Plan by changing the land use classification of certain lands, the land use classification is hereby changed from RESIDENTIAL, MEDIUM DENSITY (less than or equal to 8 dwelling units per acre) to COMMERCIAL on property described, as follows:

A parcel of land lying within Section 32, Township 3 South, Range 17 East, Columbia County, Florida. Being more particularly described, as follows: Lots 47 through 52 of Block L of the Canova Subdivision, as recorded in the Public Records of Columbia County, Florida.

Containing 0.77 acre, more or less.

Section 2. Severability. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

Section 3. Conflict. All ordinances or portions of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This ordinance shall be effective upon adoption.

The effective date of this plan amendment shall be thirty-one (31) days following the date of adoption of this plan amendment. However, if any affected person files a petition with the Florida Division of Administrative Hearings pursuant to Section 120.57, Florida Statutes, as amended, to request a hearing to challenge the compliance of this plan amendment with Sections 163.3161 through 163.3248, Florida Statutes, as amended, within thirty (30) days following the date of adoption of this plan amendment, this plan amendment shall not become effective until the Florida Department of Economic Opportunity or the Florida Administration Commission, respectively, issues a final order determining this plan amendment is in compliance. No development orders, development permits or land uses dependent on this plan amendment may be issued or commence before it has become effective. If a final order of noncompliance is issued, this plan amendment may nevertheless be made effective by adoption of a resolution affirming its effective status, a copy of which resolution shall be sent to the Florida Department of Economic Opportunity, Division of Community Development, 107 East Madison Street, Caldwell Building, First Floor, Tallahassee, Florida 32399-4120.

Section 5. Authority. This ordinance is adopted pursuant to the authority granted by Section 166.021, Florida Statutes, as amended, and Sections 163.3161 through 163.3248, Florida Statutes, as amended.

PASSED upon first reading this 16th day of May 2022.

PASSED AND DULY ADOPTED, upon second and final reading, in regular session with a quorum present and voting, by the City Council this 20th day of June 2022.

Attest:

CITY COUNCIL
CITY OF LAKE CITY, FLORIDA

Audrey Sikes, City Clerk

Stephen M. Witt, Mayor

APPROVED AS TO FORM AND LEGALITY:

Frederick L. Koberlein Jr., City Attorney

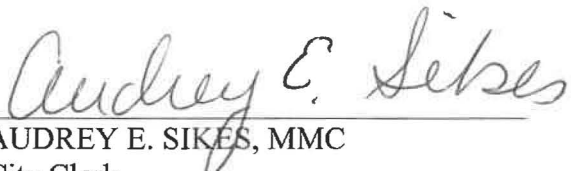
Ordinance Number: 2022-2222
Passed on first reading on May 16 2022

Record of Vote on First Reading

	For	Against	Absent	Abstain
Stephen Witt, Mayor/Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
Jake Hill, Jr., Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
Eugene Jefferson, Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
Todd Sampson, Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>

Certification

I, Audrey Sikes, City Clerk for the City of Lake City, Florida, hereby certify that the above record vote is an accurate and correct record of the votes taken on the Ordinance by the City Council of the City of Lake City.


AUDREY E. SIKES, MMC
City Clerk

File Attachments for Item:

6. City Council Ordinance No. 2022-2223 (final reading) - An Ordinance of the City of Lake City, Florida, amending the official zoning atlas of the City of Lake City Land Development Regulations, as amended, relating to the rezoning of less than ten contiguous acres of land, pursuant to an Application, Z-22-02, by the property owner of said acreage; providing for rezoning from Residential, Single Family-2 (RSF-3) and Residential Office (RO) to Commercial, Intensive (CI) of certain lands within the corporate limits of the City of Lake City, Florida, providing severability, repealing all ordinances in conflict, and providing an effective date.

Passed on first reading 5/16/2022

ORDINANCE NO. 2022-2223

AN ORDINANCE OF THE CITY OF LAKE CITY, FLORIDA, AMENDING THE OFFICIAL ZONING ATLAS OF THE CITY OF LAKE CITY LAND DEVELOPMENT REGULATIONS, AS AMENDED; RELATING TO THE REZONING OF LESS THAN TEN CONTIGUOUS ACRES OF LAND, PURSUANT TO AN APPLICATION, Z 22-02, BY THE PROPERTY OWNER OF SAID ACREAGE; PROVIDING FOR REZONING FROM RESIDENTIAL, SINGLE FAMILY-2 (RSF-3) AND RESIDENTIAL OFFICE (RO) TO COMMERCIAL, INTENSIVE (CI) OF CERTAIN LANDS WITHIN THE CORPORATE LIMITS OF THE CITY OF LAKE CITY, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 166.021, Florida Statutes, as amended, empowers the City Council of the City of Lake City, Florida, hereinafter referred to as the City Council, to prepare, adopt and enforce land development regulations;

WHEREAS, Sections 163.3161 through 163.3248, Florida Statutes, as amended, the Community Planning Act, requires the City Council to prepare and adopt regulations concerning the use of land and water to implement the comprehensive plan;

WHEREAS, an application for an amendment, as described below, has been filed with the City;

WHEREAS, the Planning and Zoning Board of City of Lake City, Florida, hereinafter referred to as the Planning and Zoning Board, has been designated as the Local Planning Agency of the City of Lake City, Florida, hereinafter referred to as the Local Planning Agency;

WHEREAS, pursuant to Section 163.3174, Florida Statutes, as amended, and the Land Development Regulations, the Planning and Zoning Board, serving also as the Local Planning Agency, held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the Planning and Zoning Board, serving also as the Local Planning Agency, reviewed and considered all comments received during said public hearing and the Concurrency Management Assessment concerning said application for an amendment, as described below, and recommended to the City Council approval of said application for an amendment, as described below;

WHEREAS, pursuant to Section 166.041, Florida Statutes, as amended, the City Council held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the City Council reviewed and considered all comments received during said public hearing, including the recommendation of the Planning and Zoning Board, serving also as the Local Planning Agency, and the Concurrency Management Assessment concerning said application for an amendment, as described below; and

WHEREAS, the City Council has determined and found that approval of said application for an amendment, as described below, would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity or general welfare.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. Pursuant to an application, Z 22-02, by Carol Chadwick, PE, as agent for Franks & Lane Heating and Air LLC, to amend the Official Zoning Atlas of the Land Development Regulations by changing the zoning district of certain lands, the zoning district is hereby changed from RESIDENTIAL, SINGLE FAMILY-2 (RSF-3) and RESIDENTIAL OFFICE (RO) to COMMERCIAL, INTENSIVE (CI) on property described, as follows:

From RESIDENTIAL, SINGLE FAMILY-2 (RSF-3) to COMMERCIAL, INTENSIVE (CI):

A parcel of land lying within Section 32, Township 3 South, Range 17 East, Columbia County, Florida. Being more particularly described, as follows: The North 75.00 feet of Lots 47 through 49 of Block L of the Canova Subdivision, as recorded in the Public Records of Columbia County, Florida.

Containing 0.28 acre, more or less.

From RESIDENTIAL OFFICE (RO) to COMMERCIAL, INTENSIVE (CI):

A parcel of land lying within Section 32, Township 3 South, Range 17 East, Columbia County, Florida. Being more particularly described, as follows: Lots 47 through 52 of Block L, less the North 75.00 feet of Lots 47 through 49 of said Block L of the Canova Subdivision, as recorded in the Public Records of Columbia County, Florida.

Containing 0.49 acre, more or less.

All said lands containing 0.77 acre, more or less.

Section 2. Severability. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

Section 3. Conflict. All ordinances or portions of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This ordinance shall become effective upon adoption.

Section 5. Authority. This ordinance is adopted pursuant to the authority granted by Section 166.021, Florida Statutes, as amended, and Sections 163.3161 through 163.3248, Florida Statutes, as amended.

PASSED upon first reading this 16th day of May 2022.

PASSED AND DULY ADOPTED, upon second and final reading, in regular session with a quorum present and voting, by the City Council this 20th day of June 2022.

Attest:

CITY COUNCIL
CITY OF LAKE CITY, FLORIDA

Audrey Sikes, City Clerk

Stephen M. Witt, Mayor

APPROVED AS TO FORM AND LEGALITY:

Frederick L. Koberlein Jr., City Attorney

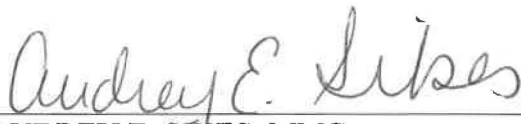
Ordinance Number: 2022-2223
Passed on first reading on May 16 2022

Record of Vote on First Reading

	For	Against	Absent	Abstain
Stephen Witt, Mayor/Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
Jake Hill, Jr., Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
Eugene Jefferson, Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>
Todd Sampson, Council Member	<u>✓</u>	<u> </u>	<u> </u>	<u> </u>

Certification

I, Audrey Sikes, City Clerk for the City of Lake City, Florida, hereby certify that the above record vote is an accurate and correct record of the votes taken on the Ordinance by the City Council of the City of Lake City.



AUDREY E. SIKES, MMC
City Clerk

File Attachments for Item:

9. Discussion and Possible Action: Letter from Mayor Byran Williams, City of High Springs, asking for the City to donate a 2004 Vactor 2100 Series Truck or consider selling the truck to the City of High Springs for a fair price. The value has been estimated between \$6,000.00 and \$8,000.00. (Presenter: Interim City Manager Paul Dyal)

City of High Springs
23718 W US HWY 27
High Springs, Florida 32643



Telephone (386) 454-1416
Web: highsprings.us

Dear Mayor Witt,

I would like to introduce myself. My name is Mayor Byran Williams from High Springs Florida. You may know that High Springs is a small community, and our tax base is small as well.

High Springs Public Works Director, Thomas Henry, has told us that Lake City's Utility Director, Brian Scott, stated that Lake City would be selling one of their small vactor trucks because it is too small for your size city. The City of High Springs needs a vactor truck that size. Our city is starting to grow, and we are at the point where we need a piece of equipment that can handle some of our utility work.

Our Public Works Director has talked with Mr. Scott about the truck, and it is a 2004 vactor 2100 series. Mr. Henry has contacted Southern Sewer Equipment Sales and spoke with Bill Stinson about a fair price for the truck. Bill Stinson stated the year and hours constitute a price around \$6,000 to \$8,000.

The City of High Springs would like to first ask for a donation of the vactor truck, but we also understand if you need to sell the truck. If High Springs were to purchase the truck, could we purchase it at a fair price? Can we please arrange a time to discuss this truck and see if we can work out an agreement?

Sincerely,

Mayor Byran Williams

File Attachments for Item:

10. City Council Ordinance No. 2022-2225 (first reading) - An ordinance of the City of Lake City, Florida, amending the Future Land Use Plan Map of the City of Lake City Comprehensive Plan as amended; relating to an amendment of 50 or less acres of land, pursuant to an application, CPA 22-04, by the property owner of said acreage, under the amendment procedures established in Sections 163.3161 through 163.3248, Florida Statutes, as amended; providing for changing the Future Land Use classification from Commercial to Residential, Medium Density (less than or equal to 8 dwelling units per acre) of certain lands within the corporate limits of the City of Lake City, Florida; providing severability; repealing all ordinances in conflict; and providing an effective date.

Adopt City Council Ordinance No. 2022-2225 on first reading

ORDINANCE NO. 2022-2225

AN ORDINANCE OF THE CITY OF LAKE CITY, FLORIDA, AMENDING THE FUTURE LAND USE PLAN MAP OF THE CITY OF LAKE CITY COMPREHENSIVE PLAN, AS AMENDED; RELATING TO AN AMENDMENT OF 50 OR LESS ACRES OF LAND, PURSUANT TO AN APPLICATION, CPA 22-04, BY THE PROPERTY OWNER OF SAID ACREAGE, UNDER THE AMENDMENT PROCEDURES ESTABLISHED IN SECTIONS 163.3161 THROUGH 163.3248, FLORIDA STATUTES, AS AMENDED; PROVIDING FOR CHANGING THE FUTURE LAND USE CLASSIFICATION FROM COMMERCIAL TO RESIDENTIAL, MEDIUM DENSITY (LESS THAN OR EQUAL TO 8 DWELLING UNITS PER ACRE) OF CERTAIN LANDS WITHIN THE CORPORATE LIMITS OF THE CITY OF LAKE CITY, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 166.021, Florida Statutes, as amended, empowers the City Council of the City of Lake City, Florida, hereinafter referred to as the City Council, to prepare, adopt and implement a comprehensive plan;

WHEREAS, Sections 163.3161 through 163.3248, Florida Statutes, as amended, the Community Planning Act, empowers and requires the City Council to prepare, adopt and implement a comprehensive plan;

WHEREAS, an application for an amendment, as described below, has been filed with the City;

WHEREAS, the Planning and Zoning Board of the City of Lake City, Florida, hereinafter referred to as the Planning and Zoning Board has been designated as the Local Planning Agency of the City of Lake City, Florida, hereinafter referred to as the Local Planning Agency;

WHEREAS, pursuant to Section 163.3174, Florida Statutes, as amended, and the Land Development Regulations, the Planning and Zoning Board, serving also as the Local Planning Agency, held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the Planning and Zoning Board, serving also as the Local Planning Agency, reviewed and considered all comments received during said public hearing and the Concurrency Management Assessment concerning said application for an amendment, as described below, and recommended to the City Council approval of said application for an amendment, as described below;

WHEREAS, the City Council held the required public hearing, with public notice having been provided, under the procedures established in Sections 163.3161 through 163.3248, Florida Statutes, as amended, on said application for an amendment, as described below, and at said public hearing, the City Council reviewed and considered all comments received during said public hearing, including the recommendation of the Planning and Zoning Board, serving also as the Local Planning Agency, and the Concurrency Management Assessment concerning said application for an amendment, as described below;

WHEREAS, the City Council has determined and found said application for an amendment, as described below, to be compatible with the Land Use Element objectives and policies, and those of other affected elements of the Comprehensive Plan; and

WHEREAS, the City Council has determined and found that approval of said application for an amendment, as described below, would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity or general welfare.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. Pursuant to an application, CPA 22-04, by Daniel Crapps, as trustee for Northwest Quadrant Land Trust, to amend the Future Land Use Plan Map of the Comprehensive Plan by changing the land use classification of certain lands, the land use classification is hereby changed from COMMERCIAL to RESIDENTIAL, MEDIUM DENSITY (less than or equal to 8 dwelling units per acre) on property described, as follows:

A parcel of land lying within Section 34, Township 3 South, Range 16 East, Columbia County, Florida. Being more particularly described, as follows: Lots 47 and 48 of the Florida's Gateway Center North Subdivision, as recorded in the Public Records of Columbia County, Florida.

Containing 1.63 acre, more or less.

Section 2. Severability. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

Section 3. Conflict. All ordinances or portions of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This ordinance shall be effective upon adoption.

The effective date of this plan amendment shall be thirty-one (31) days following the date of adoption of this plan amendment. However, if any affected person files a petition with the Florida Division of Administrative Hearings pursuant to Section 120.57, Florida Statutes, as amended, to request a hearing to challenge the compliance of this plan amendment with Sections 163.3161 through 163.3248, Florida Statutes, as amended, within thirty (30) days following the date of adoption of this plan amendment, this plan amendment shall not become effective until the Florida Department of Economic Opportunity or the Florida Administration Commission, respectively, issues a final order determining this plan amendment is in compliance. No development orders, development permits or land uses dependent on this plan amendment may be issued or commence before it has become effective. If a final order of noncompliance is issued, this plan amendment may nevertheless be made effective by adoption of a resolution affirming its effective status, a copy of which resolution shall be sent to the Florida Department of Economic Opportunity, Division of Community Development, 107 East Madison Street, Caldwell Building, First Floor, Tallahassee, Florida 32399-4120.

Section 5. Authority. This ordinance is adopted pursuant to the authority granted by Section 166.021, Florida Statutes, as amended, and Sections 163.3161 through 163.3248, Florida Statutes, as amended.

PASSED upon first reading this 21st day of June 2022.

PASSED AND DULY ADOPTED, upon second and final reading, in regular session with a quorum present and voting, by the City Council this _____ day of _____ 2022.

Attest:

CITY COUNCIL
CITY OF LAKE CITY, FLORIDA

Audrey Sikes, City Clerk

Stephen M. Witt, Mayor

APPROVED AS TO FORM AND LEGALITY:

Frederick L. Koberlein Jr., City Attorney

File Attachments for Item:

11. City Council Ordinance No. 2022-2226 (first reading) - An ordinance of the City of Lake City, Florida, amending the Future Land Use Plan Map of the City of Lake City Comprehensive Plan, as amended; relating to an amendment of 50 or less acres of land, pursuant to an application, CPA 22-05, by the property owner of said acreage, under the amendment procedures established in section 163.3161 through 163.3248, Florida Statutes, as amended, providing for changing the Future Land Use classification from Residential, Low Density (less than or equal to 2 dwelling units per acre) to Residential, Medium Density (less than or equal to 8 dwelling units per acre) of certain lands within the corporate limits of the City of Lake City, Florida; providing severability; repealing all ordinances in conflict; and providing an effective date.

Adopt City Council Ordinance No. 2022-2226 on first reading

ORDINANCE NO. 2022-2226

AN ORDINANCE OF THE CITY OF LAKE CITY, FLORIDA, AMENDING THE FUTURE LAND USE PLAN MAP OF THE CITY OF LAKE CITY COMPREHENSIVE PLAN, AS AMENDED; RELATING TO AN AMENDMENT OF 50 OR LESS ACRES OF LAND, PURSUANT TO AN APPLICATION, CPA 22-05, BY THE PROPERTY OWNER OF SAID ACREAGE, UNDER THE AMENDMENT PROCEDURES ESTABLISHED IN SECTIONS 163.3161 THROUGH 163.3248, FLORIDA STATUTES, AS AMENDED; PROVIDING FOR CHANGING THE FUTURE LAND USE CLASSIFICATION FROM RESIDENTIAL, LOW DENSITY (LESS THAN OR EQUAL TO TWO DWELLING UNITS PER ACRE) TO RESIDENTIAL, MEDIUM DENSITY (LESS THAN OR EQUAL TO 8 DWELLING UNITS PER ACRE) OF CERTAIN LANDS WITHIN THE CORPORATE LIMITS OF THE CITY OF LAKE CITY, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 166.021, Florida Statutes, as amended, empowers the City Council of the City of Lake City, Florida, hereinafter referred to as the City Council, to prepare, adopt and implement a comprehensive plan;

WHEREAS, Sections 163.3161 through 163.3248, Florida Statutes, as amended, the Community Planning Act, empowers and requires the City Council to prepare, adopt and implement a comprehensive plan;

WHEREAS, an application for an amendment, as described below, has been filed with the City;

WHEREAS, the Planning and Zoning Board of the City of Lake City, Florida, hereinafter referred to as the Planning and Zoning Board has been designated as the Local Planning Agency of the City of Lake City, Florida, hereinafter referred to as the Local Planning Agency;

WHEREAS, pursuant to Section 163.3174, Florida Statutes, as amended, and the Land Development Regulations, the Planning and Zoning Board, serving also as the Local Planning Agency, held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the Planning and Zoning Board, serving also as the Local Planning Agency, reviewed and considered all comments received during said public hearing and the Concurrency Management Assessment concerning said application for an amendment, as described below, and recommended to the City Council approval of said application for an amendment, as described below;

WHEREAS, the City Council held the required public hearing, with public notice having been provided, under the procedures established in Sections 163.3161 through 163.3248, Florida Statutes, as amended, on said application for an amendment, as described below, and at said public hearing, the City Council reviewed and considered all comments received during said public hearing, including the recommendation of the Planning and Zoning Board, serving also as the Local Planning Agency, and the Concurrency Management Assessment concerning said application for an amendment, as described below;

WHEREAS, the City Council has determined and found said application for an amendment, as described below, to be compatible with the Land Use Element objectives and policies, and those of other affected elements of the Comprehensive Plan; and

WHEREAS, the City Council has determined and found that approval of said application for an amendment, as described below, would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity or general welfare.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. Pursuant to an application, CPA 22-05, by Isaac Schlimmer, to amend the Future Land Use Plan Map of the Comprehensive Plan by changing the land use classification of certain lands, the land use classification is hereby changed from RESIDENTIAL, LOW DENSITY (less than or equal to two dwelling units per acre) to RESIDENTIAL, MEDIUM DENSITY (less than or equal to 8 dwelling units per acre) on property described, as follows:

A parcel of land lying within Section 30, Township 3 South, Range 17 East, Columbia County, Florida. Being more particularly described, as follows: All of Lot 8 of the Alline Thompson Subdivision, Addition No. 1, as recorded in the Public Records of Columbia County, Florida, and the East 1/2 of Dyson Terrace (formerly Dyson Street), vacated by the City by Ordinance No. 2012-2021, lying West of Lots 5 thru 8 of Block 8 of Alline Thompson Subdivision, Addition No. 1, as recorded in the Public Records of Columbia County, Florida.

Containing 1.71 acre, more or less.

Section 2. Severability. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

Section 3. Conflict. All ordinances or portions of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This ordinance shall be effective upon adoption.

The effective date of this plan amendment shall be thirty-one (31) days following the date of adoption of this plan amendment. However, if any affected person files a petition with the Florida Division of Administrative Hearings pursuant to Section 120.57, Florida Statutes, as amended, to request a hearing to challenge the compliance of this plan amendment with Sections 163.3161 through 163.3248, Florida Statutes, as amended, within thirty (30) days following the date of adoption of this plan amendment, this plan amendment shall not become effective until the Florida Department of Economic Opportunity or the Florida Administration Commission, respectively, issues a final order determining this plan amendment is in compliance. No development orders, development permits or land uses dependent on this plan amendment may be issued or commence before it has become effective. If a final order of noncompliance is issued, this plan amendment may nevertheless be made effective by adoption of a resolution affirming its effective status, a copy of which resolution shall be sent to the Florida Department of Economic Opportunity, Division of Community Development, 107 East Madison Street, Caldwell Building, First Floor, Tallahassee, Florida 32399-4120.

Section 5. Authority. This ordinance is adopted pursuant to the authority granted by Section 166.021, Florida Statutes, as amended, and Sections 163.3161 through 163.3248, Florida Statutes, as amended.

PASSED upon first reading this 21st day of June 2022.

PASSED AND DULY ADOPTED, upon second and final reading, in regular session with a quorum present and voting, by the City Council this ____ day of _____ 2022.

Attest:

CITY COUNCIL
CITY OF LAKE CITY, FLORIDA

Audrey Sikes, City Clerk

Stephen M. Witt, Mayor

APPROVED AS TO FORM AND LEGALITY:

Frederick L. Koberlein Jr., City Attorney

File Attachments for Item:

12. City Council Ordinance No. 2022-2227 (first reading) - An ordinance of the City of Lake City, Florida, amending the official zoning atlas of the City of Lake City Land Development Regulations, as amended; relating to the rezoning of less than ten contiguous acres of land, pursuant to an application, Z 22-03, by the property owner of said acreage; providing for rezoning from commercial, General (CG) to Residential, Multiple Family-1 (RMF-1) of certain lands within the corporate limits of the City of Lake City, Florida; providing severability; repealing all ordinances in conflict; and providing an effective date.

Adopt City Council Ordinance No. 2022-2227 on first reading

ORDINANCE NO. 2022-2227

AN ORDINANCE OF THE CITY OF LAKE CITY, FLORIDA, AMENDING THE OFFICIAL ZONING ATLAS OF THE CITY OF LAKE CITY LAND DEVELOPMENT REGULATIONS, AS AMENDED; RELATING TO THE REZONING OF LESS THAN TEN CONTIGUOUS ACRES OF LAND, PURSUANT TO AN APPLICATION, Z 22-03, BY THE PROPERTY OWNER OF SAID ACREAGE; PROVIDING FOR REZONING FROM COMMERCIAL, GENERAL (CG) TO RESIDENTIAL, MULTIPLE FAMILY-1 (RMF-1) OF CERTAIN LANDS WITHIN THE CORPORATE LIMITS OF THE CITY OF LAKE CITY, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 166.021, Florida Statutes, as amended, empowers the City Council of the City of Lake City, Florida, hereinafter referred to as the City Council, to prepare, adopt and enforce land development regulations;

WHEREAS, Sections 163.3161 through 163.3248, Florida Statutes, as amended, the Community Planning Act, requires the City Council to prepare and adopt regulations concerning the use of land and water to implement the comprehensive plan;

WHEREAS, an application for an amendment, as described below, has been filed with the City;

WHEREAS, the Planning and Zoning Board of City of Lake City, Florida, hereinafter referred to as the Planning and Zoning Board, has been designated as the Local Planning Agency of the City of Lake City, Florida, hereinafter referred to as the Local Planning Agency;

WHEREAS, pursuant to Section 163.3174, Florida Statutes, as amended, and the Land Development Regulations, the Planning and Zoning Board, serving also as the Local Planning Agency, held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the Planning and Zoning Board, serving also as the Local Planning Agency, reviewed and considered all comments received during said public hearing and the Concurrency Management Assessment concerning said application for an amendment, as described below, and recommended to the City Council approval of said application for an amendment, as described below;

WHEREAS, pursuant to Section 166.041, Florida Statutes, as amended, the City Council held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the City Council reviewed and considered all comments received during said public hearing, including the recommendation of the Planning and Zoning Board, serving also as the Local Planning Agency, and the Concurrency Management Assessment concerning said application for an amendment, as described below; and

WHEREAS, the City Council has determined and found that approval of said application for an amendment, as described below, would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity or general welfare.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. Pursuant to an application, Z 22-03, by Daniel Crapps, as trustee for Northwest Quadrant Land Trust, to amend the Official Zoning Atlas of the Land Development Regulations by changing the zoning district of certain lands, the zoning district is hereby changed from COMMERCIAL, GENERAL (CG) to RESIDENTIAL, MULTIPLE FAMILY-1 (RMF-1) on property described, as follows:

A parcel of land lying within Section 34, Township 3 South, Range 16 East, Columbia County, Florida. Being more particularly described, as follows: Lots 47 and 48 of the Florida's Gateway Center North Subdivision, as recorded in the Public Records of Columbia County, Florida.

Containing 1.63 acre, more or less.

Section 2. Severability. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

Section 3. Conflict. All ordinances or portions of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This ordinance shall become effective upon adoption.

The effective date of this amendment, Z 22-03, to the Official Zoning Atlas shall be the same date as the effective date of Future Land Use Plan Map Amendment, CPA 22-04. If Future Land Use Plan Map Amendment, CPA 22-04, does not become effective, this amendment, Z 22-03, to the Official Zoning Atlas shall not become effective. No development orders, development permits or land uses dependent on this amendment, Z 22-03, to the Official Zoning Atlas may be issued or commence before it has become effective.

Section 5. Authority. This ordinance is adopted pursuant to the authority granted by Section 166.021, Florida Statutes, as amended, and Sections 163.3161 through 163.3248, Florida Statutes, as amended.

PASSED upon first reading this 21st day of June 2022.

PASSED AND DULY ADOPTED, upon second and final reading, in regular session with a quorum present and voting, by the City Council this _____ day of _____ 2022.

Attest:

CITY COUNCIL
CITY OF LAKE CITY, FLORIDA

Audrey Sikes, City Clerk

Stephen M. Witt, Mayor

APPROVED AS TO FORM AND LEGALITY:

Frederick L. Koberlein Jr., City Attorney

File Attachments for Item:

13. City Council Ordinance No. 2022-2228 (first reading) - An ordinance of the City of Lake City, Florida, amending the official zoning atlas of the City of Lake City Land Development Regulations, as amended; relating to the rezoning of less than ten contiguous acres of land, pursuant to an Application, Z 22-04, by the property owner of said acreage; providing for rezoning from Residential, Single Family-1 (RSF-1) to Residential, Multiple Family-1 (RMF-1) of the City of Lake City, Florida; providing severability; repealing all ordinances in conflict; and providing an effective date.

Adopt City Council Ordinance No. 2022-2228 on first reading

ORDINANCE NO. 2022-2228

AN ORDINANCE OF THE CITY OF LAKE CITY, FLORIDA, AMENDING THE OFFICIAL ZONING ATLAS OF THE CITY OF LAKE CITY LAND DEVELOPMENT REGULATIONS, AS AMENDED; RELATING TO THE REZONING OF LESS THAN TEN CONTIGUOUS ACRES OF LAND, PURSUANT TO AN APPLICATION, Z 22-04, BY THE PROPERTY OWNER OF SAID ACREAGE; PROVIDING FOR REZONING FROM RESIDENTIAL, SINGLE FAMILY-1 (RSF-1) TO RESIDENTIAL, MULTIPLE FAMILY-1 (RMF-1) OF THE CITY OF LAKE CITY, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 166.021, Florida Statutes, as amended, empowers the City Council of the City of Lake City, Florida, hereinafter referred to as the City Council, to prepare, adopt and enforce land development regulations;

WHEREAS, Sections 163.3161 through 163.3248, Florida Statutes, as amended, the Community Planning Act, requires the City Council to prepare and adopt regulations concerning the use of land and water to implement the comprehensive plan;

WHEREAS, an application for an amendment, as described below, has been filed with the City;

WHEREAS, the Planning and Zoning Board of City of Lake City, Florida, hereinafter referred to as the Planning and Zoning Board, has been designated as the Local Planning Agency of the City of Lake City, Florida, hereinafter referred to as the Local Planning Agency;

WHEREAS, pursuant to Section 163.3174, Florida Statutes, as amended, and the Land Development Regulations, the Planning and Zoning Board, serving also as the Local Planning Agency, held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the Planning and Zoning Board, serving also as the Local Planning Agency, reviewed and considered all comments received during said public hearing and the Concurrency Management Assessment concerning said application for an amendment, as described below, and recommended to the City Council approval of said application for an amendment, as described below;

WHEREAS, pursuant to Section 166.041, Florida Statutes, as amended, the City Council held the required public hearing, with public notice having been provided, on said application for an amendment, as described below, and at said public hearing, the City Council reviewed and considered all comments received during said public hearing, including the recommendation of the Planning and Zoning Board, serving also as the Local Planning Agency, and the Concurrency Management Assessment concerning said application for an amendment, as described below; and

WHEREAS, the City Council has determined and found that approval of said application for an amendment, as described below, would promote the public health, safety, morals, order, comfort, convenience, appearance, prosperity or general welfare.

NOW, THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. Pursuant to an application, Z 22-04, by Isaac Schlimmer, to amend the Official Zoning Atlas of the Land Development Regulations by changing the zoning district of certain lands, the zoning district is hereby changed from RESIDENTIAL, SINGLE FAMILY-1 (RSF-1) to RESIDENTIAL, MULTIPLE FAMILY-1 (RMF-1) on property described, as follows:

A parcel of land lying within Section 30, Township 3 South, Range 17 East, Columbia County, Florida. Being more particularly described, as follows: All of Lot 8 of the Alline Thompson Subdivision, Addition No. 1, as recorded in the Public Records of Columbia County, Florida, and the East 1/2 of Dyson Terrace (formerly Dyson Street), vacated by the City by Ordinance No. 2012-2021, lying West of Lots 5 thru 8 of Block 8 of Alline Thompson Subdivision, Addition No. 1, as recorded in the Public Records of Columbia County, Florida.

Containing 1.71 acre, more or less.

Section 2. Severability. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

Section 3. Conflict. All ordinances or portions of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This ordinance shall become effective upon adoption.

The effective date of this amendment, Z 22-04, to the Official Zoning Atlas shall be the same date as the effective date of Future Land Use Plan Map Amendment, CPA 22-05. If Future Land Use Plan Map Amendment, CPA 22-05, does not become effective, this amendment, Z 22-04, to the Official Zoning Atlas shall not become effective. No development orders, development permits or land uses dependent on this amendment, Z 22-04, to the Official Zoning Atlas may be issued or commence before it has become effective.

Section 5. Authority. This ordinance is adopted pursuant to the authority granted by Section 166.021, Florida Statutes, as amended, and Sections 163.3161 through 163.3248, Florida Statutes, as amended.

PASSED upon first reading this 21st day of June 2022.

PASSED AND DULY ADOPTED, upon second and final reading, in regular session with a quorum present and voting, by the City Council this _____ day of _____ 2022.

Attest:

CITY COUNCIL
CITY OF LAKE CITY, FLORIDA

Audrey Sikes, City Clerk

Stephen M. Witt, Mayor

APPROVED AS TO FORM AND LEGALITY:

Frederick L. Koberlein Jr., City Attorney

File Attachments for Item:

14. City Council Resolution No. 2022-047 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution of an Interlocal Agreement with Columbia County, Florida; providing for the Emergency Home Repair Program for eligible citizens; providing for severability; providing for conflicts; and providing for an effective date.

CITY COUNCIL RESOLUTION NO. 2022-047

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AUTHORIZING THE EXECUTION OF AN INTERLOCAL AGREEMENT WITH COLUMBIA COUNTY, FLORIDA; PROVIDING FOR THE EMERGENCY HOME REPAIR PROGRAM FOR ELIGIBLE CITIZENS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Lake City, Florida (hereinafter the “City”) is in need of a qualified building official; and

WHEREAS, the City and Columbia County, Florida (hereinafter the “County”) have worked together for years to provide assistance to one another as needed; and

WHEREAS, the County has implemented an emergency home repair program for Columbia County consisting of criteria for eligible citizens; and

WHEREAS, the County is amenable to administering the program to the City’s citizens under the same criteria as that included in the County’s program excepting residency criteria; and

WHEREAS, the City Council finds that the program is in the best interests of the City and is willing to appropriate up to two hundred fifty thousand dollars and zero cents (\$250,000.000) for the administration and repairs associated with the program; and

WHEREAS, the City and County desire to memorialize their respective responsibilities in the attached *Interlocal Agreement between Columbia County, Florida and the City of Lake City, Florida for the Emergency Home Repair Program for Citizens who are Seniors, Disabled, or Veterans* (hereinafter the “Interlocal Agreement”).

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are all true and accurate and are incorporated herein and made a part of this resolution.

Section 2. The Mayor is authorized to execute the Interlocal Agreement.

Section 3. If any clause, section, or other part of this resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portion or applications of this resolution.

Section 4. Conflict. All resolutions or portions of resolutions in conflict with this resolution are hereby repealed to the extent of such conflict.

Section 5. This resolution shall become effective immediately upon passage and adoption:

PASSED AND ADOPTED at a meeting of the City Council this ____ day of June 2022.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

INTERLOCAL AGREEMENT BETWEEN COLUMBIA COUNTY, FLORIDA, AND THE CITY OF LAKE CITY, FLORIDA FOR THE EMERGENCY HOME REPAIR PROGRAM FOR CITIZENS WHO ARE SENIORS, DISABLED, OR VETERANS

THIS INTERLOCAL AGREEMENT is entered into this ____ day of _____, 2022, by and between **COLUMBIA COUNTY, FLORIDA**, a political subdivision of the State of Florida whose mailing address is Post Office Box 1529, Lake City, Florida 32056-1529, (hereinafter the “County”), and **THE CITY OF LAKE CITY, FLORIDA**, a body politic of the State of Florida, with a mailing address of 205 North Marion Street, Lake City, FL 32055 (hereinafter the “City”).

WHEREAS, the City Council of the City is desirous of helping the living situations of the citizens of the city; and

WHEREAS, the City has received Local Fiscal Recovery Funds through the American Rescue Plan Act (“ARPA”), to address negative economic impacts and inequities perpetuated by the Covid-19 pandemic in a number of priority areas consistent with ARPA expenditure categories established by the U.S. Department of Treasury; and

WHEREAS, the County has adopted and implemented a program named the “Emergency Home Repair Program” which helps certain disadvantaged citizens of the county improve their living situations; and

WHEREAS, the City Council of the City unanimously approved the allocation of ARPA funds to address the need to repair residences of citizens consistent with ARPA expenditure categories established by the U.S. Department of Treasury; and

WHEREAS, the City Council found that partnering with the County to extend its Emergency Home Repair Program to citizens of the City would be the most efficient manner to address the aforementioned needs; and

WHEREAS, the County is amenable to partnering with the City to provide for the City’s aforementioned needs in accordance with the terms and conditions of this Agreement.

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained, and on the terms and conditions set forth, the parties agree as follows:

1. RECITALS INCORPORATED.

The recitals above are true and correct and are incorporated herein by reference.

2. TERM.

This Agreement shall become effective upon the recording of this Agreement in the Official Records of Columbia County and shall continue in full force and effect until amended, canceled, or superseded. Either party may terminate this agreement, with or without cause, by providing the other with written notice at least one hundred eighty (180) days prior to the effective date of such termination.

3. OBLIGATIONS OF THE CITY.

The City shall provide all information requested by the County and compensate the County in accordance with the provisions of this Agreement to provide the Emergency Home Repair Program to citizens of Lake City, Florida.

4. OBLIGATIONS OF THE COUNTY.

- A. The County shall extend the County's Emergency Home Repair Program to the citizens of Lake City, Florida who are in need of emergency repairs that, if unaddressed, hinder their ability to live safely in their homes.
- B. The City may request the County to perform extra services or decreased services. Extra services or decreased services means services that are not different in kind or nature from the services called for in the County's Emergency Home Repair Program, but which may increase or decrease the quantity and kind of labor or materials or expense of performing the services. Extra services may not increase the total compensation amount set forth herein unless the agreement is amended.
- C. The County shall ensure that any contractors and their subcontractors, retained by the County agree to the following:
 - 1) Compliance with Chapter 119, Florida Statutes;
 - 2) Compliance with Section 448.095, Florida Statutes ("E-Verify system);
 - 3) to indemnify, defend, and hold harmless the City and its officers, officials, agents, and employees against all loss or expense (including liability costs and attorney's fees) by reason of any claim or suit, or of liability imposed by law upon the City or its officers, officials, agents or employees for damages arising from, in connection with, caused by or resulting from the contractor's acts or omissions in the performance of this Agreement, whether caused by or contributed to by the negligence of the City, its officers, officials, agents, or its employees;

- 4) Incorporation of the Equal Opportunity Employment clauses and provisions as defined in the regulations of the Secretary of Labor at 41 CFR Chapter 60, and also provided in the ARPA Agreement;
- 5) Incorporation of the Copeland Anti-Kickback Act regulations as defined in 18 U.S.C. section 874, 40 U.S.C. section 3145, and CFR Part 3, as may be applicable, and also provided in the ARPA Agreement;
- 6) Incorporation of the federal regulations concerning work hours and safety standards as defined in 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5), and also provided in the ARPA Agreement;
- 7) Incorporation of the Clean Air Act and the Federal Water Pollution Control Act as defined in the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387), and also provided in the ARPA Agreement;

5. AMERICAN RESCUE PLAN ACT NOTICE AND MANDATED CLAUSES.

This Agreement is a subrecipient agreement funded with a federal assistance award to the City of Lake City from the US Department of Treasury under Sections 602(b) and 603(b) of the Social Security Act, as added by section 9901 of the American Rescue Plan Act (ARPA), which created the Coronavirus State and Local Fiscal Recovery Fund (LFRF). The award is documented in the *American Rescue Plan Act Coronavirus Local Fiscal Recovery Fund Agreement* (hereinafter “ARPA Agreement”) approved via City Council Resolution 2021-140. In accordance with the ARPA Agreement, the County agrees to the following mandated provisions:

A. Suspension and Debarment:

- 1) This agreement is a covered transaction for purposes of 2 CFR pt. 180 and 2 CFR pt. 3000. As such the County is required to verify that neither the County, its principals (defined at 2 CFR § 180.995), nor its affiliates (defined at 2 CFR § 180.905) are excluded (defined at 2 CFR § 180.940) or disqualified (defined at 2 CFR § 180.935).
- 2) The County must comply with 2 CFR pt. 180, subpart C and 2 CFR pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction into which it enters.

3) This certification is a material representation of fact relied upon by the State of Florida, Division of Emergency Management (hereinafter the "Division"). If it is later determined that the County did not comply with 2 CFR pt. 180, subpart C and 2 CFR pt. 3000, subpart C, in addition to remedies available to the Division, the Federal Government may pursue available remedies, including, but not limited to, suspension and debarment.

4) The County, or its bidder or proposer, agrees to comply with the requirements of 2 CFR pt. 180, subpart C and 2 CFR pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The County, or its bidder or proposer, further agrees to include a provision requiring such compliance in its lower tier covered transactions.

B. Byrd Anti-Lobbying Amendment, 31 USC section 1352 (as amended): Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the Recipient.

C. The applicable requirements of section 603 of the Act, regulations adopted by the Treasury Department pursuant to section 603(f) of the Act, and guidance issued by the Treasury Department.

6. COMPENSATION.

The City shall produce a lump sum amount of two hundred fifty thousand dollars and zero cents (\$250,000.00) of ARPA funds to the County to provide the Emergency Home Repair Program to citizens in Lake City, Florida.

7. AMENDMENT.

Either party that desires to amend this Agreement shall notify the other party in writing, indicating the type of amendment desired and stating reasons for the amendment. This Agreement may be amended only by

mutual written agreement of the parties.

8. INDEMNIFICATION.

Each party agrees to be fully responsible for its negligent acts or omissions which in any way relate to or arise out of this agreement. Nothing herein shall be construed as consent by an either party to be sued by third parties in any matter arising out of this agreement, or as a waiver of sovereign immunity by either party to which sovereign immunity applies.

9. NOTIFICATION.

Except as provided herein, any notice, acceptance, request, or approval from either party to the other shall be in writing and shall be deemed to have been received when either deposited in a United States Postal Service mailbox or personally delivered with signed proof of delivery. Alternatively, the parties may provide notice via verified electronic mail to the parties' respective official government email addresses provided below. In the event of the death, disability, removal, or resignation of the person designated below, notice may be made to the individual holding the office designated. The parties' representatives are:

County: County Manager
david_kraus@columbiacountyfla.com
Post Office Box 1529
Lake City, Florida 32056-1529

City: City Manager
dyalp@lcfla.com
205 N. Marion Street
Lake City, Florida 32055

County designates the County Manager as Agent with primary responsibility for the performance of this Agreement. In case this Agent is replaced by another for any reason, the County will designate another gent within seven (7) calendar days of the time the first terminates his or her employment or responsibility using the procedure set forth in this section.

10. NONDISCRIMINATION.

During the term of this Agreement, the County agrees not to discriminate against any employee or applicant for employment because of race, religion, marital status, age, color, sex, handicap, national origin or ancestry, income level or source of income, arrest record or conviction record, less than honorable discharge, physical appearance, sexual orientation, gender identity, political beliefs or student status. The Contractor further agrees not to discriminate against any subcontractor or person who offers to subcontract on this Agreement because of race, religion, color, age, disability, sex, sexual orientation, gender identity or national origin.

11. THIRD-PARTY RIGHTS.

This agreement is intended to be solely between the parties hereto. No part of this agreement shall be construed to add, supplement, amend, abridge or repeal existing rights, benefits or privileges of any third party or parties, including but not limited to employees of either of the parties.

12. AUDIT AND RETENTION OF RECORDS.

The County agrees to provide all reports requested by the City including, but not limited to, financial statements and reports, reports and accounting of services rendered, and any other reports or documents requested. Financial and service reports shall be provided according to a schedule (when applicable) or upon request. All records and documents generated under this Agreement, including payroll records and any other documents relating to the performance of services hereunder, shall be retained by the County for not less than five (5) years after completion of all work under this Agreement, in order to be available for audit by the City or the U.S. Department of Treasury. In the event of a conflict between this section and the laws, regulations, and other requirements of the U.S. Department of Treasury for administering American Rescue Plan Act (ARPA) funds and the Coronavirus State and Local Fiscal Recovery Funds, the more strict provision and the longer retention requirement shall control.

13. SEVERABILITY.

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

14. EXECUTION IN COUNTERPARTS AND AUTHORITY TO SIGN.

This Agreement, any amendments, or change orders related to the Agreement, may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument. In accordance with the Electronic Signature Act of 1996, electronic signatures, including facsimile transmissions, may be used and shall have the same force and effect as a written signature. Each person signing this Agreement warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

15. RECORDING OF AGREEMENT, EFFECTIVE DATE.

The County, upon execution of this Agreement by all the parties, shall record this Interlocal Agreement in the Public Records of Columbia County, Florida. Pursuant to Section 163.01 (11), Florida Statutes, this Agreement, executed by the parties hereto, shall be effective immediately upon filing with the Clerk of the Circuit Court of Columbia County.

IN WITNESS WHEREOF the parties have caused this instrument to be signed by their respective duly authorized officers or representatives as of the day and year first above written.

CITY OF LAKE CITY, FLORIDA

THE BOARD OF COUNTY
COMMISSIONERS FOR
COLUMBIA COUNTY, FLORIDA

By: _____
Stephen M. Witt, Mayor

By: _____
Rocky Ford, Chair

Attest:

Attest:

By: _____
Audrey E. Sikes, City Clerk

By: _____
James M. Swisher, Jr.,
Clerk of Courts

Approved as to Form:

Approved as to Form:

By: _____
Fred Koberlein, Jr.,
City Attorney

By: _____
Joel Foreman,
County Attorney

File Attachments for Item:

15. City Council Resolution No. 2022-059 - A resolution of the City Council of the City of Lake City, Florida, accepting a bid from the Bayway Group, LLC, related to janitorial services at four locations within the City; providing for the award of a contract; providing for the execution of a contract; and providing an effective date.

CITY COUNCIL RESOLUTION NO. 2022-059

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, ACCEPTING A BID FROM THE BAYWAY GROUP, LLC, RELATED TO JANITORIAL SERVICES AT FOUR LOCATIONS WITHIN THE CITY; PROVIDING FOR THE AWARD OF A CONTRACT; PROVIDING FOR THE EXECUTION OF A CONTRACT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Lake City, Florida (hereinafter the “City”) requires a contract for janitorial services within the City (hereinafter the “Services”); and

WHEREAS, Section 2-178(d) of the City Code requires the procurement of supplies and contractual services based on a competitive bid process; and

WHEREAS, an Invitation to Bid 014-2022 (hereinafter “ITB”) was advertised, and the city administration recommends that The Bayway Group, LLC., d/b/a Bayway Services (hereinafter “Bayway Services”) be awarded the contract; and

WHEREAS, the City Council finds that it is in the City’s best interest to award a contract to Bayway Services for the aforementioned Services pursuant to and in accordance with the terms, provisions, conditions, and requirements of the *Contract between the City of Lake City, Florida and The Bayway Group, LLC., d/b/a Bayway Services* (hereinafter the “Agreement”) attached hereto as “Exhibit A”.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are all true and accurate and are incorporated herein and made a part of this Resolution.

Section 2. The Contract is awarded to Bayway Services, and the execution of the same is authorized.

Section 3. The City Manager and City Attorney are authorized to make such reasonable changes and modifications to the Contract as may be deemed necessary to be in the best interest of the City and its citizens. Provided however, that any such changes or modifications shall not cause the payment to Bayway Services to exceed the Contract pricing. The Mayor is authorized and directed to execute and deliver the Contract in the name of, and on behalf of, the City with such changes, amendments, modifications, omissions, and additions made by the City Manager and City Attorney. Execution by the Mayor and Bayway Services shall be deemed to be conclusive evidence of approval of such changes, amendments, modifications, omissions, and additions.

Section 4. Effective Date. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED at a meeting of the City Council this____day of June 2022.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

**CONTRACT BETWEEN THE CITY OF LAKE CITY, FLORIDA AND
THE BAYWAY GROUP, LLC., d/b/a BAYWAY SERVICES**

THIS CONTRACT made and entered into this ____ day of June 2022, by and between the CITY OF LAKE CITY, FLORIDA, a municipal corporation, with a mailing address of 205 North Marion Avenue, Lake City, Florida 32055 (hereinafter referred to as "City") and THE BAYWAY GROUP, LLC., d/b/a Bayway Services with a principal address of 215 NW Adrienne Glen, Lake City, Florida 32055 (hereinafter referred to as "Contractor").

WHEREAS, the City requires janitorial services to be performed at four (4) separate locations which are the Lake City Police Department, the City Hall building, the City Hall Customer Services and Growth Management building, and the Information Technology building (hereinafter the "Project"); and

WHEREAS, Section 2-178, Code of the City of Lake City, Florida requires a competitive bidding process and a formal contract to be entered when procuring services valued in excess of \$20,000.00; and

WHEREAS, the City invited bids through an Invitation to Bid (ITB-014-2022) and the Contractor was selected as the lowest responsible bidder; and

WHEREAS, the City desires to enter into a contract with the Contractor to memorialize the intentions and obligations of the City and Contractor.

NOW, THEREFORE, in consideration of the premises and the mutual covenants and agreements herein contained, the parties hereto agree as follows:

1. **Recitals**: The above recitals are all true and accurate and are incorporated herein and made a part of this Contract.

2. **Definitions:** The following definitions of terms associated with this Contract are provided to establish a common understanding between both parties to this Contract, as to the intended usage, implication, and interpretation of terms pertaining to this Contract:

(a) "CITY" means the City Council of the City of Lake City, Florida, any official of the City, and any employee of the City, who shall be duly authorized to act on the City's behalf relative to this Contract.

(b) "CONTRACT" means the terms, conditions, and covenants expressed herein in addition to all the terms, conditions, and covenants of Invitation to Bid, and its addendum (hereinafter collectively referred to as "ITB-014-2022" or "ITB"), reasonably inferred to the City, and general conditions, all of which are incorporated herein and made an essential part of this agreement between the parties.

(c) "CONTRACTOR" means The Bayway Group, LLC., d/b/a Bayway Services, which has executed this Contract, and which shall be legally obligated, responsible, and liable for providing and performing any and all of the services and work of sub-contractors, required under the covenants, terms, and provisions contained in this Contract and any and all amendments to this Contract.

(d) "SERVICES" means professional janitorial services to be performed at four (4) separate locations which are the Lake City Police Department, the City Hall building, the City Hall Customer Services and Growth Management building, and the Information Technology building.

Specifically, the services and responsibilities listed within the ITB.

(e) "SUB-CONTRACTOR" means any individual or firm offering professional services which are engaged by the Contractor or one of its sub-contractors in providing and performing the professional services, work, and materials for which the Contractor is contractually obligated, responsible, and liable to provide and perform under this Contract and any and all amendments thereto. The City shall not be a party to, responsible or liable for, or assume any obligation whatsoever for any agreement entered into between the Contractor and any sub-contractor or any sub-sub-contractor.

(f) "PARTIES" means the signatories to this Contract.

3. **Engagement of Contractor:** City hereby engages the Contractor to provide City with the services identified herein and within the ITB.

4. **Term of Contract:** The term of this Contract shall be as follows:

(a) Contractor shall execute this Contract within ten (10) days of the earlier of receipt hereof or the issuance of a Notice of Award; and

(b) The term of this Contract shall be for one (1) year. The City reserves the right to extend the contract period for two (2) additional one (1) year periods upon mutual agreement with the Contractor. The Contractor shall not commence any work until the Contractor has provided the City's Procurement Department with proof of insurance coverages.

Any extension shall be contingent upon the availability of funds, satisfactory performance by the Contractor, and approval by the appropriate City

representatives. The Contractor shall not commence any work until the Contractor has provided the City's Procurement Department with proof of insurance coverages.

5. **Compensation and Method of Payment:** City agrees to pay the Contractor compensation for its services rendered to the City not to exceed forty-five thousand five hundred twenty dollars and seven cents (\$45,520.07), the amount shown in Contractor's Bid.

The Contractor shall submit periodic invoices to the City upon completion and acceptance of work. Payment to the Contractor will be made in accordance with F.S. 218.70 "Local Government Prompt Payment Act" upon receipt of the invoice, assuming there are no contested amounts with the invoice. Payment of invoices shall be contingent upon the appropriation of funds by the federal, state, or local government and receipt thereof by the City.

6. **Insurance:** Contractor agrees to and shall procure and maintain insurance during the term of this Contract and shall provide proof of the following insurance coverages, in addition to any listed in the ITB, to the City Procurement Department prior to the commencement of work:

(a) Commercial general liability insurance, with the City as an additional insured, with limits of liability of not less than \$1,000,000.00 combined single limit per occurrence and annual aggregates where generally applicable and must include premises-operations, independent contractors, products/completed operations, broad form property damage, blanket contractual and personal injury endorsements; and

(b) Business Vehicle/Umbrella Liability insurance with a minimum limit of \$300,000 per occurrence, and \$1,000,000 for all claims arising out of the same incident or occurrence, for property damage and personal injury. Notice, these limits may change according to Florida law and the protections afforded to the City pursuant to sovereign immunity for liability; and

(c) Worker's compensation insurance for the benefit of the employees of Contractor, as required by the laws of the State of Florida; and

Providing and maintaining adequate insurance coverage is a material obligation of the Contractor and is of the essence of the Contract. This Contract does not limit the types of insurance the Contractor may desire to obtain or be required to obtain by law. The limits of coverage under each policy maintained by the Contractor shall not be interpreted as limiting the Contractor's liability or obligations under the Contract. All insurance policies shall be through Insurers authorized to write policies in Florida. All certificates shall provide that the policy or policies of insurance shall not be changed or canceled until at least ten (10) days prior written notice shall have been given to City. As to insurance other than workers' compensation and professional liability insurance, the coverage shall name City as an additional insured for the City's vicarious liability resulting from the conduct of Contractor and other employed or utilized sub-Contractors in the performance of the services.

7. **Indemnity:** Contractor is an independent contractor and agrees to indemnify, and hold harmless the City and its agents, and employees from and against all suits, actions, claims, damages, costs, charges, and expenses, including court costs and attorneys' fees, of any character caused by or brought because of any injury or damage, received or sustained by any person, persons, or property caused by or resulting from any asserted negligent act, errors, or omissions of Contractor or its agents, employees, or sub-contractors.

The indemnity required hereunder shall not be limited by reason of the specifications of any particular insurance coverage in this Contract.

Notwithstanding any other provisions of this Contract, neither party will be responsible to the other party for consequential damages, including, but not limited to, loss of profit, loss of investment, or business interruption.

8. **Liability:** The Contractor shall be and agrees to be and remain liable for any and all damages, losses, and expenses incurred by the City caused by the errors, omissions, negligence, or delays of the Contractor, or by any sub-contractor engaged by the Contractor in providing, performing and furnishing services, work or materials pursuant to this Contract and any and all damages, losses, and expenses to the City caused by the Contractor's negligent performance of any of its obligations contained in this Contract. The Contractor shall be liable and agrees to be liable for and shall indemnify and hold City harmless for any and all claims, suits judgments, or damages, losses and expenses, including court costs, expert witness and professional consultation services, and attorney fees arising out of the Contractor's errors, omissions, negligence, breaches of

contract or delays, or those of any and all sub-contractors engaged by the Contractor during the providing, performing and furnishing of services or materials pursuant to this Contract.

9. **Licenses and Compliance with Regulations:** The Contractor agrees to and shall obtain and maintain throughout the period that this Contract is in effect, all licenses and authorizations as are required to do business in the State of Florida, including, but not limited to, licenses required by any federal and state boards and other government agencies responsible for regulating and licensing the services provided and performed by Contractor pursuant to this Contract.

Contractor agrees to and will abide by and comply in accordance with the laws, statutes, ordinances, codes, rules, regulations, and requirements of any and all governmental agencies which may regulate or have jurisdiction over the services to be provided and performed by the Contractor for the City, and by any sub-contractor engaged by the Contractor.

10. **Timely Accomplishment of Services and Liquidated Damages:** The timely and expeditious accomplishment and completion by the Contractor of all services provided pursuant to this Contract is of the essence. The Contractor agrees to employ, engage, retain, and assign an adequate number of personnel throughout the period of this Contract so that all services provided pursuant to this Contract will be provided, performed, and completed in a diligent, continuous, expeditious, and timely manner throughout.

Time is of the essence in the performance of all obligations assigned to the Contractor. If the Contractor fails to complete the Services within the time limit

or extended time limit agreed upon, the City shall be entitled to retain or recover from the Contractor one hundred dollars and zero cents (\$100.00) per day, as liquidated damages and not as a penalty, commencing on the first day following the expiration of the contract time and continuing until the actual date of completion. Such liquidated damages are hereby agreed to be a reasonable estimate of damages the City will incur as a result of delayed completion of the Services. The City may deduct liquidated damages as described in this paragraph from any unpaid amounts then or thereafter due to the Contractor under this Agreement. Any liquidated damages not so deducted from any unpaid amounts due to the Contractor shall be payable to the City at the demand of the City, together with interest from the date of the demand at the maximum allowable rate.

11. **Controlling Law:** This Contract is to be governed by the laws of the State of Florida. If any term or provision of the Contract is found to be illegal or unenforceable, such term or provision shall be deemed stricken and the remainder of the Contract shall remain in full force and effect. It is further agreed and understood that in the event of any dispute between the City and Contractor arising out of any interpretation or compliance with any of the terms, conditions, and requirements of this Contract, the proper venue for filing any lawsuit with respect to any such disputes shall lie in Columbia County, Florida. It is intended and understood that this venue provision shall survive any bankruptcy filing.

12. **Attorneys' Fees and Costs:** In the event of default by either party under the terms of the Contract, the defaulting party shall be liable for, and

agrees to pay all costs and expenses incurred in the enforcement of this Contract, including reasonable attorneys' fees as well as fees, costs, and expenses in the collection of said expenses.

13. **Other litigation:** The Contractor shall notify the City of any legal actions filed against it for a violation of any laws, rules, codes ordinances, or licensing requirements within thirty (30) days of the action being filed. The Contractor shall notify the City of any legal actions filed against it by a governmental subdivision or for any claims of sub-Contractors or materialmen. Failure to notify the City of a legal action within thirty (30) days of the action shall be grounds for termination.

14. **Public Records:** The Contractor shall comply with all public records laws.

(a) IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

City Clerk, City of Lake City
205 North Marion Avenue
Lake City, Florida 32055
386-719-5826 or 386-719-5756

(b) The Contractor shall comply with public records laws, specifically the Contractor shall:

1. Keep and maintain public records required by the City to perform the services.

2. Upon request from the City's custodian of public records, provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this Chapter 119 of Florida Statutes or as otherwise provided by law.

3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the City.

If the Contractor considers any portion of any documents, data, or records submitted to the City to be confidential, proprietary, trade secret, or otherwise not subject to disclosure pursuant to Chapter 119, Florida Statutes, the Florida Constitution, or other law, Contractor must simultaneously provide the City with a separate redacted copy of the information it claims as confidential and briefly describes in writing the grounds for claiming exemption from the public records law, including the specific statutory citation for such exemption. This redacted copy shall contain the Contract name and number, and it shall be clearly titled "Confidential." The redacted copy should only redact those portions of material that the Contractor claim is confidential, proprietary, trade secret, or otherwise not subject to disclosure.

4. Upon completion of the contract, transfer, at no cost, to the City all public records in possession of the Contractor or keep and maintain public records required by the City to perform the service. If the Contractor transfers all public records to the City upon completion of the contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the contract, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City.

5. Failure of the Contractor to provide the above described public records to the City within a reasonable time may subject the Contractor to penalties under 119.10, Florida Statutes, as amended.

15. **E-VERIFY:** As a condition precedent to entering into this Contract, and in compliance with Section 448.095, Fla. Stat., Contractor and its subcontractors shall, register with and use the E-Verify system to verify work authorization status of all employees hired after January 1, 2021.

(a) Contractor shall require each of its subcontractors to provide Contractor with an affidavit stating that the subcontractor does not

employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of the subcontractor's affidavit as part of and pursuant to the records retention requirements of this Contract.

(b) The City, Contractor, or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), Fla. Stat. or the provisions of this section shall terminate the contract with the person or entity.

(c) The City, upon good faith belief that a subcontractor knowingly violated the provisions of this section, but Contractor otherwise complied, shall promptly notify Contractor and Contractor shall immediately terminate the contract with the subcontractor.

(d) Termination of this Contract under the provisions of this section is not a breach of contract and may not be considered such. Any contract termination under the provisions of this section may be challenged pursuant to Section 448.095(2)(d), Fla. Stat. Contractor acknowledges that upon termination of this Contract by the City for a violation of this section by Contractor, Contractor may not be awarded a public contract for at least one (1) year. Contractor further acknowledges that Contractor is liable for any additional costs incurred by the City as a result of termination of any contract for a violation of this section.

(e) Contractor or subcontractor shall insert in any subcontracts the clauses set forth in this section, including this subsection, requiring the subcontractors to include these clauses in any lower-tier subcontracts.

Contractor shall be responsible for compliance by any subcontractor or lower-tier subcontractor with the clauses set forth in this section.

16. **Entire Agreement:** Incorporated herein, and made a part hereof, are the Invitation to Bid (ITB-014-2022) and all addendum, and all attachments thereto, and the Contractor's response to the ITB, copies of which are available in the City Clerk's office. With those incorporations, this Contract constitutes the entire agreement between City and Contractor and supersedes all prior written or oral understandings. Should any term or condition of the documents referenced within this paragraph be found to conflict with a term or condition of this contract the term or condition of this contract shall prevail and be binding. This Contract may only be amended, supplemented, modified, or canceled by a duly executed written instrument adopted by resolution.

17. **Effective and Binding:** This Contract shall not become effective or binding upon City unless and until the City Council of City shall have authorized the Mayor of the City to execute the same by the adoption of an official resolution.

18. **Execution in Counterparts and Authority to Sign.** This Agreement, any amendments, or change orders related to the Agreement, may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument. In accordance with the Electronic Signature Act of 1996, electronic signatures, including facsimile transmissions, may be used and shall have the same force and effect as a written signature. Each person signing this Agreement warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

19. **Effective Date:** It is agreed by the City and Contractor that the effective date is that date first written above.

IN WITNESS WHEREOF, the parties hereto have made and executed this Contract as of the day and year first above written.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt,
Mayor

ATTEST:

By: _____
Audrey Sikes, City Clerk

Approved as to form and legality:

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

ATTEST:

By: _____

**THE BAYWAY GROUP, LLC.,
d/b/a BAYWAY SERVICES**

By: _____
Leigh Rowbothan, Manager

File Attachments for Item:

16. City Council Resolution No. 2022-060 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution of an amendment to the contract with H & H Liquid Sludge Disposal, Inc. providing for a price increase to \$64.00 per wet ton; and providing for an effective date.

CITY COUNCIL RESOLUTION NO. 2022-060

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AUTHORIZING THE EXECUTION OF AN AMENDMENT TO THE CONTRACT WITH H & H LIQUID SLUDGE DISPOSAL, INC.; PROVIDING FOR A PRICE INCREASE TO \$64.00 PER WET TON; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on May 18, 2020, the City of Lake City, Florida (hereinafter the “City”) and H & H Liquid Sludge Disposal, Inc. (hereinafter “H & H”), entered into a *Contract Between City of Lake City, Florida and H & H Liquid Sludge Disposal, Inc. for the Collection, Transportation and Disposal of Wastewater Sludge* (hereinafter referred to as the “Contract”) pursuant to City Council Resolution No. 2020-050; and

WHEREAS, H & H has requested an increase in pricing from \$33.75 per wet ton to \$64.00 per wet ton citing the current economic conditions including, but not limited to, the approximate 138% increase in fuel costs since the inception of the Contract; and

WHEREAS, the City administration and H & H have determined that an amendment to the Contract that affords an increase in compensation due to the unstable economy and fuel market, is necessary; and

WHEREAS, the City Council finds it to be in the best interests of the City to amend the Contract by executing *Amendment One to the Contract Between City of Lake City, Florida and H & H Liquid Sludge Dipsoal, Inc., for the Collection, Transportation and Disposal of Wastewater Sludge* (hereinafter the “Amendment”), a copy of which is attached hereto as “Exhibit A”.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are adopted and hereby incorporated by reference.

Section 2. The City is hereby authorized to execute and enter into the Amendment to the Contract.

Section 3. The City Manager and City Attorney are authorized to make such reasonable changes and modifications to the Amendment as may be deemed necessary to be in the best interest of the City and its citizens. The Mayor is authorized and directed to execute and deliver the Amendment in the name and on behalf of the City, with such changes, amendments, modifications, omissions, and additions made by the City Manager and City Attorney. Execution by the Mayor and H & H shall be deemed to be conclusive evidence of approval of such changes, amendments, modifications, omissions, and additions.

Section 4. This resolution shall take effect immediately.

PASSED AND ADOPTED by the City Council on this _____ day of June 2022.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

**AMENDMENT ONE TO THE CONTRACT BETWEEN CITY OF LAKE CITY,
FLORIDA AND H & H LIQUID SLUDGE DISPOSAL, INC., FOR THE
COLLECTION, TRANSPORTATION, AND DISPOSAL OF WASTEWATER
SLUDGE**

This Amendment One is made and entered into this ____ day of June 2022 by and between the City of Lake City, Florida, a political subdivision of the State of Florida, (hereinafter referred to as "City") and H & H Liquid Sludge Disposal, Inc., (hereinafter referred to as "Contractor").

WHEREAS, on May 18, 2020, the City and Contractor entered into the *Contract Between City of Lake City, Florida and H & H Liquid Sludge Disposal, Inc. for the Collection, Transportation and Disposal of Wastewater Sludge* (hereinafter referred to as the "Contract"); and

WHEREAS, the Contractor has cited variations in the project and based on said variations, the Contractor seeks an amendment to the Contract, specifically, an increase to sixty-four dollars and zero cents (\$64.00) per wet ton in compensation for services rendered to the City effective July 1, 2022; and

WHEREAS, as authorized by Section 15 of the Contract, the City desires to have the Contractor proceed with the Bid Alternate.

NOW THEREFORE, in consideration of the mutual covenants and agreements hereinafter contained, the parties hereto agree as follows:

1. The above recitals are all true and accurate and are incorporated herein and made a part of this Contract.
2. Section 5., shall be amended to reflect the pricing increase as follows (additions are underlined and deletions are ~~stricken~~):

5. **Compensation and Method of Payment:** Compensation and Method of Payment: City agrees to pay the Contractor compensation for its services rendered to the City not to exceed the amount shown in Contractor's Bid which is a ~~\$33.75~~ 64.00 per wet ton effective July 1, 2022. Monthly payments shall be made to Contractor upon receipt of Contractor's monthly invoice which shall be submitted no later than thirty (30) days from the date of services performed. City reserves the right to withhold an amount City deems necessary to pay any claims for labor and services rendered and materials provided to Contractor or sub-Contractor in furtherance of this Contract.

3. Except as otherwise herein provided, the terms, conditions, and covenants included in the May 18, 2020 Contract shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of the day and year first written above.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

ATTEST:

**H & H LIQUID SLUDGE DISPOSAL,
INC.**

By: _____
Katie Matthews,
Secretary

By: _____
Steve Hacht,
President

File Attachments for Item:

17. City Council Resolution No. 2022-062 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution and submission of the 2022 Airport Improvement Program Application for grant funding to the Federal Aviation Administration; providing for a request for a grant award of up to \$2,460,256.00 in eligible costs associated with the rehabilitation of the transient apron pavement and the realignment of Taxiway C at the Lake City Gateway Airport; and providing an effective date.

CITY COUNCIL RESOLUTION NO. 2022-062

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AUTHORIZING THE EXECUTION AND SUBMISSION OF THE 2022 AIRPORT IMPROVEMENT PROGRAM APPLICATION FOR GRANT FUNDING TO THE FEDERAL AVIATION ADMINISTRATION; PROVIDING FOR A REQUEST FOR A GRANT AWARD OF UP TO \$2,460,256.00 IN ELIGIBLE COSTS ASSOCIATED WITH THE REHABILITATION OF THE TRANSIENT APRON PAVEMENT AND THE REALIGNMENT OF TAXIWAY C AT THE LAKE CITY GATEWAY AIRPORT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Lake City, Florida (hereinafter the “City”) desires to rehabilitate approximately 350,000 square feet of airport apron pavement and the realignment of the Taxiway C connector from the terminal apron to create a 90-degree intersection with runway 10-28 at the Lake City Gateway Airport (hereinafter the “Project”) through the Airport Improvement Program (hereinafter the “AIP”); and

WHEREAS, the total Project cost is estimated to be \$2,733,618.00 and the FAA would provide up to ninety percent (90%), totaling \$2,460,256.00, the State of Florida would provide eight percent (8%) totaling \$218,690.00, and the City would provide two percent (2%), totaling \$54,672.00; and

WHEREAS, the grant funds would allow the City to develop the Project which is required pursuant to federal and state regulations; and

WHEREAS, the City Council finds it to be in the best interests of the City to authorize the execution and submission of the 2022 AIP application documentation for grant funding, a copy of which is attached hereto.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are all true and accurate and are incorporated herein and made a part of this resolution.

Section 2. The City is hereby authorized to execute and enter into the Agreement.

Section 3. All resolutions or parts of resolution in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED at a meeting of the City Council this ____ day of June 2022.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

Federal Assistance Request Checklist

Airport:	Lake City Gateway Airport (LCQ)
Sponsor:	City of Lake City
City, State:	Lake City, Florida
Date of Application:	June 2022
Type of Application:	FY 2022 Application – Construction

Cover Letter:

- ☒ 1. Letter of Credit method of payment requested.
- ☐ 2. Project(s) identified. (Any changes from previous meetings/discussions should be discussed prior to submission.)
- ☐ 3. If pre-application, proposed application date identified.
- ☐ 4. If application, any changes to requested amount are identified and reasons provided.
- ☐ 5. If application, identify if any changes have taken place on Exhibit "A" Property Map since last grant.
- ☐ 6. If application, identify if any changes have taken place on Exhibit "C" Title Opinion since last grant.

Pre Application:

- ☐ 7. Standard Form 424; Form 5100-100 (Part II and Part III)
- ☐ 8. Detailed Project Information Sheet
- ☐ 9. Project Cost Estimates – One for each project and a summary
- ☐ 10. Project Sketch – One for each or one drawing with all projects
- ☐ 11. Environmental Determination Documentation for each project (CATEX Checklist, Copy of FONSI or ROD Signature Page)
- ☐ 12. Individual Project Schedules
- ☐ 13. Airport Sponsor AIP Certifications
- ☐ 14. Exhibit "A" (Airport Property Inventory Map)
- ☐ 15. Exhibit "C" (Title Opinion)

Application:

- ☒ 13. Standard Form 424; Form 5100-101 (Part II); Form 5100-101 (Part III)
- ☒ 14. Detailed Project Information Sheet
- ☒ 15. Individual Project Cost Breakdowns and Total Cost Summary
- ☒ 16. Bid Tabulations and Recommendation for Award Letter or:
 - ☒ 16.1 Construction Agreement
 - ☒ 16.2 Consultant-Inspection Agreement
 - ☐ 16.3 Consultant – Design Agreement
 - ☐ 16.4 Consultant – Planning Agreement
- ☒ 17. Project Sketch – One for each or one drawing with all projects
- ☒ 18. Environmental Determination Documentation for each project
- ☒ 19. Individual Project Schedules
- ☐ 20. Appraisals (Land Acquisition Projects)
- ☒ 21. Independent Cost Estimates (Design-Only Projects or Construction Phase Services)
- ☒ 22. Airport Sponsor AIP Certifications
- ☒ 23. Exhibit "A" (Airport Property Inventory Map)
- ☒ 24. Exhibit "C" (Title Opinion)

Standard Form 424

Application for Federal Assistance SF-424

* 1. Type of Submission: <input type="checkbox"/> Preapplication <input checked="" type="checkbox"/> Application <input type="checkbox"/> Changed/Corrected Application		* 2. Type of Application: <input checked="" type="checkbox"/> New <input type="checkbox"/> Continuation <input type="checkbox"/> Revision		* If Revision, select appropriate letter(s): <div style="border: 1px solid black; height: 15px; width: 100%;"></div> * Other (Specify): <div style="border: 1px solid black; height: 15px; width: 100%;"></div>																	
* 3. Date Received: <div style="background-color: yellow; border: 2px solid red; height: 15px; width: 100%;"></div>		4. Applicant Identifier: <div style="border: 1px solid black; height: 15px; width: 100%;"></div>																			
5a. Federal Entity Identifier: <div style="border: 1px solid black; padding: 2px;">LCQ</div>			5b. Federal Award Identifier: <div style="border: 1px solid black; height: 15px; width: 100%;"></div>																		
State Use Only:																					
6. Date Received by State: <div style="border: 1px solid black; width: 80px; height: 15px;"></div>		7. State Application Identifier: <div style="border: 1px solid black; width: 250px; height: 15px;"></div>																			
8. APPLICANT INFORMATION:																					
* a. Legal Name: <div style="border: 1px solid black; padding: 2px;">City of Lake City</div>																					
* b. Employer/Taxpayer Identification Number (EIN/TIN): <div style="border: 1px solid black; padding: 2px;">59-6000352</div>			* c. Organizational DUNS: <div style="border: 1px solid black; padding: 2px;">0209831100000</div>																		
d. Address:																					
<table style="width: 100%;"><tr><td style="width: 15%;">* Street1:</td><td><div style="border: 1px solid black; padding: 2px;">205 N Marion Avenue</div></td></tr><tr><td>Street2:</td><td><div style="border: 1px solid black; height: 15px; width: 100%;"></div></td></tr><tr><td>* City:</td><td><div style="border: 1px solid black; padding: 2px;">Lake City</div></td></tr><tr><td>County/Parish:</td><td><div style="border: 1px solid black; padding: 2px;">Columbia</div></td></tr><tr><td>* State:</td><td><div style="border: 1px solid black; padding: 2px;">FL: Florida</div></td></tr><tr><td>Province:</td><td><div style="border: 1px solid black; height: 15px; width: 100%;"></div></td></tr><tr><td>* Country:</td><td><div style="border: 1px solid black; padding: 2px;">USA: UNITED STATES</div></td></tr><tr><td>* Zip / Postal Code:</td><td><div style="border: 1px solid black; padding: 2px;">32055-0000</div></td></tr></table>						* Street1:	<div style="border: 1px solid black; padding: 2px;">205 N Marion Avenue</div>	Street2:	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>	* City:	<div style="border: 1px solid black; padding: 2px;">Lake City</div>	County/Parish:	<div style="border: 1px solid black; padding: 2px;">Columbia</div>	* State:	<div style="border: 1px solid black; padding: 2px;">FL: Florida</div>	Province:	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>	* Country:	<div style="border: 1px solid black; padding: 2px;">USA: UNITED STATES</div>	* Zip / Postal Code:	<div style="border: 1px solid black; padding: 2px;">32055-0000</div>
* Street1:	<div style="border: 1px solid black; padding: 2px;">205 N Marion Avenue</div>																				
Street2:	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>																				
* City:	<div style="border: 1px solid black; padding: 2px;">Lake City</div>																				
County/Parish:	<div style="border: 1px solid black; padding: 2px;">Columbia</div>																				
* State:	<div style="border: 1px solid black; padding: 2px;">FL: Florida</div>																				
Province:	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>																				
* Country:	<div style="border: 1px solid black; padding: 2px;">USA: UNITED STATES</div>																				
* Zip / Postal Code:	<div style="border: 1px solid black; padding: 2px;">32055-0000</div>																				
e. Organizational Unit:																					
Department Name: <div style="border: 1px solid black; height: 15px; width: 100%;"></div>			Division Name: <div style="border: 1px solid black; height: 15px; width: 100%;"></div>																		
f. Name and contact information of person to be contacted on matters involving this application:																					
Prefix: <div style="border: 1px solid black; padding: 2px;">Mr.</div>		* First Name: <div style="border: 1px solid black; padding: 2px;">Stephen</div>																			
Middle Name: <div style="border: 1px solid black; height: 15px; width: 100%;"></div>																					
* Last Name: <div style="border: 1px solid black; padding: 2px;">Witt</div>																					
Suffix: <div style="border: 1px solid black; height: 15px; width: 100%;"></div>																					
Title: <div style="border: 1px solid black; padding: 2px;">City Mayor</div>																					
Organizational Affiliation: <div style="border: 1px solid black; padding: 2px;">N/A</div>																					
* Telephone Number: <div style="border: 1px solid black; padding: 2px;">352-719-5759</div>			Fax Number: <div style="border: 1px solid black; height: 15px; width: 100%;"></div>																		
* Email: <div style="border: 1px solid black; padding: 2px;">witts@lcfla.com</div>																					

Application for Federal Assistance SF-424

* 9. Type of Applicant 1: Select Applicant Type:

C: City or Township Government

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

* Other (specify):

* 10. Name of Federal Agency:

Federal Aviation Administration

11. Catalog of Federal Domestic Assistance Number:

20.106

CFDA Title:

Airport Improvement Program

* 12. Funding Opportunity Number:

N/A

* Title:

N/A

13. Competition Identification Number:

N/A

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

Add Attachment

Delete Attachment

View Attachment

* 15. Descriptive Title of Applicant's Project:

Taxiway C Realignment and Transient Apron Pavement Rehabilitation (Construction)

Attach supporting documents as specified in agency instructions.

Add Attachments

Delete Attachments

View Attachments

Application for Federal Assistance SF-424**16. Congressional Districts Of:**

* a. Applicant

5

* b. Program/Project

5

Attach an additional list of Program/Project Congressional Districts if needed.

Add Attachment

Delete Attachment

View Attachment

17. Proposed Project:

* a. Start Date:

10/01/2022

* b. End Date:

04/30/2023

18. Estimated Funding (\$):

* a. Federal

2,460,256.00

* b. Applicant

54,672.00

* c. State

218,690.00

* d. Local

* e. Other

* f. Program Income

* g. TOTAL

2,733,618.00

*** 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**☐ a. This application was made available to the State under the Executive Order 12372 Process for review on☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.☒ c. Program is not covered by E.O. 12372.*** 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes," provide explanation in attachment.)**☐ Yes☒ No

If "Yes", provide explanation and attach

Add Attachment

Delete Attachment

View Attachment

21. *By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)**

☒ ** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix:

Mr.

* First Name:

Stephen

Middle Name:

* Last Name:

Witt

Suffix:

* Title:

City Mayor

* Telephone Number:

386-719-5759

Fax Number:

* Email:

witts@lcfla.com

* Signature of Authorized Representative:

* Date Signed:

Standard Form 5100-100 (Parts II & III)

Application for Federal Assistance (Development and Equipment Projects)

PART II – PROJECT APPROVAL INFORMATION

Part II - SECTION A	
The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.	
Item 1. Does Sponsor maintain an active registration in the System for Award Management (www.SAM.gov)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Item 2. Can Sponsor commence the work identified in the application in the fiscal year the grant is made or within six months after the grant is made, whichever is later?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Item 3. Are there any foreseeable events that would delay completion of the project? If yes, provide attachment to this form that lists the events.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Item 4. Will the project(s) covered by this request have impacts or effects on the environment that require mitigating measures? If yes, attach a summary listing of mitigating measures to this application and identify the name and date of the environmental document(s).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Item 5. Is the project covered by this request included in an approved Passenger Facility Charge (PFC) application or other Federal assistance program? If yes, please identify other funding sources by checking all applicable boxes.	
<input type="checkbox"/> The project is included in an <i>approved</i> PFC application. If included in an approved PFC application, does the application <i>only</i> address AIP matching share? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> The project is included in another Federal Assistance program. Its CFDA number is below.	
Item 6. Will the requested Federal assistance include Sponsor indirect costs as described in 2 CFR Appendix VII to Part 200, States and Local Government and Indian Tribe Indirect Cost Proposals?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	
If the request for Federal assistance includes a claim for allowable indirect costs, select the applicable indirect cost rate the Sponsor proposes to apply:	
<input type="checkbox"/> De Minimis rate of 10% as permitted by 2 CFR § 200.414.	
<input type="checkbox"/> Negotiated Rate equal to _____ % as approved by _____ (the Cognizant Agency) on _____ (Date) (2 CFR part 200, appendix VII).	
<i>Note: Refer to the instructions for limitations of application associated with claiming Sponsor indirect costs.</i>	

PART II - SECTION B

Certification Regarding Lobbying

The declarations made on this page are under the signature of the authorized representative as identified in box 21 of form SF-424, to which this form is attached. The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.

The Authorized Representative certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Sponsor, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Authorized Representative shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The Authorized Representative shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

PART II – SECTION C

The Sponsor hereby represents and certifies as follows:

1. Compatible Land Use – The Sponsor has taken the following actions to assure compatible usage of land adjacent to or in the vicinity of the airport:
Yes.

2. Defaults – The Sponsor is not in default on any obligation to the United States or any agency of the United States Government relative to the development, operation, or maintenance of any airport, except as stated herewith:
True.

3. Possible Disabilities – There are no facts or circumstances (including the existence of effective or proposed leases, use agreements or other legal instruments affecting use of the Airport or the existence of pending litigation or other legal proceedings) which in reasonable probability might make it impossible for the Sponsor to carry out and complete the Project or carry out the provisions of the Grant Assurances, either by limiting its legal or financial ability or otherwise, except as follows:
True.

4. Consistency with Local Plans – The project is reasonably consistent with plans existing at the time of submission of this application) of public agencies that are authorized by the State in which the project is located to plan for the development of the area surrounding the airport.
Yes.

5. Consideration of Local Interest – It has given fair consideration to the interest of communities in or near where the project may be located.
Yes.

6. Consultation with Users – In making a decision to undertake an airport development project under Title 49, United States Code, it has consulted with airport users that will potentially be affected by the project (§ 47105(a)(2)).
Yes.

7. Public Hearings – In projects involving the location of an airport, an airport runway or a major runway extension, it has afforded the opportunity for public hearings for the purpose of considering the economic, social, and environmental effects of the airport or runway location and its consistency with goals and objectives of such planning as has been carried out by the community and it shall, when requested by the Secretary, submit a copy of the transcript of such hearings to the Secretary. Further, for such projects, it has on its management board either voting representation from the communities where the project is located or has advised the communities that they have the right to petition the Secretary concerning a proposed project.
Yes.

8. Air and Water Quality Standards – In projects involving airport location, a major runway extension, or runway location it will provide for the Governor of the state in which the project is located to certify in writing to the Secretary that the project will be located, designed, constructed, and operated so as to comply with applicable and air and water quality standards. In any case where such standards have not been approved and where applicable air and water quality standards have been promulgated by the Administrator of the Environmental Protection Agency, certification shall be obtained from such Administrator. Notice of certification or refusal to certify shall be provided within sixty days after the project application has been received by the Secretary.
Yes.

PART II – SECTION C (Continued)

9. Exclusive Rights – There is no grant of an exclusive right for the conduct of any aeronautical activity at any airport owned or controlled by the Sponsor except as follows:

True.

10. Land – (a) The sponsor holds the following property interest in the following areas of land, which are to be developed or used as part of or in connection with the Airport subject to the following exceptions, encumbrances, and adverse interests, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

Tax Parcel No. 35-3S-17-07322-000

The Sponsor further certifies that the above is based on a title examination by a qualified attorney or title company and that such attorney or title company has determined that the Sponsor holds the above property interests.

(b) The Sponsor will acquire within a reasonable time, but in any event prior to the start of any construction work under the Project, the following property interest in the following areas of land on which such construction work is to be performed, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

Yes.

(c) The Sponsor will acquire within a reasonable time, and if feasible prior to the completion of all construction work under the Project, the following property interest in the following areas of land which are to be developed or used as part of or in connection with the Airport as it will be upon completion of the Project, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

Yes.

¹ State the character of property interest in each area and list and identify for each all exceptions, encumbrances, and adverse interests of every kind and nature, including liens, easements, leases, etc. The separate areas of land need only be identified here by the area numbers shown on the property map.

PART III – BUDGET INFORMATION – CONSTRUCTION**SECTION A – GENERAL**

1. Assistance Listing Number:
2. Functional or Other Breakout: Airport Improvement Program

SECTION B – CALCULATION OF FEDERAL GRANT

Cost Classification	Latest Approved Amount (Use only for revisions)	Adjustment + or (-) Amount (Use only for revisions)	Total Amount Required
1. Administration expense (Bid Advertisement Fee)			190.40
2. Preliminary expense			
3. Land, structures, right-of-way			
4. Architectural engineering basic fees Bidding & Construction Admin			221200
5. Other Architectural engineering fees			
6. Project inspection fees			
7. Land development			
8. Relocation Expenses			
9. Relocation payments to Individuals and Businesses			
10. Demolition and removal			
11. Construction and project improvement			2509228
12. Equipment			
13. Miscellaneous (Independent Fee Estimate)			3000
14. Subtotal (Lines 1 through 13)			2733618
15. Estimated Income (if applicable)			
16. Net Project Amount (Line 14 minus 15)			2733618
17. Less: Ineligible Exclusions (Section C, line 23 g.)			0
18. Subtotal (Lines 16 through 17)			2733618
19. Federal Share requested of Line 18			2460256
20. Grantee share			54672
21. Other shares (FDOT 8%)			218690
22. TOTAL PROJECT (Lines 19, 20 & 21)			2733618

SECTION C – EXCLUSIONS	
23. Classification (Description of non-participating work)	Amount Ineligible for Participation
a.	
b.	
c.	
d.	
e.	
f.	
g. Total	0

SECTION D – PROPOSED METHOD OF FINANCING NON-FEDERAL SHARE	
24. Grantee Share – Fund Categories	Amount
a. Securities	0
b. Mortgages	
c. Appropriations (by Applicant)	
d. Bonds	
e. Tax Levies	
f. Non-Cash	
g. Other (Explain):	
h. TOTAL - Grantee share	0
25. Other Shares	Amount
a. State	
b. Other	
c. TOTAL - Other Shares	0
26. TOTAL NON-FEDERAL FINANCING	

SECTION E – REMARKS (Attach sheets if additional space is required)

Detailed Project Information Sheet

**Detailed Project Information Sheet
Airport Improvement Program
2022 Grant Application**

Project Information

Airport: Lake City Gateway Airport (LCQ)

City, State: Lake City, Florida

Project Title: Taxiway C Realignment and Transient Apron Pavement Rehabilitation (Construction)

Project Description: Rehabilitation of approximately 350,000 sq. ft. of Transient public-use airport apron pavement. Realignment of Taxiway C connector from the terminal apron to create a 90-degree intersection with Runway 10-28.

Project Justification: The apron pavement condition ranges from a PCI of 28, very poor, to a PCI of 68, fair. Taxiway C currently crosses Taxiway A from the terminal apron area at an acute angle and continues to Runway 10-28 intersecting at the same angle. FAA design standards recommends a 90-degree connection to Runway 10-28 and requires elimination of direct taxiway connection from apron to runway.

Special Circumstances: None.

Project Cost Information:

Total Cost (100%)	FAA Share (90%)	State (8%)	Local (2%)
\$2,733,618.00	\$2,460,256.00	\$218,690.00	\$54,672.00

Type of Funding Proposed (FAA Share Only)			
<u>Fund Type</u>	<u>Funds Available</u>	<u>Funds to be Used</u>	<u>Funds Remaining</u>
NP Entitlement FY-2022	\$150,000.00	\$150,000.00	\$0.00
Discretionary	\$2,310,256.00	\$2,310,256.00	\$0.00
Total	\$2,460,256.00	\$2,460,256.00	\$0.00

Alternate Funding Plan: None.

Individual Project Cost Breakdown and Total Cost Summary

**Lake City Gateway Airport (LCQ)
Airport Improvement Program
2022 Grant Application**

Project Costs

Project Title: Reconfigure Existing Taxiway C; Rehabilitate Apron and Taxilanes (Construction)

	<u>Cost (100%)</u>	<u>FAA (90%)</u>
Construction:	\$2,509,228.00	\$2,258,305.0
Professional Consultant Services:	\$221,200.00	0
Bidding & Construction Administration		\$199,080.00
City Advertisement to Bid	\$190.00	\$171.00
Independent Fee Estimate (IFE)	\$3,000.00	\$2,700.00
Total Amount	\$2,733,618.00	\$2,460,256.00

Consultant Agreement:
Recommendation of Award
Bid Tabulation
Consultant Supplemental Agreement



May 31, 2022

Ms. Florence Straugh, Airport Manager
City of Lake City, Lake City Gateway Airport
205 N. Marion Avenue
Lake City, FL 32055

Reference: **Recommendation of Award – Taxiway C Realignment and Rehabilitate
Transient Apron and Taxilanes
Lake City Gateway Airport
FDOT FIN Project No. 444409-1
PA Project Number 24000010.023R**

Dear Ms. Straugh:

On Thursday, May 26, 2022, the City of Lake City received one (1) bid via OPENGOV.com for the Taxiway C Realignment and Rehabilitate Transient Apron and Taxilanes project at the Lake City Gateway Airport (LCQ). The bid was received by Ms. Karen Nelmes, Procurement Director for the City of Lake City.

Passero Associates has reviewed the one bid submitted by CGC, Inc. A Bid Tabulation showing a summary of the bid received alongside the Engineer's Estimate of Probable Construction Cost is enclosed for your review. Passero considers the bid unit prices values to be fair and reasonable, the unit prices, although slightly higher than estimates, are approximately near the Engineering Estimate. Passero does not believe additional bids will be received if the project was to be re-bid. The City of Lake City and Passero Associates exercised due diligence in notifying as many potential bidders as possible:

1. Passero and the City emailed the bid advertisement directly to known general contractors, electrical contractors, and suppliers.
2. Passero and the City Emailed Plan Houses (Blue Book, Construct Connect, Dodge Plan Room, Construction Journal and Mid-State Builders Exchange) Advertisement to Bid for their database and distribution.
3. Passero and the City held a mandatory pre-bid meeting at LCQ on Wednesday, April 27, 2022.

Based on the bid received, Passero Associates recommends awarding the Base Bid (Taxiway C Realignment), Schedule B1 (Rehabilitate Taxilane) and Schedule C (Rehabilitate Transient Apron) to CGC, Inc. of Jacksonville, Florida in the amount of two million five hundred nine thousand two hundred twenty-eight dollars and fifty cents (\$2,509,228.50).

Passero Associates performed a review of CGC's responsibility by researching the following:

- A detailed analysis of the proposal submitted by CGC, Inc. revealed no irregularities. The proposal appears to be fair and reasonable.
- CGC, Inc. is a licensed Certified General Contractor CGC 1524573 in the State of Florida. (Expires 8/31/2022)

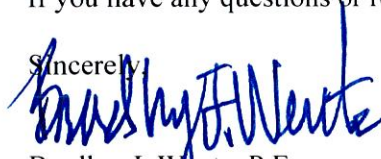
- CGC, Inc. did not appear on the U.S. System for Award Management's (SAM) List of Debarred, Suspended, or Voluntarily Excluded Firms Ineligible for Federal Aid.
- CGC, Inc. did not appear on the U.S. Department of Labor's H-1B Debarred/Disqualified List of Employers or on the Willful Violators List.
- CGC, Inc. does not have a history of violations or current (open) violations with the U.S. Department of Labor, Office of Safety and Health Administration (OSHA) for safety violations.
- CGC, Inc. has been licensed with the State of Florida since August of 2016 and has successful experience with similar projects.

In summary, Passero recommends that the Base Bid, Schedule B1 and Schedule C be awarded to CGC, Inc. in the total amount of two million five hundred nine thousand two hundred twenty-eight dollars and fifty cents (\$2,509,228.50) contingent upon FAA funding.

A copy of the CGC, Inc. Contract Agreement and Notice of Award are enclosed for your use and review.

Passero has enclosed for your consideration and approval, the Passero Associates, LLC Work Order 22-23R for Construction Administration, Construction Observation and Quality Assurance Materials Testing in the amount of two hundred twenty-one thousand two hundred dollars and zero cents. (\$221,200.00).

If you have any questions or require additional information, please contact me.

Sincerely,

 Bradley J. Wente, P.E.
 Project Manager

enc: Bid Tabulation
 Contract Agreement & Notice of Award
 PA Work Order 22-23R

cc: Karen Nemes, Lake City Director of Procurement
 Donna Whitney, FDOT District 2 Aviation Administrator

ENGINEER'S OPINION OF PROBABLE CONSTRUCTION COST
Taxiway C Realignment, and T-Hangar Taxilane and Terminal Apron Rehabilitation
Lake City Gateway Airport (LCQ)
PA PN 20070044.0023



SCHEDULE A - BASE BID (PHASE 1 - FAA/FDOT/LOCAL FUNDING) TAXIWAY C REALIGNMENT / RECONSTRUCTION				ENGINEER'S ESTIMATE		CGC INC.	
ITEM CODE	DESCRIPTION	QUANTITY	UNIT	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST
C-100-14.1	Contractor Quality Control Program And Testing	1	LS	\$ 5,000.00	\$ 5,000.00	\$ 25,000.00	\$ 25,000.00
C-102-5.1	Temporary Erosion Control/Silt Fence	1	LS	\$ 10,000.00	\$ 10,000.00	\$ 51,500.00	\$ 51,500.00
C-103-8.1	Project Survey, Stakeout, and Record Drawings	1	LS	\$ 10,000.00	\$ 10,000.00	\$ 30,500.00	\$ 30,500.00
C-105-6.1	Mobilization	1	LS	\$ 150,000.00	\$ 150,000.00	\$ 89,181.00	\$ 89,181.00
C-107-4.1	Maintenance of Traffic and Airfield Safety	1	LS	\$ 35,000.00	\$ 35,000.00	\$ 121,162.00	\$ 121,162.00
P-101-5.1	Sawcutting of Asphalt Pavement	1,300	LF	\$ 5.00	\$ 6,500.00	\$ 3.00	\$ 3,900.00
P-101-5.2	Bituminous Pavement Removal, Full Depth	3,000	SY	\$ 5.00	\$ 15,000.00	\$ 20.00	\$ 60,000.00
P-152-4.1	Unclassified Excavation	1,100	CY	\$ 25.00	\$ 27,500.00	\$ 54.00	\$ 59,400.00
P-152-4.2	Embankment In Place (Offsite Borrow)	550	CY	\$ 30.00	\$ 16,500.00	\$ 8.00	\$ 4,400.00
P-160-8.1	Stabilized Subgrade (12" per Plans)	4,000	SY	\$ 5.00	\$ 20,000.00	\$ 6.00	\$ 24,000.00
P-211-5.1	Limerock Base Course, 8-Inches Thick	4,000	SY	\$ 18.00	\$ 72,000.00	\$ 24.00	\$ 96,000.00
P-401-8.1	Asphalt Mix Pavement	1,000	TON	\$ 150.00	\$ 150,000.00	\$ 148.00	\$ 148,000.00
P-602-5.1	Bituminous Prime Coat	1,400	GAL	\$ 6.00	\$ 8,400.00	\$ 0.10	\$ 140.00
P-603-5.1	Bituminous Tack Coat	500	GAL	\$ 6.00	\$ 3,000.00	\$ 5.70	\$ 2,850.00
P-620-5.1	Pavement Marking Removal	500	SF	\$ 3.00	\$ 1,500.00	\$ 10.00	\$ 5,000.00
P-620-5.2	Temporary Pavement Marking, Yellow	1,100	SF	\$ 1.00	\$ 1,100.00	\$ 2.00	\$ 2,200.00
P-620-5.3	Permanent Pavement Marking, Yellow, Including Type III Reflective Media	1,100	SF	\$ 2.00	\$ 2,200.00	\$ 2.50	\$ 2,750.00
P-620-5.4	Permanent Pavement Marking, Black	2,200	SF	\$ 1.00	\$ 2,200.00	\$ 1.15	\$ 2,530.00
T-904-5.1	Sodding	3,000	SY	\$ 5.00	\$ 15,000.00	\$ 4.67	\$ 14,010.00
T-905-5.1	Topsoil Placement, 4-Inch	500	CY	\$ 30.00	\$ 15,000.00	\$ 28.10	\$ 14,050.00
L-108-5.1	1/C No. 8 AWG 5Kv L-824 Type C Cable, Installed In Existing or New Conduit	2,800	LF	\$ 4.00	\$ 11,200.00	\$ 3.00	\$ 8,400.00
L-108-5.2	No. 6 AWG, Solid, Bare Counterpoise Wire Installed In Trench Including Backfill, Ground Rods And Ground Connectors	1,800	LF	\$ 3.00	\$ 5,400.00	\$ 3.50	\$ 6,300.00
L-110-5.1	2-Inch, 2-Way Concrete Encased Duct Bank	90	LF	\$ 110.00	\$ 9,900.00	\$ 107.00	\$ 9,630.00
L-110-5.2	2-Inch PVC Conduit, Installed in Trench	2,800	LF	\$ 10.00	\$ 28,000.00	\$ 9.40	\$ 26,320.00
L-125-5.1	Electrical Demolition	1	LS	\$ 10,000.00	\$ 10,000.00	\$ 18,750.00	\$ 18,750.00
L-125-5.2	L-861T LED Elevated Medium Intensity Taxiway Edge Light on New L-867 Base Can, Including Transformer and Connections	38	EA	\$ 750.00	\$ 28,500.00	\$ 1,113.00	\$ 42,294.00
L-125-5.3	Size 2, Mode 2, Style 2 LED Lighted Sign On New Concrete Base	4	EA	\$ 7,500.00	\$ 30,000.00	\$ 5,750.00	\$ 23,000.00
L-125-5.4	Connect to Existing Circuit	4	EA	\$ 1,000.00	\$ 4,000.00	\$ 750.00	\$ 3,000.00
SUBTOTAL - SCHEDULE A BASE BID					\$ 692,900.00	\$	894,267.00

SCHEDULE B1 - BASE BID (PHASE 2 - FAA/FDOT/LOCAL FUNDING) TRANSIENT AIRCRAFT APRON TAXILANE				ENGINEER'S ESTIMATE		CGC INC.	
ITEM CODE	DESCRIPTION	QUANTITY	UNIT	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST
C-100-14.1	Contractor Quality Control Program And Testing	1	LS	\$ 3,500.00	\$ 3,500.00	\$ 8,000.00	\$ 8,000.00
C-103-8.1	Project Survey And Stakeout	1	LS	\$ 10,000.00	\$ 10,000.00	\$ 15,500.00	\$ 15,500.00
C-107-4.1	Maintenance & Protection Of Traffic	1	LS	\$ 35,000.00	\$ 35,000.00	\$ 144,042.00	\$ 144,042.00
P-101-5.1	Sawcutting of Asphalt Pavement	1,000	LF	\$ 5.00	\$ 5,000.00	\$ 3.00	\$ 3,000.00
P-101-5.2	Bituminous Pavement Removal, Full Depth	2,700	SY	\$ 5.00	\$ 13,500.00	\$ 6.00	\$ 16,200.00
P-101-5.3	Asphalt Pavement Milling, Variable Depth (2-Inches or Less)	12,500	SY	\$ 6.00	\$ 75,000.00	\$ 4.50	\$ 56,250.00
P-101-5.4	Remove Tie-Down Anchor	30	EA	\$ 500.00	\$ 15,000.00	\$ 313.00	\$ 9,390.00
P-152-4.2	Embankment In Place (Offsite Borrow)	700	CY	\$ 30.00	\$ 21,000.00	\$ 8.00	\$ 5,600.00
P-160-8.1	Stabilized Subgrade (12" per Plans)	350	SY	\$ 5.00	\$ 1,750.00	\$ 6.00	\$ 2,100.00
P-211-5.1	Limerock Base Course, 8-Inches Thick	350	SY	\$ 18.00	\$ 6,300.00	\$ 27.00	\$ 9,450.00
P-401-8.1	Asphalt Mix Pavement	1,500	TON	\$ 150.00	\$ 225,000.00	\$ 148.00	\$ 222,000.00
P-602-5.1	Bituminous Prime Coat	120	GAL	\$ 6.00	\$ 720.00	\$ 0.10	\$ 12.00
P-603-5.1	Bituminous Tack Coat	1,300	GAL	\$ 5.00	\$ 6,500.00	\$ 5.70	\$ 7,410.00
P-620-5.1	Pavement Marking Removal	200	SF	\$ 3.00	\$ 600.00	\$ 15.00	\$ 3,000.00
P-620-5.2	Temporary Pavement Marking, Yellow	1,600	SF	\$ 1.00	\$ 1,600.00	\$ 2.00	\$ 3,200.00
P-620-5.3	Permanent Pavement Marking, Yellow, Including Type III Reflective Media	1,600	SF	\$ 2.00	\$ 3,200.00	\$ 2.50	\$ 4,000.00
P-620-5.4	Permanent Pavement Marking, Black	3,900	SF	\$ 1.00	\$ 3,900.00	\$ 1.15	\$ 4,485.00
T-904-5.1	Sodding	3,000	SY	\$ 4.00	\$ 12,000.00	\$ 3.47	\$ 10,410.00
T-905-5.1	Topsoil Placement, 4-Inch	500	CY	\$ 30.00	\$ 15,000.00	\$ 18.00	\$ 9,000.00
L-108-5.1	1/C No. 8 AWG 5Kv L-824 Type C Cable, Installed In Existing or New Conduit	1,400	LF	\$ 4.00	\$ 5,600.00	\$ 2.25	\$ 3,150.00
L-108-5.2	No. 6 AWG, Solid, Bare Counterpoise Wire Installed In Trench Including Backfill, Ground Rods And Ground Connectors	1,100	LF	\$ 2.50	\$ 2,750.00	\$ 2.31	\$ 2,541.00
L-110-5.1	2-Inch, 2-Way Concrete Encased Duct Bank	55	LF	\$ 110.00	\$ 6,050.00	\$ 106.25	\$ 5,843.75
L-110-5.2	2-Inch PVC Conduit, Installed in Trench	1,400	LF	\$ 6.00	\$ 8,400.00	\$ 9.40	\$ 13,160.00
L-125-5.2	L-861T LED Elevated Medium Intensity Taxiway Edge Light on New L-867 Base Can, Including Transformer and Connections	23	EA	\$ 900.00	\$ 20,700.00	\$ 1,138.00	\$ 26,174.00
L-125-5.3	Size 2, Mode 2, Style 2 LED Lighted Sign On New Concrete Base	1	EA	\$ 7,500.00	\$ 7,500.00	\$ 6,500.00	\$ 6,500.00
L-125-5.4	Remove Airfield Guidance Sign	1	EA	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
X-100-6.1	New Tie-Down Anchor, Installed, Complete	30	EA	\$ 700.00	\$ 21,000.00	\$ 738.00	\$ 22,140.00
SUBTOTAL SCHEDULE B1 BASE BID:					\$ 527,570.00	\$	613,557.75

SCHEDULE B2 - BASE BID (PHASE 2 - FDOT/LOCAL FUNDING) T-HANGAR TAXILANE REHABILITATION				ENGINEER'S ESTIMATE		CGC INC.	
ITEM CODE	DESCRIPTION	QUANTITY	UNIT	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST
C-100-14.1	Contractor Quality Control Program And Testing	1	LS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
C-103-8.1	Project Survey And Stakeout	1	LS	\$ 5,000.00	\$ 5,000.00	\$ 9,500.00	\$ 9,500.00
C-107-4.1	Maintenance & Protection Of Traffic	1	LS	\$ 10,000.00	\$ 10,000.00	\$ 66,906.00	\$ 66,906.00
P-101-5.1	Sawcutting of Asphalt Pavement	3,200	LF	\$ 5.00	\$ 16,000.00	\$ 2.00	\$ 6,400.00
P-101-5.3	Asphalt Pavement Milling, Variable Depth (2-Inches or Less)	7,750	SY	\$ 6.00	\$ 46,500.00	\$ 3.87	\$ 29,992.50
P-409-4.1	FDOT SP-12.5 Asphalt Surface Course	1,000	TON	\$ 125.00	\$ 125,000.00	\$ 148.00	\$ 148,000.00
P-603-5.1	Bituminous Tack Coat	800	GAL	\$ 5.00	\$ 4,000.00	\$ 5.70	\$ 4,560.00
P-620-5.2	Temporary Pavement Marking, Yellow	1,200	SF	\$ 1.00	\$ 1,200.00	\$ 2.00	\$ 2,400.00
P-620-5.3	Permanent Pavement Marking, Yellow, Including Type III Reflective Media	1,200	SF	\$ 2.00	\$ 2,400.00	\$ 2.50	\$ 3,000.00
P-620-5.4	Permanent Pavement Marking Black	2,400	SF	\$ 1.00	\$ 2,400.00	\$ 1.15	\$ 2,760.00
SUBTOTAL SCHEDULE B2 BASE BID:					\$ 217,500.00	\$	278,518.50

SCHEDULE C - (PHASE 3 - FAA/FDOT/LOCAL FUNDING) TRANSIENT AND NORTH APRON REHABILITATION				ENGINEER'S ESTIMATE		CGC INC.	
ITEM CODE	DESCRIPTION	QUANTITY	UNIT	UNIT COST	TOTAL COST	UNIT COST	TOTAL COST
C-100-14.1	Contractor Quality Control Program And Testing	1	LS	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
C-103-8.1	Project Survey And Stakeout	1	LS	\$ 5,000.00	\$ 5,000.00	\$ 12,000.00	\$ 12,000.00
C-107-4.1	Maintenance & Protection Of Traffic	1	LS	\$ 35,000.00	\$ 35,000.00	\$ 248,667.75	\$ 248,667.75
P-101-5.1	Sawcutting of Asphalt Pavement	800	LF	\$ 5.00	\$ 4,000.00	\$ 3.00	\$ 2,400.00
P-101-5.2	Bituminous Pavement Removal, Full Depth	100	SY	\$ 5.00	\$ 500.00	\$ 15.00	\$ 1,500.00
P-101-5.3	Asphalt Pavement Milling, Variable Depth (2-Inches or Less)	29,000	SY	\$ 6.00	\$ 174,000.00	\$ 3.00	\$ 87,000.00
P-101-5.4	Remove Tie-Down Anchor	90	EA	\$ 400.00	\$ 36,000.00	\$ 313.00	\$ 28,170.00
P-152-4.2	Embankment In Place (Offsite Borrow)	10	CY	\$ 30.00	\$ 300.00	\$ 50.00	\$ 500.00
P-211-5.1	Limerock Base Course, 8-Inches Thick	70	SY	\$ 12.00	\$ 840.00	\$ 27.00	\$ 1,890.00
P-401-8.1	Asphalt Mix Pavement	3,600	TON	\$ 150.00	\$ 540,000.00	\$ 148.00	\$ 532,800.00
P-602-5.1	Bituminous Prime Coat	10	GAL	\$ 5.00	\$ 50.00	\$ 0.10	\$ 1.00
P-603-5.1	Bituminous Tack Coat	3,000	GAL	\$ 5.00	\$ 15,000.00	\$ 5.70	\$ 17,100.00
P-620-5.2	Temporary Pavement Marking, Yellow	2,000	SF	\$ 1.00	\$ 2,000.00	\$ 2.00	\$ 4,000.00
P-620-5.3	Permanent Pavement Marking, Yellow, Including Type III Reflective Media	2,000	SF	\$ 2.00	\$ 4,000.00	\$ 2.50	\$ 5,000.00
P-620-5.4	Permanent Pavement Marking Black	5,300	SF	\$ 1.00	\$ 5,300.00	\$ 1.15	\$ 6,095.00
X-100-6.1	New Tie-Down Anchor, Installed, Complete	60	EA	\$ 700.00	\$ 42,000.00	\$ 738.00	\$ 44,280.00
SUBTOTAL SCHEDULE C BASE BID:					\$ 873,990.00	\$	1,001,403.75
TOTAL OF SCHEDULES A, B1, & C (FAA/FDOT/LOCAL FUNDING):					\$ 2,094,460.00	\$	2,509,228.50
ENGINEER'S OPINION OF PROBABLE COST:					\$ 217,500.00	\$	2,787,747.00
TOTAL OF SCHEDULE A, B1, B2 & C (FAA/FDOT/LOCAL FUNDING):							

CONTRACT AGREEMENT

THIS AGREEMENT, in two (2) duplicate originals, made and entered into this ____ day of _____, 20__, by and between the City of Lake City, Party of the First Part, and CGC, Inc. of Duval County of Jacksonville State of Florida hereinafter designated as the CONTRACTOR, Party of the Second Part.

WITNESSETH: That the parties hereto, each in consideration of the Agreements on the part of the other herein contained have mutually agreed and hereby mutually agree, the Party of the First Part for itself and its successors, and the Party of the Second Part for itself, himself, or themselves and its successors, his or their executors, administrators, and assigns as follows:

Article 1. DESCRIPTION. Under this Agreement and Contract the Contractor shall construct:

Taxiway C Realignment and Rehabilitate Transient Apron and Taxilanes

Article 2. In consideration of the payments to be made as hereinafter provided, and of the performance by the Owner of all of the matters and things to be performed by the Owner as herein provided, the Contractor agrees, at his own sole cost and expense, to perform all the labor and services and to furnish all the labor and materials, plant and equipment, necessary to complete in good, substantial workmanlike and approved manner, the work described under Article 1 hereof, within the time hereinafter specified and in accordance with the terms, conditions, and provision of this Contract and with the instructions, orders and direction of the Engineer made in accordance with this Contract.

Article 3. The Owner agrees to pay and the Contractor agrees to accept as full compensation for all work done, and materials furnished, and also for all costs and expenses incurred and loss or damages sustained by reason of the action of the elements, or growing out of the nature of the work, or from any unforeseen obstruction or difficulty encountered in the prosecution of the work, and for all risks of every description connected with the suspension or discontinuance of the work as herein specified, and for faithfully completing the work, and the whole thereof, as herein provided, and for maintaining the work in good condition until the final payment is made, the prices stipulated in the Bid hereto attached and below.

CONTRACT AMOUNT

In Words	In Numerals
Base Bid: \$ eight hundred ninety-four thousand two hundred sixty-seven dollars	\$ 894,267.00
Schedule B1 \$ six hundred thirteen thousand five hundred fifty-seven dollars	\$613,557.75
Schedule C \$ one million one thousand four hundred three dollars and seventy-five cents	\$1,001,403.75
Total Contract Amount \$ two million five hundred nine thousand two hundred twenty-eights dollars and fifty cents	\$2,509,228.50

Article 4. CONTRACT DOCUMENTS. The following documents shall constitute integral parts of the Agreement, the whole to be collectively known and referred to as the Contract; Advertisement/Notice to Bidders; General Provisions; Bid Forms; Agreement; FAA AC 150/5370-2F; Technical Specifications; Drawings; and all interpretations of or addenda to the Contract Documents issued by the Owner or the Engineer with the approval of the Owner. The Table of Contents, Headings, and Titles contained herein and in said documents are solely to facilitate reference to various provisions of the Contract Documents and in no way effect, limit, or cast light on the interpretation of the provisions to which they refer.

Article 5. If the Contractor shall fail to comply with any of the terms, conditions, provisions or stipulations of this Contract, according to the true intent and meaning thereof, then the Owner may make use of any or all remedies provided in that behalf in the Contract and shall have the right and power to proceed in accordance with the provisions thereof.

Article 6. The following alterations and addenda have been made and included in this Contract before it was signed by the parties thereto: N/A

Article 7. Insurance The Contractor is hereby advised that the insurance requirements specified in this section shall be provided.

The Contractor and each Subcontractor, at his own expense, shall procure and maintain until final acceptance by the Owner, of the work covered by the Contract, insurance for liability for damages imposed by law of the kinds and in the amounts hereinafter provided, in insurance companies authorized to do such business in the State covering all operations under the Contract whether performed by the Contractor or by Subcontractors. Before commencing the work, the Contractor and each Subcontractor shall furnish to the Owner, a certificate or certificates for each of the kinds of insurance required, issued specifically for this Contract. No endorsements of existing policies will be accepted. In addition, five (5) certificates of insurance shall be furnished satisfactory in form to the Owner showing that the Contractor and each Subcontractor has complied with this Section. The policies and certificates shall provide that the policies shall not be changed or cancelled until thirty (30) days after written notice to the Owner. Property damage insurance must in all instances include coverage for explosion, collapse, and underground operations (X C U hazards). Named insured **the City of Lake City**.

A. The kinds and amounts of insurance are as follows:

1. Comprehensive General Liability Insurance. Unless otherwise specifically required, each policy with limits of not less than:

<u>Bodily Injury Liability</u>		<u>Property Damage Liability</u>	
<u>Each Occurrence</u>	<u>Aggregate</u>	<u>Each Occurrence</u>	<u>Aggregate</u>
\$1,000,000	\$3,000,000	\$1,000,000	\$2,000,000

2. Workman's Compensation and Disability Benefits. Policy covering the obligations of the Contractor in accordance with the provisions of Chapter 41, Laws of 1914, as amended, known as the Worker's Compensation Law, and also by provisions of Article 9 of the Worker's Compensation Law known as the Disability Benefits Law.
3. Public Liability Insurance. Regular Contractor's Public Liability Insurance providing for a limit of not less than \$2,000,000. Single limit, Bodily Injury and/or Property Damage combined, for damages arising out of bodily injuries, death or property damage,

including the use thereof, in any one occurrence.

4. Protective Public Liability Insurance. Subcontractor's provide regular Contractor's Protective Public Liability Insurance providing for a limit of not less than \$3,000,000. Single limit, Bodily Injury and/or Property Damage combined, for damages arising out of bodily injuries, death or property damage, including the use thereof, in any one occurrence.
5. Automobile Liability and Property Damage Insurance. Subject to the same required level of coverage set forth in section A.1. above (Comprehensive General Liability Insurance), a policy covering the use in connection with the work covered by the Contract of all owned, not owned and hired vehicles bearing or, under the circumstances under which they are being used required by State Law to bear, license plates.

Article 8. As part of the Contract, the Contractor further understands and agrees to the following additional conditions.

- A. This Contract shall be deemed executory only to the extent that monies are appropriated and available for the purpose of the Contract, and no liability on account thereof shall be incurred by the Owner beyond the amount of such monies. It is understood that neither this Contract nor any representation by any public employee or officer creates any legal or moral obligation to request, appropriate or make available monies for the purpose of the Contract.
- B. The Contractor will be authorized to complete base bid plus approved add-ons or substitutions of the construction project which shall include work up to the available funding at the time of award. Further "Phases" of construction will be authorized only to the extent monies are available from applicable funding agencies.
- C. In the event that the Owner is not able to authorize the Contractor to begin additional work due to the lack of additional Federal and State grants deemed necessary for construction, the Contractor may be required to cease his operations until such time as the grants are received by the Owner. Such an occurrence shall not be deemed a stop work order as contemplated by other provisions of this Contract.

Article 9. PUBLIC RECORDS. CGC Inc., shall comply with all public records laws.

IF CGC INC., HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO LANDRY M.D.'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

City Clerk, City of Lake City
205 North Marion Avenue
Lake City, Florida 32055
386-719-5826 or 386-719-5756

- A. CGC Inc., shall comply with public records laws, specifically CGC Inc., shall:
 - (1) Keep and maintain public records required by the City to perform the services.
 - (2) Upon request from the City's custodian of public records, provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this Chapter 119 of Florida Statutes or as otherwise provided by law.
 - (3) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for

the duration of the contract term and following completion of the contract if CGC Inc., does not transfer the records to the City.

(4) If CGC Inc., considers any portion of any documents, data, or records submitted to the City to be confidential, proprietary, trade secret, or otherwise not subject to disclosure pursuant to Chapter 119, Florida Statutes, the Florida Constitution, or other law, Contractor must simultaneously provide the City with a separate redacted copy of the information it claims as confidential and briefly describe in writing the grounds for claiming exemption from the public records law, including the specific statutory citation for such exemption. This redacted copy shall contain the Contract name and number, and it shall be clearly titled "Confidential." The redacted copy should only redact those portions of material that CGC Inc., claim are confidential, proprietary, trade secret, or otherwise not subject to disclosure.

(5) Upon completion of the contract, transfer, at no cost, to the City all public records in possession of CGC Inc., or keep and maintain public records required by the City to perform the service. If CGC Inc., transfers all public records to the City upon completion of the contract, CGC Inc., shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If CGC Inc., keeps and maintains public records upon completion of the contract, CGC Inc., shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City.

(6) Failure of CGC Inc., to provide the above described public records to the City within a reasonable time may subject Contractor to penalties under 119.10, Florida Statutes, as amended.

Article 10. E-VERIFY. CGC Inc., is obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility." This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien.

Failure of CGC Inc., to comply will lead to termination of this Agreement, or if a subcontractor knowingly violates the statute, CGC Inc., must immediately terminate their subcontract with the subcontractor. Any challenge to termination under this provision must be filed in the Circuit Court no later than TWENTY (20) calendar days after the date of termination. If this contract is terminated for a violation of the statute by CGC Inc., CGC Inc., may not be awarded a public contract for a period of ONE (1) year after the date of termination.

SIGNATURES ON NEXT PAGE

IN WITNESS WHEREOF, the parties to this Agreement have hereunto set their hands and seals and have executed this Agreement, in two (2) copies, the day and year first above written.

City of Lake City

By:

Stephen Witt, Mayor
Name, Title

Date: _____

ATTEST

By: _____

Audrey E. Sikes, City Clerk
Name, Title

Date: _____

Contractor: CGC, Inc.

By: _____

Title: _____

Date: _____

Add-Ons or Substitutions.

PERFORMANCE BOND**BOND NUMBER**

PRINCIPAL (Legal Name and Business Address)

STATE OF INCORPORATION

SURETY (Legal Name and Business Address)

CONTRACT NO/CONTRACT DATE

PENAL SUM OF BOND (Expressed in words and numerals)

OBLIGATION

KNOW ALL PERSONS BY THESE PRESENTS, that the above-named PRINCIPAL, hereinafter referred to and called CONTRACTOR, and the above-named SURETY hereby bind themselves unto **City of Lake City, 205 N Marion Avenue, Lake City, FL 32055**, as OBLIGEE, hereinafter referred to and called OWNER, in the penal sum stated above, in lawful money of the United States of America to be paid to OWNER. For payment of the penal sum, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS,

CONTRACTOR has entered into the written contract agreement identified hereinabove with the OWNER for the following project:

Project Name: **Taxiway C Realignment and Rehabilitate Transient Apron and Taxilanes**

Project Location: **Lake City Gateway Airport (LCQ)**

thereto, is incorporated herein by reference and is hereinafter referred to as the Contract.

CONDITION

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION is such that, if CONTRACTOR shall promptly and faithfully perform all undertakings, covenants, terms, conditions and agreements of the Contract during the original term of the Contract and any extensions thereof that are granted by the OWNER, with or without notice to the SURETY, and during the period of any guarantee or warranties required under the Contract, and if CONTRACTOR shall perform and fulfill all undertakings, covenants, terms, conditions and agreements of any and all duly authorized modifications of the Contract that hereafter are made, then this obligation shall be void; otherwise it shall remain in full force and effect subject to the following additional conditions:

1. SURETY, for value received, hereby stipulates and agrees that no change, extension of time, modification, omission, addition or change in or to the Contract, or the work performed thereunder or the specifications accompanying the same, shall in any way affect the SURETY'S obligation on this bond; and SURETY hereby agrees to waive notice of any and all such extensions, modifications, omissions, alterations, and additions to the terms of the Contract, work or specifications.
2. Whenever CONTRACTOR shall be and declared by the OWNER to be in default under the Contract, the Surety shall promptly and at the SURETY'S expense remedy the default by implementing one or more of the following actions:
 - a. Arrange for the CONTRACTOR, with consent of the OWNER, to perform and complete the Contract; or
 - b. Undertake to perform and complete the Contract itself, through its agents or through independent contractors; or
 - c. Obtain bids or negotiated bids from qualified contractors acceptable to the OWNER for a contract for performance and completion of the Contract; arrange for a contract to be prepared for execution by the OWNER and the contractor selected with the OWNER'S

concurrence, to be secured with performance and payment bonds executed by a qualified surety equivalent to the Bonds issued on the Contract; and make available as work progresses (even though there should be a default or a succession of defaults under the contract or contracts of completion arranged under this paragraph) sufficient funds to pay the cost of completion less the balance of the contract price; but not exceeding, including other costs and damages for which the Surety may be liable hereunder, the penal sum of the bond. The term "balance of the contract price", as used in this paragraph, shall mean the total amount payable by OWNER to CONTRACTOR under the Contract and any amendments thereto, disbursed at the rate provided in the original contract, less the amount properly paid by OWNER to CONTRACTOR.

- d. With written consent of the OWNER, SURETY may waive its right to perform and complete, arrange for completion or obtain a new contractor and with reasonable promptness, investigate and determine the amount the SURETY is liable to the OWNER and tender payment therefor to the OWNER.
3. CONTRACTOR and SURETY agree that if in connection with the enforcement of this Bond, the OWNER is required to engage the services of an attorney, that reasonable attorney fees incurred by the OWNER, with or without suit, are in addition to the balance of the contract price.
4. No right of action shall accrue on this bond to or for the use of any person or corporation other than the OWNER named herein or the successors or assigns of the OWNER.

SIGNATURES ON NEXT PAGE

WITNESS

In witness whereof, this instrument is executed this the _____ day of _____, 20__.

INDIVIDUAL PRINCIPAL:

Company Name: _____

Signature: _____

Name and Title: _____

CORPORATE PRINCIPAL:

ATTEST:

Signature: _____

Name and Title: _____

(Affix Corporate Seal)

Corporate Name: _____

Signature: _____

Name and Title: _____

SURETY:

ATTEST:

Signature: _____

Name and Title: _____

(Affix Seal)

Surety Name: _____

Signature: _____

Name and Title: _____

(Attach Power of Attorney)

OWNER ACCEPTANCE

The OWNER approves the form of this Performance Bond.

Date: _____

Signature: _____

Name and Title: _____

ATTEST:

Signature: _____

Name and Title: _____

(Affix Seal)

PAYMENT BONDPRINCIPAL (Legal Name and Business Address)

SURETY (Legal Name and Business Address)

PENAL SUM OF BOND (Expressed in words and numerals)

BOND NUMBERSTATE OF CORPORATION

CONTRACT NO. / CONTRACT DATE

OBLIGATION

KNOW ALL PERSONS BY THESE PRESENTS, that the above-named PRINCIPAL, hereinafter referred to and called CONTRACTOR, and the above-named SURETY hereby bind themselves unto **City of Lake City, 205 N Marion Avenue, Lake City, FL 32055**, as OBLIGEE, hereinafter referred to and called OWNER, in the penal sum stated above, in lawful money of the United States of America to be paid to OWNER. For payment of the penal sum, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS,

CONTRACTOR has entered into the written contract agreement identified hereinabove with the OWNER for the following project:

Project Name: **Taxiway C Realignment and Rehabilitate Transient Apron and Taxilanes**

Project Location: **Lake City Gateway Airport (LCQ)**

which said contract and associated contract documents, including any present or future amendment thereto, is incorporated herein by reference and is hereinafter referred to as the Contract.

CONDITION

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION is such that, if CONTRACTOR shall promptly make payment to all employees, persons, firms or corporations for all incurred indebtedness and just claims for labor, supplies, materials and services furnished for or used in connection with the performance of the Contract, then this obligation shall be void; otherwise it shall remain in full force and effect subject to the following additional conditions:

1. CONTRACTOR and SURETY indemnify and hold harmless the OWNER for all claims, demands, liens or suits that arise from performance of the Contract
2. SURETY, for value received, hereby stipulates and agrees that no change, extension of time, modification, omission, addition or change in or to the Contract, or the work performed thereunder or the specifications accompanying the same, shall in any way affect the SURETY'S obligation on this bond; and SURETY hereby agrees to waive notice of

3. any and all such extensions, modifications, omissions, alterations, and additions to the terms of the Contract, work or specifications.
4. No final settlement between the OWNER and the CONTRACTOR shall abridge the right of any beneficiary hereunder, whose claim may be unsatisfied.

The amount of this bond shall be reduced by and to the extent of any payments made in good faith hereunder.

5. Amounts owed by the OWNER to the CONTRACTOR under the Contract shall be used for the performance of the Contract and to satisfy claims, if any, under any Performance Bond. By the CONTRACTOR furnishing and the OWNER accepting this Bond, they agree that all funds earned by the CONTRACTOR in the performance of the Contract are dedicated to satisfy obligations of the CONTRACTOR and the SURETY under this Bond, subject to the OWNER'S priority to use the funds for the completion of the project.

SIGNATURES ON NEXT PAGE

WITNESS

In witness whereof, this instrument is executed this the _____ day of _____, 20__.

INDIVIDUAL PRINCIPAL:

Company Name: _____

Signature: _____

Name and Title: _____

CORPORATE PRINCIPAL:

ATTEST:

Corporate Name: _____

Signature: _____

Signature: _____

Name and Title _____

Name and Title: _____

(Affix Corporate Seal)

SURETY:

ATTEST:

Surety Name: _____

Signature: _____

Signature: _____

Name and Title: _____

Name and Title: _____

(Affix Seal)
Attorney)

(Attach Power of

OWNER ACCEPTANCE

The OWNER approves the form of this Payment Bond.

Date: _____

Signature: _____

Name and Title: _____

ATTEST:

Signature: _____

Name and Title: _____

(Affix Seal)

City of Lake City
205 N Marion Avenue
Lake City, FL 32055

NOTICE OF AWARD

STATE OF FLORIDA
COUNTY OF COLUMBIA

THIS CONTRACT AWARD made this _____ day of _____, 20____,

by the **City of Lake City, Florida**, hereinafter called the OWNER, to CGC, Inc. hereinafter called the CONTRACTOR, is for the completion of a certain project described as:

Taxiway C Realignment and Rehabilitate Transient Apron and Taxilanes
FDOT FIN Project No. 444409-1

for the use and benefit of the Owner as shown on the plans and described in the specifications as prepared by:

Passero Associates, LLC
4730 Casa Cola Way, Suite 200
St. Augustine, FL 32095

The project consists of the Proposal, dated _____, 20____, plus the following Additives, if applicable: N/A

The consideration to be paid by the Owner to the Contractor for completion of the project in accordance with the contract documents is the sum of:

\$ two million five hundred nine thousand two hundred twenty-eights dollars and fifty cents

(Amount in Written Words)

(\$2,509,228.50)

(Amount in Numerals)

Commencement of work under this contract shall begin not less than five (5) nor more than fifteen (15) days after Contractor's receipt of a Notice to Proceed issued by the Owner and the project is to be fully completed on or before **one hundred thirty-five (135) calendar days** after that specified date unless otherwise subsequently agreed.

SIGNATURES ON THE NEXT PAGE

OWNER:

By: City of Lake City, Florida
Name

Signature

Printed Name

Title

Acknowledgement of Receipt of Contract Award by Contractor:

CGC, Inc.
Name

Signature

Printed Name

Title

Date

CONTRACT AGREEMENT

THIS AGREEMENT, in two (2) duplicate originals, made and entered into this ____ day of _____, 20__, by and between the City of Lake City, Party of the First Part, and CGC, Inc. of Duval County of Jacksonville State of Florida hereinafter designated as the CONTRACTOR, Party of the Second Part.

WITNESSETH: That the parties hereto, each in consideration of the Agreements on the part of the other herein contained have mutually agreed and hereby mutually agree, the Party of the First Part for itself and its successors, and the Party of the Second Part for itself, himself, or themselves and its successors, his or their executors, administrators, and assigns as follows:

Article 1. DESCRIPTION. Under this Agreement and Contract the Contractor shall construct:

Taxiway C Realignment and Rehabilitate Transient Apron and Taxilanes

Article 2. In consideration of the payments to be made as hereinafter provided, and of the performance by the Owner of all of the matters and things to be performed by the Owner as herein provided, the Contractor agrees, at his own sole cost and expense, to perform all the labor and services and to furnish all the labor and materials, plant and equipment, necessary to complete in good, substantial workmanlike and approved manner, the work described under Article 1 hereof, within the time hereinafter specified and in accordance with the terms, conditions, and provision of this Contract and with the instructions, orders and direction of the Engineer made in accordance with this Contract.

Article 3. The Owner agrees to pay and the Contractor agrees to accept as full compensation for all work done, and materials furnished, and also for all costs and expenses incurred and loss or damages sustained by reason of the action of the elements, or growing out of the nature of the work, or from any unforeseen obstruction or difficulty encountered in the prosecution of the work, and for all risks of every description connected with the suspension or discontinuance of the work as herein specified, and for faithfully completing the work, and the whole thereof, as herein provided, and for maintaining the work in good condition until the final payment is made, the prices stipulated in the Bid hereto attached and below.

CONTRACT AMOUNT

In Words	In Numerals
Base Bid: \$ eight hundred ninety-four thousand two hundred sixty-seven dollars	\$ 894,267.00
Schedule B1 \$ six hundred thirteen thousand five hundred fifty-seven dollars	\$613,557.75
Schedule C \$ one million one thousand four hundred three dollars and seventy-five cents	\$1,001,403.75
Total Contract Amount \$ two million five hundred nine thousand two hundred twenty-eights dollars and fifty cents	\$2,509,228.50

PERFORMANCE BOND**BOND NUMBER**

PRINCIPAL (Legal Name and Business Address)

STATE OF INCORPORATION

SURETY (Legal Name and Business Address)

CONTRACT NO/CONTRACT DATE

PENAL SUM OF BOND (Expressed in words and numerals)

OBLIGATION

KNOW ALL PERSONS BY THESE PRESENTS, that the above-named PRINCIPAL, hereinafter referred to and called CONTRACTOR, and the above-named SURETY hereby bind themselves unto **City of Lake City, 205 N Marion Avenue, Lake City, FL 32055**, as OBLIGEE, hereinafter referred to and called OWNER, in the penal sum stated above, in lawful money of the United States of America to be paid to OWNER. For payment of the penal sum, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS,

CONTRACTOR has entered into the written contract agreement identified hereinabove with the OWNER for the following project:

Project Name: **Taxiway C Realignment and Rehabilitate Transient Apron and Taxilanes**

Project Location: **Lake City Gateway Airport (LCQ)**

thereto, is incorporated herein by reference and is hereinafter referred to as the Contract.

CONDITION

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION is such that, if CONTRACTOR shall promptly and faithfully perform all undertakings, covenants, terms, conditions and agreements of the Contract during the original term of the Contract and any extensions thereof that are granted by the OWNER, with or without notice to the SURETY, and during the period of any guarantee or warranties required under the Contract, and if CONTRACTOR shall perform and fulfill all undertakings, covenants, terms, conditions and agreements of any and all duly authorized modifications of the Contract that hereafter are made, then this obligation shall be void; otherwise it shall remain in full force and effect subject to the following additional conditions:

1. SURETY, for value received, hereby stipulates and agrees that no change, extension of time, modification, omission, addition or change in or to the Contract, or the work performed thereunder or the specifications accompanying the same, shall in any way affect the SURETY'S obligation on this bond; and SURETY hereby agrees to waive notice of any and all such extensions, modifications, omissions, alterations, and additions to the terms of the Contract, work or specifications.
2. Whenever CONTRACTOR shall be and declared by the OWNER to be in default under the Contract, the Surety shall promptly and at the SURETY'S expense remedy the default by implementing one or more of the following actions:
 - a. Arrange for the CONTRACTOR, with consent of the OWNER, to perform and complete the Contract; or
 - b. Undertake to perform and complete the Contract itself, through its agents or through independent contractors; or
 - c. Obtain bids or negotiated bids from qualified contractors acceptable to the OWNER for a contract for performance and completion of the Contract; arrange for a contract to be prepared for execution by the OWNER and the contractor selected with the OWNER'S

concurrence, to be secured with performance and payment bonds executed by a qualified surety equivalent to the Bonds issued on the Contract; and make available as work progresses (even though there should be a default or a succession of defaults under the contract or contracts of completion arranged under this paragraph) sufficient funds to pay the cost of completion less the balance of the contract price; but not exceeding, including other costs and damages for which the Surety may be liable hereunder, the penal sum of the bond. The term "balance of the contract price", as used in this paragraph, shall mean the total amount payable by OWNER to CONTRACTOR under the Contract and any amendments thereto, disbursed at the rate provided in the original contract, less the amount properly paid by OWNER to CONTRACTOR.

- d. With written consent of the OWNER, SURETY may waive its right to perform and complete, arrange for completion or obtain a new contractor and with reasonable promptness, investigate and determine the amount the SURETY is liable to the OWNER and tender payment therefor to the OWNER.
3. CONTRACTOR and SURETY agree that if in connection with the enforcement of this Bond, the OWNER is required to engage the services of an attorney, that reasonable attorney fees incurred by the OWNER, with or without suit, are in addition to the balance of the contract price.
4. No right of action shall accrue on this bond to or for the use of any person or corporation other than the OWNER named herein or the successors or assigns of the OWNER.

SIGNATURES ON NEXT PAGE

WITNESS

In witness whereof, this instrument is executed this the _____ day of _____, 20__.

INDIVIDUAL PRINCIPAL:

Company Name: _____

Signature: _____

Name and Title: _____

CORPORATE PRINCIPAL:

ATTEST:

Corporate Name: _____

Signature: _____

Signature: _____

Name and Title: _____

Name and Title: _____

(Affix Corporate Seal)

SURETY:

ATTEST:

Surety Name: _____

Signature: _____

Signature: _____

Name and Title: _____

Name and Title: _____

(Affix Seal)

(Attach Power of Attorney)

OWNER ACCEPTANCE

The OWNER approves the form of this Performance Bond.

Date: _____

Signature: _____

Name and Title: _____

ATTEST:

Signature: _____

Name and Title: _____

(Affix Seal)

PAYMENT BONDPRINCIPAL (Legal Name and Business Address)

SURETY (Legal Name and Business Address)

PENAL SUM OF BOND (Expressed in words and numerals)

BOND NUMBERSTATE OF CORPORATION

CONTRACT NO. / CONTRACT DATE

OBLIGATION

KNOW ALL PERSONS BY THESE PRESENTS, that the above-named PRINCIPAL, hereinafter referred to and called CONTRACTOR, and the above-named SURETY hereby bind themselves unto **City of Lake City, 205 N Marion Avenue, Lake City, FL 32055**, as OBLIGEE, hereinafter referred to and called OWNER, in the penal sum stated above, in lawful money of the United States of America to be paid to OWNER. For payment of the penal sum, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS,

CONTRACTOR has entered into the written contract agreement identified hereinabove with the OWNER for the following project:

Project Name: **Taxiway C Realignment and Rehabilitate Transient Apron and Taxilanes**

Project Location: **Lake City Gateway Airport (LCQ)**

which said contract and associated contract documents, including any present or future amendment thereto, is incorporated herein by reference and is hereinafter referred to as the Contract.

CONDITION

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION is such that, if CONTRACTOR shall promptly make payment to all employees, persons, firms or corporations for all incurred indebtedness and just claims for labor, supplies, materials and services furnished for or used in connection with the performance of the Contract, then this obligation shall be void; otherwise it shall remain in full force and effect subject to the following additional conditions:

1. CONTRACTOR and SURETY indemnify and hold harmless the OWNER for all claims, demands, liens or suits that arise from performance of the Contract
2. SURETY, for value received, hereby stipulates and agrees that no change, extension of time, modification, omission, addition or change in or to the Contract, or the work performed thereunder or the specifications accompanying the same, shall in any way affect the SURETY'S obligation on this bond; and SURETY hereby agrees to waive notice of

3. any and all such extensions, modifications, omissions, alterations, and additions to the terms of the Contract, work or specifications.
4. No final settlement between the OWNER and the CONTRACTOR shall abridge the right of any beneficiary hereunder, whose claim may be unsatisfied.

The amount of this bond shall be reduced by and to the extent of any payments made in good faith hereunder.

5. Amounts owed by the OWNER to the CONTRACTOR under the Contract shall be used for the performance of the Contract and to satisfy claims, if any, under any Performance Bond. By the CONTRACTOR furnishing and the OWNER accepting this Bond, they agree that all funds earned by the CONTRACTOR in the performance of the Contract are dedicated to satisfy obligations of the CONTRACTOR and the SURETY under this Bond, subject to the OWNER'S priority to use the funds for the completion of the project.

SIGNATURES ON NEXT PAGE

WITNESS

In witness whereof, this instrument is executed this the _____ day of _____, 20__.

INDIVIDUAL PRINCIPAL:

Company Name: _____

Signature: _____

Name and Title: _____

CORPORATE PRINCIPAL:

ATTEST:

Corporate Name: _____

Signature: _____

Signature: _____

Name and Title _____

Name and Title: _____

(Affix Corporate Seal)

SURETY:

ATTEST:

Surety Name: _____

Signature: _____

Signature: _____

Name and Title: _____

Name and Title: _____

(Affix Seal)
Attorney)

(Attach Power of

OWNER ACCEPTANCE

The OWNER approves the form of this Payment Bond.

Date: _____

Signature: _____

Name and Title: _____

ATTEST:

Signature: _____

Name and Title: _____

(Affix Seal)

City of Lake City
205 N Marion Avenue
Lake City, FL 32055

NOTICE OF AWARD

STATE OF FLORIDA
COUNTY OF COLUMBIA

THIS CONTRACT AWARD made this _____ day of _____, 20____,

by the **City of Lake City, Florida**, hereinafter called the OWNER, to CGC, Inc. hereinafter called the CONTRACTOR, is for the completion of a certain project described as:

Taxiway C Realignment and Rehabilitate Transient Apron and Taxilanes
FDOT FIN Project No. 444409-1

for the use and benefit of the Owner as shown on the plans and described in the specifications as prepared by:

Passero Associates, LLC
4730 Casa Cola Way, Suite 200
St. Augustine, FL 32095

The project consists of the Proposal, dated _____, 20____, plus the following Additives, if applicable: N/A

The consideration to be paid by the Owner to the Contractor for completion of the project in accordance with the contract documents is the sum of:

\$ two million five hundred nine thousand two hundred twenty-eights dollars and fifty cents

(Amount in Written Words)

(\$2,509,228.50)

(Amount in Numerals)

Commencement of work under this contract shall begin not less than five (5) nor more than fifteen (15) days after Contractor's receipt of a Notice to Proceed issued by the Owner and the project is to be fully completed on or before **one hundred thirty-five (135) calendar days** after that specified date unless otherwise subsequently agreed.

SIGNATURES ON THE NEXT PAGE

OWNER:

By: City of Lake City, Florida
Name

Signature

Printed Name

Title

Acknowledgement of Receipt of Contract Award by Contractor:

CGC, Inc.
Name

Signature

Printed Name

Title

Date

City of Lake City



Lake City Gateway Airport (LCQ)

Taxiway C Realignment and Rehabilitate Transient Apron & Taxilanes

Grant Administration, Bid Phase, Construction
Administration and Resident Observation Services

By
Passero Associates, LLC
(Passero Project No. 20070044.023R)

Supplemental Agreement 22-23R

Supplemental Agreement 22-23R
Taxiway C Realignment and Rehabilitate Transient Apron & Taxilanes
for Lake City Gateway Airport (LCQ), Lake City, Florida

PASSERO ASSOCIATES, LLC (PA or Consultant) agrees to perform the following services, in accordance with the terms and conditions of this Supplemental Agreement and the Basic Contract for Professional Consulting Services with the City of Lake City (Client or City), dated August 21, 2017, of which all terms and conditions are incorporated herein by reference, and Attachment B, Federal Contract Provisions:

Project Location: Lake City Gateway Airport (LCQ), Lake City, Florida

Project Description: Professional services for the Taxiway C Realignment and Rehabilitate Transient Apron & Taxilanes construction project involves programming, grant administration, bidding, construction administration and full-time construction observation and quality assurance material testing services.

Scope of Basic Services: Grant Administration & Project Management, Bid Phase, Construction Administration and Resident Observation. (See Attachment A: Scope of Services)

Scope of Special Services: Quality Assurance Material Testing

Client Manager/Project Coordinator: Mrs. Florence Straugh, Airport Manager

PA Program Manager: Mr. Brad Wentz, P.E

PA Project Manager: Mr. Stan Price, P.E.

<u>Basic Services Compensation and Method of Payment:</u>	Not-to-exceed	\$193,385.00
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<u>Special Services Compensation and Method of Payment:</u>	Not-to-Exceed	\$27,815.00
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<u>Total Project Cost:</u>	Not-to-Exceed:	\$221,200.00
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Schedules and Meetings: See Attachment A – Scope of Work

1. Pre-Bid Meeting
- 2.. Pre-Construction Meeting
3. Construction Progress Meeting
4. Substantial Completion Meeting
5. Final Walk-Through Meeting

Deliverables: See Attachment A – VI. Deliverables

"Consultant"
Passero Associates, LLC

BY: _____

Brad Wentz, P.E., Vice President
Typed Name, Title

ATTEST:
BY: _____

Angela Witt, Grants/Contracts Administrator
Name, Title

Date: _____

"Sponsor"
City of Lake City

BY: _____

Stephen M. Witt, Mayor
Typed Name, Title

ATTEST:
BY: _____

Audrey E. Sikes, City Clerk
Name, Title

Date: _____

Schedule A - Scope of Work

Taxiway C Realignment and Transient Apron and Taxilane Rehabilitation (Bidding, Construction Administration, Resident Project Representative and Quality Assurance Material Testing)

Lake City Gateway Airport (LCQ), Lake City, Florida

I. Project Description

Schedule A: The proposed project will consist of the removal and reconstruction of that portion of Taxiway C between Taxiway A and Runway 10-28 at Lake City Gateway Airport. Project elements include pavement and electrical demolition, earthwork excavation, embankment and grading, subbase and limerock base installation, P-401 bituminous paving, pavement marking, relocation and/or new airfield lighting and signage, topsoiling, turfing and overall site restoration.

Schedule B1 and C: The proposed project consists of rehabilitation of transient apron and taxilane pavement at Lake City Gateway Airport. Project elements consist of bituminous pavement milling and full depth pavement removal, P-401 bituminous overlay, new taxiway fillet construction, pavement marking, demolition and installation of aircraft tie down locations for approximately 28,000 square yards of apron and 6700 square yards of existing taxilanes, relocation and/or new airfield edge lighting and signage, removal and installation of new aircraft tie down anchors, topsoiling, turfing and overall site restoration.

Schedule B2: The proposed project consists of rehabilitation of taxilane pavement between existing T-hangars. Project elements consist of 7,725 square yards of bituminous pavement milling, FDOT 334 SP-12.5 bituminous overlay, and new pavement marking. [Note: Schedule B2 CA/RPR services are not included in this proposal. If Schedule B2 is awarded by the City, the Consultant shall negotiate a separate Work Authorization for the CA/RPR effort].

The estimated construction cost of Schedules A, B1, and C is \$1.9 million dollars. The construction contract time is 135 calendar days.

II. Basic Services

Passero Associates, LLC (Consultant) will provide the following basic services to assist the City of Lake City (City) with the grant administration, project management, public advertisement and bidding, construction, and closeout phase of the Taxiway C Realignment and Transient Apron and Taxilane Rehabilitation project.

A. Grant Administration and Project Management Phase:

The Consultant shall assist the City with FAA and FDOT during the bid, award and construction phase. The Consultant shall prepare the required paperwork to secure funds for the Project. The specific services to be provided or furnished for this Phase are the following:

1. Consultant shall prepare the FAA grant application package and coordinate its execution by the City and submission to FAA.
2. Consultant shall coordinate the Engineer's opinion of probable costs for design and construction with existing input in the JACIP
3. Consultant shall sign, stamp, and upload the Engineer's certifications of plans and specifications to JACIP.
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6. Consultant shall provide continued coordination so that Project schedules are met for each phase of work included in this contract. Phases of design are dependent upon timely document.

B. Bid Phase (This service was not included in Design Phase)

1. Consultant will assist the City prepare the legal advertisement of the project. The bid schedule and bid documents will be posted on the City's Procurement website. The Plan Rooms specified in the advertisement will be provided with electronic copies of these documents.
2. Questions from potential bidders will be directed to the City's Procurement department and answered by addendum.
3. Consultant and City will schedule and hold a pre-bid conference at least ten (10) days prior to the scheduled bid opening. The meeting's attendance log will be published on the City's procurement website.
4. Consultant shall prepare addenda, as required, based on Contractor questions, and requested clarifications. The addenda shall be issued to City Procurement department and published on City's procurement website.
5. Consultant will review the bids received for conformance with the contract documents. Consultant will review the contractor's personnel, equipment lists, and references to verify the contractor's qualifications and financial responsibility.
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7. Consultant will prepare conformed copies of the construction Contract and Notice of Award form, and coordinate contractor execution of both documents.
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9. Consultant will coordinate the transmittal of the Notice to Proceed to the contractor, if requested by the City.

C. Construction Administration Phase

The Consultant will provide construction administration services for the construction duration plus pre-construction and project closeout to assist the City during the construction phase of the project. The following services shall be included:

1. Consultant shall assist the City in managing the technical and administrative components of the project.
2. Consultant shall provide consultation and advice to the City during construction, including the holding of a pre-construction conference, attendance at construction coordination meetings and other meetings required during construction. Prepare, review, and distribute minutes of these meetings, if applicable.
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4. Consultant shall review, with the City, alternative construction methods proposed by the contractor, as applicable.
5. Consultant shall review and process supplemental drawings and change orders necessary to properly execute the work within the intended scope and to accommodate changed field conditions.
6. Consultant shall interpret the technical requirements of the bid documents for the City.
7. Consultant shall review and furnish the City one reproducible set of the record drawings (to be completed by the contractor) for the completed project.
8. Consultant shall participate in the pre-final and final inspections of the completed project with City and Airport personnel, the FAA, and the contractor.

D. Resident Observation Phase

The Consultant will provide construction observation services eight (8) hours per day Monday through Friday for a 135-day construction contract time. Additionally, pre-construction (7+ calendar days) and project closeout (7+ calendar days) time is included to assist the city during the initial and closeout portion of the project. This Phase is field-based, and the Consultant shall provide construction observation support by an engineer, resident project representative or supporting professional staff. The following services shall be included:

1. Consultant shall provide full-time observation and monitoring. Full-time observation and monitoring are defined as one resident project representative during day-time work shifts, working 8 hours per day.
2. During critical work phases, such as during the paving operation or night-time work, the Consultant shall supplement full-time construction observation with additional staff to observe the work.
3. Consultant shall provide project updates to the City and airport staff, as requested throughout the life of the project.
4. Consultant shall report regularly to the City pertaining to the construction progress and, based on on-site observations, its compliance to the project plans and specifications.
5. Maintain a project record in accordance with the requirements of the FAA for aviation capital improvement projects.
6. Prepare and submit reports of construction activity observed as required by the City and FAA.
7. Prepare, review, and approve monthly and final payments to the contractor.
8. Coordinate all Quality Assurance testing.
9. Compile all testing results, reports and records required for project and grant closeout, as applicable.

III. Special Services – Quality Assurance Material Testing

- A. The Consultant shall conduct Quality Assurance (QA) material testing for earthwork, limerock base, and P-401 bituminous paving, subcontracting for outside field, laboratory and/or shop tests of construction materials, as required by the plans and specifications.

IV. Clarification of Responsibility

The Client acknowledges that the Contractor, in accordance with the Contract Documents, is solely responsible for the completion of the Project in a quality and timely manner. Passero Associates' (Consultant's) construction-phase work tasks for the Project are limited to those specified in this Scope of Work.

The Client acknowledges that at no time will Passero Associates' responsibilities include supervision or direction of the actual work by the Contractor or its employees, subcontractors, or suppliers.

The Client acknowledges that the Contractor is aware that neither the approval of contractor shop drawings nor the presence of Passero field representatives nor the observation of the work by Passero representatives shall excuse the Contractor in any way from defects discovered in the Work.

The Client acknowledges that the Contractor is responsible for project site safety. Passero staff will not control, direct or be responsible for construction means, methods, techniques, sequences (other

than specified in the Construction Phasing Plan) or procedures in connection with the Contractor's work.

V. Meetings, Presentations and Deliverables

Passero Associates will prepare for and attend the following meetings:

1. Pre-Bid Meeting
2. Pre-Construction Meeting
3. Construction Progress Meeting
4. Substantial Completion Meeting
5. Final Walk-Through Meeting

VI. Deliverables

1. Pre-Bid Meeting Presentation
2. Bid Addenda
3. Bid Tabulation and Recommendation of Award
4. Contractor Pay Application Assistance (and necessary support for DBE participation, certified payrolls, etc.)
5. Continuing project coordination, administration, and progress meetings.
6. Monthly project status updates (as requested).
7. Preparation and distribution of As-Built (Records) Drawings and Airport Layout Plan revisions.
8. Project Test Report and Grant Closeout Documents.

End of Scope of Services

Airport:	Lake City Gateway Airport
Project:	Taxiway C Realignment; Taxilane and Transient Apron Rehabilitation
PA Project No:	20070044.023R
Prepared By:	B. Wentz

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Cal -Tech Testing, Inc.

- Engineering
- Geotechnical
- Environmental

LABORATORIES

P.O. Box 1625 • Lake City, FL 32056
Tel. (386) 755-3633 • Fax (386) 752-5456

7540 103rd Street, Suite 215, Jacksonville, FL 32210
Tel. (904) 381-8901 • Fax (904) 381-8902

April 27, 2022

PASSERO ASSOCIATES, LLC

4730 Casa Cola Way
Suite 200
St. Augustine, Florida 32095

Attention: Brad Wentz, PE

Vice-President / Southeast Services Director

*Subject: Quality Assurance Laboratory and Roadway Testing
Lake City Gateway - Reconfigure Taxiway C & Rehab Terminal Apron*

Dear Mr. Brad Wentz, P.E.:

Cal-Tech Testing, Inc. (CTI) is pleased to submit this proposal to provide Quality Assurance laboratory testing services for the subject project.

Please find the attached Cost Estimates associated with our proposed field and laboratory services. Additional work will be billed at the rates listed on the attached Cost Estimate. Our services will be provided in general accordance with and under the guidelines of the project specifications.

Should you have any question concerning this estimate or the services proposed, please do not hesitate to contact us directly at (386) 755-3633.

Sincerely,

Cal-Tech Testing, Inc.

A. M. Stalvey, Jr.
Vice-President

Enclosures: - Cost Estimate Breakdown

CAL-TECH TESTING, INC.

Passero Associates

Lake City Gateway Airport Reconfigure Taxiway C & Rehab Terminal Apron

Lake City, Florida

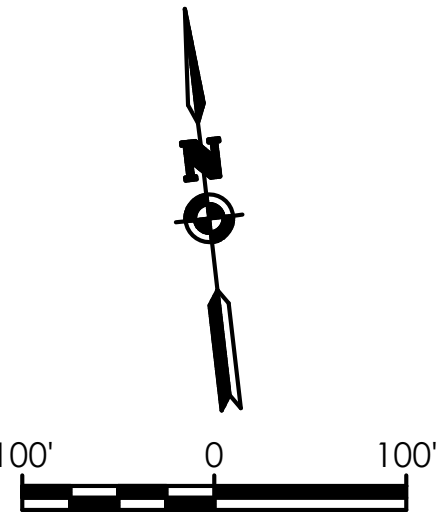
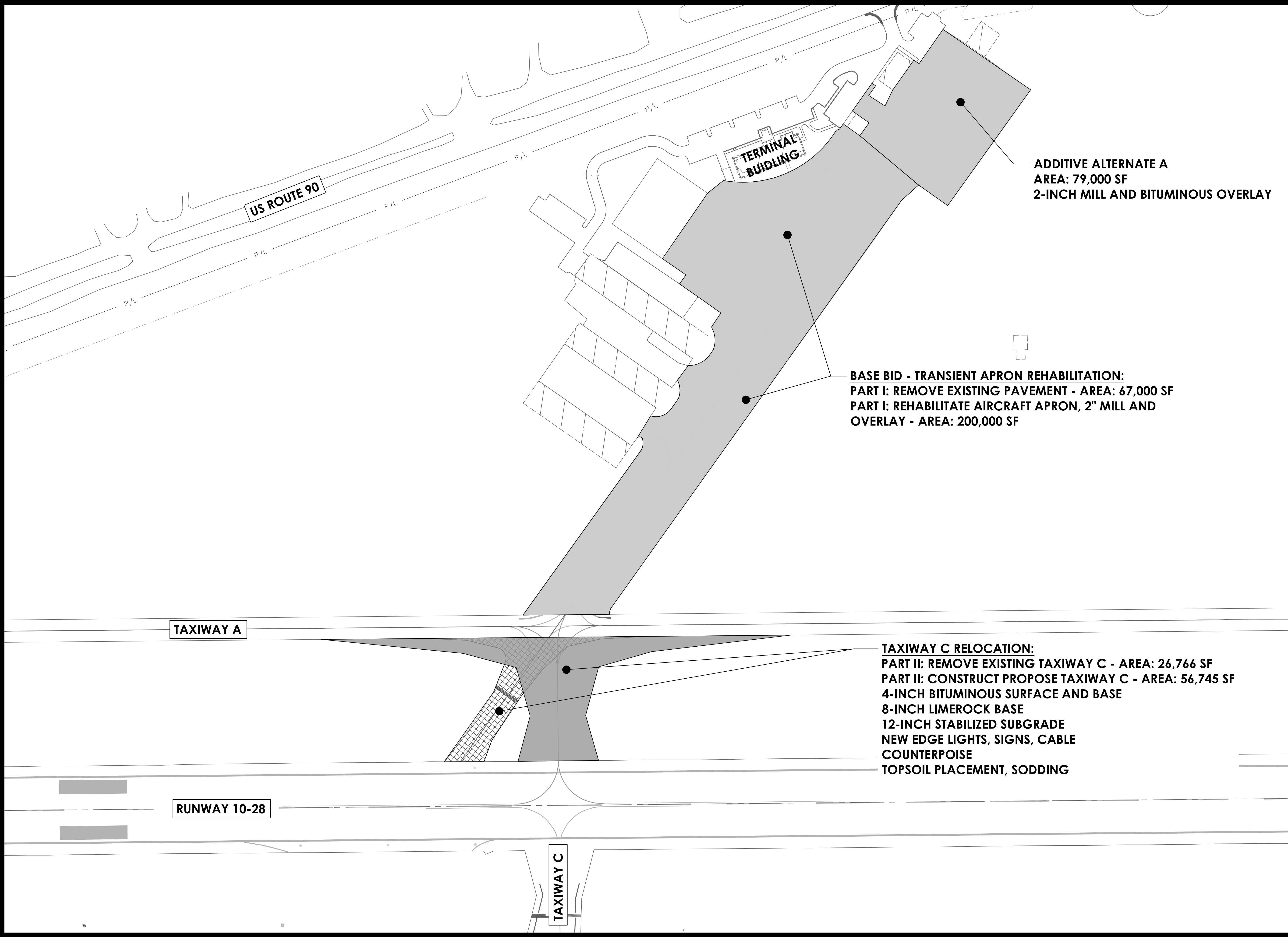
Wednesday, April 27, 2022

DESCRIPTION OF SERVICES		UNIT	UNIT PRICE	ESTIMATED QUANTITY	COST
Laboratory/Field Testing Services					
	Asphalt Plant Quality Assurance 12 Days @ 12 hrs/day	HR	\$85.00	144.0	\$12,240.00
	Asphalt Roadway Quality Assurance 12 Days @ 10 hrs/day	HR	\$70.00	120.0	\$8,400.00
	Concrete Cylinders	Set	\$125.00	6.0	\$750.00
	Concrete Quality Assurance	HR	\$70.00	30.0	\$2,100.00
	LBR (Stabilized Subgrade)	EA	\$300.00	1.0	\$300.00
	Modified Proctor (Lime Rock)	EA	\$115.00	1.0	\$115.00
	Earthwork Quality Assurance	HR	\$60.00	24.0	\$1,440.00
				Subtotal=	\$25,345.00

Engineering Services & Report Preparation					
	Senior Engineer Review	HR	\$125.00	10.0	\$1,250.00
	Project Management	HR	\$125.00	8.0	\$1,000.00
	Clerical/Administration	HR	\$55.00	4.0	\$220.00
				Subtotal =	\$2,470.00

Total = \$27,815.00

Project Sketch



SUBMITTAL
CIP FY 2021

STAMP

OWNER
LAKE CITY, FLORIDA, U.S.A.



**3524 U.S. Highway 90
Lake City, Florida 32055**

Passero Associates
4730 Casa Cola Way, Suite 200
St. Augustine, FL 32095 (904) 757-6106
Project Manager: Bradley J. Wente, P.E.
Prepared By: Bruce C. Bradley EI
www.passero.com

Revisions			
No.	Date	By	Description

These documents ARE COPY RIGHT PROTECTED and have been specifically prepared on behalf of the Project's Owner under the supervision of the Engineer of Record, as sealed by these Drawings. Any reproduction or reuse of these drawings, either electronically or otherwise, without written authorization of the Engineer of Record is strictly prohibited. ©

LOCATION
**LAKE CITY GATEWAY
AIRPORT (LCQ)**
TOWN/CITY: LAKE CITY
COUNTY: COLUMBIA STATE: FLORIDA
PROJECT TITLE

**TAXIWAY C REALIGNMENT
& TRANSIENT APRON
REHABILITATION**

PROJECT NUMBER
20070044.0000

DATE **OCTOBER 2020**

DRAWING TITLE

**GRANT
PRE-APPLICATION
EXHIBIT**

DRAWING NUMBER
1

Environmental Determination Documentation

**FAA ORLANDO AIRPORTS DISTRICT OFFICE – CATEGORICAL EXCLUSION (CATEX)
SHORT FORM**

Airport: Lake City Gateway Airport (LCQ) Project Title: Taxiway C Realignment & Transient Apron Rehab

Use this CATEX Short Form if the Proposed Action is a federal action subject to NEPA and normally would not individually or cumulatively have a significant effect on the human environment. **Identify the applicable paragraph on the line below from FAA Order 1050.1F, paragraphs 5-6.1 through 5-6.6 for the Proposed Action.**

FAA Order 1050.1F, paragraph 5-6.1(o).

List all components of the Proposed Action and Connected Actions (if any) on a separate sheet. *A CATEX should not be used for a segment or an interdependent part of a larger proposed action.* **Include** a summary of existing conditions at the Proposed Action site. **Attach** a site map identifying the Proposed Action area on the airport's current ALP and a recent aerial of the Proposed Action area.

Certify that the Proposed Action and Connected Actions are **NOT** likely to have extraordinary circumstances or significant impacts. Significance thresholds and factors to consider are in FAA Order 1050.1F Exhibit 4-1. Extraordinary circumstances are listed in FAA Order 1050.1F paragraph 5-2, and summarized below:

- An adverse effect on cultural resources protected under the National Historic Preservation Act of 1966, as amended, 54 U.S.C. §300101 et seq.;
- An impact on properties protected under Section 4(f);
- An impact on natural, ecological, or scenic resources of Federal, state, tribal, or local significance (e.g., federally listed or proposed endangered, threatened, or candidate species, or designated or proposed critical habitat under the Endangered Species Act, 16 U.S.C. §§ 1531-1544);
- An impact on the following resources: resources protected by the Fish and Wildlife Coordination Act, 16 U.S.C. §§ 661-667d; wetlands; floodplains; coastal zones; national marine sanctuaries; wilderness areas; National Resource Conservation Service-designated prime and unique farmlands; energy supply and natural resources; resources protected under the Wild and Scenic Rivers Act, 16 U.S.C. §§ 1271-1287, and rivers or river segments listed on the Nationwide Rivers Inventory (NRI); and solid waste management;
- A division or disruption of an established community, or a disruption of orderly, planned development, or an inconsistency with plans or goals that have been adopted by the community in which the project is located;
- An increase in congestion from surface transportation (by causing decrease in level of service below acceptable levels determined by appropriate transportation agency, such as a highway agency);
- An impact on noise levels of noise sensitive areas;
- An impact on air quality or violation of Federal, state, tribal, or local air quality standards under the Clean Air Act, 42 U.S.C. §§ 7401-7671q;
- An impact on water quality, sole source aquifers, a public water supply system, or state or tribal water quality standards established under the Clean Water Act, 33 U.S.C. §§ 1251-1387, and the Safe Drinking Water Act, 42 U.S.C. §§ 300f-300j-26;
- Impacts on the quality of the human environment that are likely to be highly controversial on environmental grounds. The term "highly controversial on environmental grounds" means there is a substantial dispute involving reasonable disagreement over the degree, extent, or nature of a proposed action's environmental impacts or over the action's risks of causing environmental harm.
- Likelihood to be inconsistent with any Federal, state, tribal, or local law relating to the environmental aspects of the proposed action; or
- Likelihood to directly, indirectly, or cumulatively create a significant impact on the human environment, including, but not limited to, actions likely to cause a significant lighting impact on residential areas or commercial use of business properties, likely to cause a significant impact on the visual nature of surrounding land uses, likely to cause environmental contamination by hazardous materials, or likely to disturb an existing hazardous material contamination site such that new environmental contamination risks are created.

Based on the information in this Short Form CATEX and supporting information, I certify that the Proposed Action and Connected Actions meet(s) all requirements for a CATEX in accordance with FAA Order 1050.F and do not have any extraordinary circumstances or significant impacts.

Signature of Authorized Airport Representative Date

FAA Determination (signature of Program Manager):

Categorically Excluded: _____ Date: _____

Requires further environmental analysis: _____ Date: _____

CATEGORICAL EXCLUSION ENVIRONMENTAL DETERMINATION CHECKLIST

Airport: **Lake City Gateway Airport (LCQ)**

Prepared and certified by: **Passero Associates, LLC**

Date: **5/22/2022**

	YES**	NO	COMMENTS
THE PROPOSED ACTION MUST BE LISTED IN FAA ORDER 1050.1F PARAS. 5-6.1-5-6.6 AS AN ACTION THAT WOULD NORMALLY BE CATEGORICALLY EXCLUDED			CatEx under FAA Order 1050.1F, paragraph 5-6.1(o)
THE PROPOSED ACTION CONSISTS OF:			
Helicopter facilities or operations		x	
Land acquisition		x	
New airport serving general aviation		x	
Access or service road construction		x	
New airport location		x	
New runway		x	
Runway extension, strengthening, reconstruction, resurfacing or widening		X	
Converting prime or unique farmland		x	
Runway Safety Area (RSA) improvements		x	
ILS or ALS installation		x	
Airport development (hangars, terminal expansion)		x	
On-airport aboveground or underground fuel storage tanks		x	
Construction, reconstruction, or relocation of an ATCT		x	
THE PROPOSED ACTION WILL AFFECT:			
Historic/Archeological/Cultural Resources		x	
Section 4(f) or 6(f) resources		x	
Federally listed, endangered, threatened, or candidate species, or designated/proposed critical habitat		X	
Federal, state, tribal, or local natural, ecological, or scenic resources		X	
Wetlands, floodplains, waterways		x	
Energy supply or natural resources		x	
Protected rivers or river segments		x	
Established community(s), planned development, or plans/goals adopted by the local community		X	
Surface vehicular traffic (reduce LOS)		x	
Air quality or violate Federal, state, tribal or local standards		x	
Water quality, a sole source aquifer, public water supply system, or federal, state, or tribal water quality standards		X	
THE PROPOSED ACTION IS LIKELY TO:			
Be Highly Controversial on Environmental Grounds		x	
Be Inconsistent with Federal, state, tribal, or local law relating to environmental aspects		X	
Cause residential or business relocations		x	
Increase noise levels over Noise Sensitive Land Uses within the 65 dBA noise contour or newly include Noise Sensitive Land Uses within the 65 dBA noise contour.		X	
Cause Environmental Justice Impacts		x	
Contain Hazardous Materials or Affect Hazardous Materials/Sites		X	
Create a Wildlife Hazard per AC 150/5200-33		x	
Increase lighting impacts on residential communities or impact the visual nature of surrounding land uses		X	

** Attach detailed explanations or analysis for all "yes" answers on a separate sheet that supports a Categorical Exclusion determination.

Independent Cost (Fee) Estimate

James L. Pearce, P.E
Civil Engineer

1013 Andrea Way
St Johns, Florida 32259
(904) 551-2109
e-mail: jpearce@jpearcelaw.com

May 5, 2022

Mrs. Florence Straugh
Airport Manager
City of Lake City
3524 East US Hwy 90
Lake City, FL 32055

and

Mr. Brad Byrd
Operations Coordinator
205 N. Marion Ave.
Lake City, FL 32055

Ref: Lake City Gateway Airport
Taxiway C Realignment, SA 21-23 and
Rehabilitate Transient Apron and Taxilanes, SA 21-24
Independent Review of Consultant Fee to Provide
Engineering Service During Construction for Both Projects
Lake City PO NO.: TBD

Dear Mrs. Straugh and Mr. Byrd,

The Purpose of this letter is to communicate my opinion of cost of consulting services for the Taxiway C Realignment, and Rehabilitate Transient Apron and Taxilanes, at the Lake City Gateway. FAA and FDOT Project Numbers TBD. Attached to this letter are the Scope of Services developed by Passero Associates, LLC, **Exhibit A** and our itemized Estimate of Work with our estimate of man hours and average hourly rates, **Exhibit B**.

We were asked to review the scope of work prepared by Passero and Associates and prepare and Independent Estimate of the Consulting Fee to provide Project Administration and Construction Observation and Quality Assurance Testing for the project. We have estimated the consultant fee to be \$209,400.00. We were not provided Passero's sub-consultant fee quotes and therefore estimated the fees based on past experience with similar types of work at a total of \$10,000.00 and did not get quotes from others. I have estimated

Mrs. Straugh
May 5, 2022
Page 2 of 2

the total Consultant fee for engineering services during construction to be \$219,400.00. This fee estimate includes assisting Lake City with FAA and FDOT grant applications, assisting with the advertisement and bidding process, contractor and bid evaluations, shop drawing review and approval, 96 days of field observation and expenses, and final project and grant closeout.

Thank you for choosing our firm in this important matter. Please let us know if there are any questions or if you need anything else concerning this project. We look forward to working with you in the future.

Warmest Regards,

A handwritten signature in blue ink, appearing to read "James L. Pearce".

James L. Pearce, P.E., Esq.

Schedule A - Scope of Work

Taxiway C Realignment and Transient Apron and Taxilane Rehabilitation (Bidding, Construction Administration, Resident Project Representative and Quality Assurance Material Testing)

Lake City Gateway Airport (LCQ), Lake City, Florida

I. Project Description

Schedule A: The proposed project will consist of the removal and reconstruction of that portion of Taxiway C between Taxiway A and Runway 10-28 at Lake City Gateway Airport. Project elements include pavement and electrical demolition, earthwork excavation, embankment and grading, subbase and limerock base installation, P-401 bituminous paving, pavement marking, relocation and/or new airfield lighting and signage, topsoiling, turfing and overall site restoration.

Schedule B1 and C: The proposed project consists of rehabilitation of transient apron and taxilane pavement at Lake City Gateway Airport. Project elements consist of bituminous pavement milling and full depth pavement removal, P-401 bituminous overlay, new taxiway fillet construction, pavement marking, demolition and installation of aircraft tie down locations for approximately 28,000 square yards of apron and 6700 square yards of existing taxilanes, relocation and/or new airfield edge lighting and signage, topsoiling, turfing and overall site restoration.

Schedule B2: The proposed project consists of rehabilitation of transient apron and taxilane pavement between existing T-hangars. Project elements consist of 7725 square yards of bituminous pavement milling, FDOT 334 SP-12.5 bituminous overlay, new pavement marking and overall site restoration. [Schedule B2 CA/RPR services are not included in this proposal. If Schedule B2 is awarded by the City, the Consultant shall negotiate a separate Work Authorization for the CA/RPR effort].

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8. Consultant shall participate in the pre-final and final inspections of the completed project with City and Airport personnel, the FAA, and the contractor.

D. Resident Observation Phase

The Consultant will provide construction observation services eight (8) hours per day Monday through Friday for a 135-day construction contract time. Additionally, pre-construction (7+ calendar days) and project closeout (7+ calendar days) time is included to assist the city during the initial and closeout portion of the project. This Phase is field-based, and the Consultant shall provide construction observation support by an engineer, resident project representative or supporting professional staff. The following services shall be included:

1. Consultant shall provide full-time observation and monitoring. Full-time observation and monitoring are defined as one resident project representative during day-time work shifts, working 8 hours per day.
2. During critical work phases, such as during the paving operation or night-time work, the Consultant shall supplement full-time construction observation.
3. Consultant shall provide project updates to the City and airport staff, as requested throughout the life of the project.
4. Consultant shall report regularly to the City pertaining to the construction progress and, based on on-site observations, its compliance to the project plans and specifications.
5. Maintain a project record in accordance with the requirements of the FAA for aviation capital improvement projects.
6. Prepare and submit reports of construction activity observed as required by the City and FAA.
7. Prepare, review, and approve monthly and final payments to the contractor.
8. Coordinate all Quality Assurance testing.
9. Compile all testing results, reports and records required for project and grant closeout, as applicable.

III. Special Services – Quality Assurance Material Testing

- A. The Consultant shall conduct Quality Assurance (QA) material testing for earthwork, limerock base, and P-401 bituminous paving, subcontracting for outside field, laboratory and/or shop tests of construction materials, as required by the plans and specifications.

IV. Clarification of Responsibility

The Client acknowledges that the Contractor, in accordance with the Contract Documents, is solely responsible for the completion of the Project in a quality and timely manner. Passero Associates' (Consultant's) construction-phase work tasks for the Project are limited to those specified in this Scope of Work.

The Client acknowledges that at no time will Passero Associates' responsibilities include supervision or direction of the actual work by the Contractor or its employees, subcontractors, or suppliers.

The Client acknowledges that the Contractor is aware that neither the approval of contractor shop drawings nor the presence of Passero field representatives nor the observation of the work by Passero representatives shall excuse the Contractor in any way from defects discovered in the Work.

The Client acknowledges that the Contractor is responsible for project site safety. Passero staff will not control, direct or be responsible for construction means, methods, techniques, sequences (other than specified in the Construction Phasing Plan) or procedures in connection with the Contractor's work.

V. Meetings, Presentations and Deliverables

Passero Associates will prepare for and attend the following meetings:

1. Pre-Bid Meeting
2. Pre-Construction Meeting
3. Construction Progress Meeting
4. Substantial Completion Meeting
5. Final Walk-Through Meeting

VI. Deliverables

1. Pre-Bid Meeting Presentation
2. Bid Addenda
3. Bid Tabulation and Recommendation of Award
4. Contractor Pay Application Assistance (and necessary support for DBE participation, certified payrolls, etc.)
5. Continuing project coordination, administration, and progress meetings.
6. Monthly project status updates (as requested).
7. Preparation and distribution of As-Built (Records) Drawings and Airport Layout Plan revisions.
8. Project Test Report and Grant Closeout Documents.

End of Scope of Services

**ESTIMATE OF CONSULTING/ENGINEERING SERVICES
FOR
CONSTRUCTION ADMINISTRATION AND OBSERVATION DURING
REHABILITATE TRANSIENT APRON AND TAXILANES - Lake City Gateway Airport**

PROJECT SERVICES

Print Date:

5-May-22

Project Task	PM/Engr	Technician	Clerical
Grant Administration			
Grant Application and Coordination	24	0	4
Prepare and Submit OE/AAA Airspace and JACIP	24	0	4
Project Management and Grant Closeout	24	0	4
Bidding			
Coordinate and Assist City with Bid Advertisement	8	0	4
Respond to Questions During Bidding	16	0	0
Coordinate and Facilitate Pre-Bid Meeting	12	0	4
Evaluate Contractors and Prepare Bid Tabulation	8	0	4
Prepare Conformed Copies of P&S for Execution	8	0	0
Review Executed Docs and Distribute	8	0	4
Assit with Notice to Proceed	8	0	0
Construction Adminsitration			
Assist City w/ Technical and Administration	32	0	8
Assist City w/ Conferences and Meetings	32	0	8
Shop Drawing Review	32	0	16
Review and Approve Alternative Const. Methods	16	0	0
Review and Approve Change Orders	16	0	8
Final Inspections and As-Builts	16	0	8
Construction Observation			
Full Time Field Observation	24	768	0
Critical Work Observation	8	40	0
Progress Reports	0	24	0
Daily Record of Progress	0	96	0
Review and Approve Pay Requests	8	24	12
Coordinate and Observe QA Testing	0	40	0
Total Hours	324	992	88

COST	Total Hours	324	992	88	
	Category	Hours	Rate	Total	Use
	PM	80	\$ 90.00	\$ 7,200.00	
	Jr. Engineer	244	\$ 70.00	\$ 17,080.00	
	Technician/Observer	992	\$ 40.00	\$ 39,680.00	
	Clerical	88	\$ 25.00	\$ 2,200.00	
	Sub-Total Labor			\$ 66,160.00	
	Overhead	165.00%		\$ 109,164.00	
				\$ 175,324.00	
	Fee Above Labor Costs (12%)	12%		\$ 21,038.88	
	SUB-TOTAL DESIGN LABOR			\$ 196,362.88	
OTHER DIRECT COSTS					
				Total	Use
	Travel (115 trips @\$100.00)			\$ 11,500.00	
	Reproduction Mail Etc.			\$ 1,500.00	
				\$ -	
	SUB-TOTAL ODCs			\$ 13,000.00	
	TOTAL ENGINEERING SERVICES FEE			\$ 209,362.88	\$ 209,400.00
SUBCONSULTANTS					
	Topographic Surveying Verification (Estimated)			\$ 4,000.00	
	Quality Assurance Testing (Estimated)			\$ 6,000.00	
				\$ 10,000.00	
	Markup	0%		\$ -	
	TOTAL SUBCONSULTANTS			\$ 10,000.00	\$ 10,000.00
	TOTAL CONSULTANT FEE				\$ 219,400.00

Project Schedule

**Lake City Gateway Airport (LCQ)
Airport Improvement Program**

2022 Grant Application

Project Schedule

Project: Taxiway C Realignment and Transient Apron Rehabilitation

Proposed Project Schedule:

Dates:

Submittal of Project Grant Application to FAA	06/2022
Grant Offer Submitted to Sponsor	08/2022
Execution of FAA Grant	09/2022
Construction Start	10/2022
Project Completion	04/2023
Final Inspection	05/2023
Grant Close-Out	06/2023

Sponsor Certifications to the FAA

Construction Project Final Acceptance
Drug-Free Workplace
Equipment and Construction Contracts
Project Plans and Specifications
Selection of Consultants
Conflict of Interest



U.S. Department
of Transportation
**Federal Aviation
Administration**

FAA Form 5100-129, Construction Project Final Acceptance – Airport Improvement Program Sponsor Certification

Paperwork Reduction Act Burden Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.

Construction Project Final Acceptance Airport Improvement Program Sponsor Certification

Sponsor: City of Lake City, Florida

Airport: Lake City Gateway Airport (LCQ)

Project Number:

Description of Work: Rehabilitation of approximately 350,000 sq. ft. of airport apron pavement.
Realignment of Taxiway C connector from the terminal apron to create a 90-degree intersection with Runway 10-28. Propose shift of Taxiway C connector.

Application

49 USC § 47105(d), authorizes the Secretary to require me certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program. General standards for final acceptance and close out of federally funded construction projects are in 2 CFR § 200.343 – Closeout and supplemented by FAA Order 5100.38. The sponsor must determine that project costs are accurate and proper in accordance with specific requirements of the grant agreement and contract documents.

Certification Statements

Except for certification statements below marked not applicable (N/A), this list includes major requirements of the construction project. Selecting “Yes” represents sponsor acknowledgment and confirmation of the certification statement. The term “will” means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. The personnel engaged in project administration, engineering supervision, project inspection, and acceptance testing were or will be determined to be qualified and competent to perform the work (Grant Assurance).
☒ Yes ☐ No ☐ N/A
2. Construction records, including daily logs, were or will be kept by the resident engineer/construction inspector that fully document contractor's performance in complying with:
 - a. Technical standards (Advisory Circular (AC) 150/5370-12);
 - b. Contract requirements (2 CFR part 200 and FAA Order 5100.38); and
 - c. Construction safety and phasing plan measures (AC 150/5370-2).☒ Yes ☐ No ☐ N/A
3. All acceptance tests specified in the project specifications were or will be performed and documented. (AC 150/5370-12).
☒ Yes ☐ No ☐ N/A

4. Sponsor has taken or will take appropriate corrective action for any test result outside of allowable tolerances (AC 150/5370-12).
☒ Yes ☐ No ☐ N/A
5. Pay reduction factors required by the specifications were applied or will be applied in computing final payments with a summary made available to the FAA (AC 150/5370-10).
☒ Yes ☐ No ☐ N/A
6. Sponsor has notified, or will promptly notify the Federal Aviation Administration (FAA) of the following occurrences:
- a. Violations of any federal requirements set forth or included by reference in the contract documents (2 CFR part 200);
 - b. Disputes or complaints concerning federal labor standards (29 CFR part 5); and
 - c. Violations of or complaints addressing conformance with Equal Employment Opportunity or Disadvantaged Business Enterprise requirements (41 CFR Chapter 60 and 49 CFR part 26).
- ☒ Yes ☐ No ☐ N/A
7. Weekly payroll records and statements of compliance were or will be submitted by the prime contractor and reviewed by the sponsor for conformance with federal labor and civil rights requirements as required by FAA and U.S. Department of Labor (29 CFR Part 5).
☒ Yes ☐ No ☐ N/A
8. Payments to the contractor were or will be made in conformance with federal requirements and contract provisions using sponsor internal controls that include:
- a. Retaining source documentation of payments and verifying contractor billing statements against actual performance (2 CFR § 200.302 and FAA Order 5100.38);
 - b. Prompt payment of subcontractors for satisfactory performance of work (49 CFR § 26.29);
 - c. Release of applicable retainage upon satisfactory performance of work (49 CFR § 26.29); and
 - d. Verification that payments to DBEs represent work the DBE performed by carrying out a commercially useful function (49 CFR §26.55).
- ☒ Yes ☐ No ☐ N/A
9. A final project inspection was or will be conducted with representatives of the sponsor and the contractor present that ensure:
- a. Physical completion of project work in conformance with approved plans and specifications (Order 5100.38);
 - b. Necessary actions to correct punch list items identified during final inspection are complete (Order 5100.38); and
 - c. Preparation of a record of final inspection and distribution to parties to the contract (Order 5100.38);
- ☒ Yes ☐ No ☐ N/A
10. The project was or will be accomplished without material deviations, changes, or modifications from approved plans and specifications, except as approved by the FAA (Order 5100.38).
☒ Yes ☐ No ☐ N/A

11. The construction of all buildings have complied or will comply with the seismic construction requirements of 49 CFR § 41.120.

☐ Yes ☐ No ☒ N/A

12. For development projects, sponsor has taken or will take the following close-out actions:

- a. Submit to the FAA a final test and quality assurance report summarizing acceptance test results, as applicable (Grant Condition);
- b. Complete all environmental requirements as established within the project environmental determination (Order 5100.38); and
- c. Prepare and retain as-built plans (Order 5100.38).

☒ Yes ☐ No ☐ N/A

13. Sponsor has revised or will revise their airport layout plan (ALP) that reflects improvements made and has submitted or will submit an updated ALP to the FAA no later than 90 days from the period of performance end date. (49 USC § 47107 and Order 5100.38).

☒ Yes ☐ No ☐ N/A

Attach documentation clarifying any above item marked with "No" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

Executed on this day of June , 2022 .

Name of Sponsor: City of Lake City, Florida

Name of Sponsor's Authorized Official: Stephen Witt

Title of Sponsor's Authorized Official: City Mayor

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

[Submit by Email](#)



U.S. Department
of Transportation
**Federal Aviation
Administration**

FAA Form 5100-130, Drug-Free Workplace – Airport Improvement Program Sponsor Certification

Paperwork Reduction Act Burden Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.

Drug-Free Workplace Airport Improvement Program Sponsor Certification

Sponsor: City of Lake City, Florida

Airport: Lake City Gateway Airport (LCQ)

Project Number:

Description of Work: Rehabilitation of approximately 350,000 sq. ft. of airport apron pavement. Realignment of Taxiway C connector from the terminal apron to create a 90-degree intersection with Runway 10-28. Propose shift of Taxiway C connector.

Application

49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). General requirements on the drug-free workplace within federal grant programs are described in 2 CFR part 182. Sponsors are required to certify they will be, or will continue to provide, a drug-free workplace in accordance with the regulation. The AIP project grant agreement contains specific assurances on the Drug-Free Workplace Act of 1988.

Certification Statements

Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting "Yes" represents sponsor acknowledgement and confirmation of the certification statement. The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. A statement has been or will be published prior to commencement of project notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the sponsor's workplace, and specifying the actions to be taken against employees for violation of such prohibition (2 CFR § 182.205).

☒ Yes ☐ No ☐ N/A

2. An ongoing drug-free awareness program (2 CFR § 182.215) has been or will be established prior to commencement of project to inform employees about:
 - a. The dangers of drug abuse in the workplace;
 - b. The sponsor's policy of maintaining a drug-free workplace;
 - c. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

☒ Yes ☐ No ☐ N/A

3. Each employee to be engaged in the performance of the work has been or will be given a copy of the statement required within item 1 above prior to commencement of project (2 CFR § 182.210).

☒ Yes ☐ No ☐ N/A

4. Employees have been or will be notified in the statement required by item 1 above that, as a condition employment under the grant (2 CFR § 182.205(c)), the employee will:

- a. Abide by the terms of the statement; and
- b. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.

☒ Yes ☐ No ☐ N/A

5. The Federal Aviation Administration (FAA) will be notified in writing within 10 calendar days after receiving notice under item 4b above from an employee or otherwise receiving actual notice of such conviction (2 CFR § 182.225). Employers of convicted employees must provide notice, including position title of the employee, to the FAA (2 CFR § 182.300).

☐ Yes ☐ No ☐ N/A

6. One of the following actions (2 CFR § 182.225(b)) will be taken within 30 calendar days of receiving a notice under item 4b above with respect to any employee who is so convicted:

- a. Take appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; and
- b. Require such employee to participate satisfactorily in drug abuse assistance or rehabilitation programs approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency.

☒ Yes ☐ No ☐ N/A

7. A good faith effort will be made, on a continuous basis, to maintain a drug-free workplace through implementation of items 1 through 6 above (2 CFR § 182.200).

☒ Yes ☐ No ☐ N/A

Site(s) of performance of work (2 CFR § 182.230):

Location 1

Name of Location: Lake City Gateway Airport (LCQ)

Address: 3524 E US Hwy 90, Lake City, FL 32055

Location 2 (if applicable)

Name of Location:

Address:

Location 3 (if applicable)

Name of Location:

Address:

Attach documentation clarifying any above item marked with a "No" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

Executed on this day of June , 2022 .

Name of Sponsor: City of Lake City, Florida

Name of Sponsor's Authorized Official: Stephen Witt

Title of Sponsor's Authorized Official: City Mayor

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

Submit by Email



U.S. Department
of Transportation
**Federal Aviation
Administration**

FAA Form 5100-131, Equipment and Construction Contracts – Airport Improvement Sponsor Certification

Paperwork Reduction Act Burden Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.

Equipment and Construction Contracts Airport Improvement Sponsor Certification

Sponsor: City of Lake City, Florida

Airport: Lake City Gateway Airport (LCQ)

Project Number:

Description of Work: Rehabilitation of approximately 350,000 sq. ft. of airport apron pavement. Realignment of Taxiway C connector from the terminal apron to create a 90-degree intersection with Runway 10-28. Propose shift of Taxiway C connector.

Application

49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). General procurement standards for equipment and construction contracts within Federal grant programs are described in 2 CFR §§ 200.317-200.326. Labor and Civil Rights Standards applicable to the AIP are established by the Department of Labor (www.dol.gov) AIP Grant Assurance C.1—General Federal Requirements identifies all applicable Federal Laws, regulations, executive orders, policies, guidelines and requirements for assistance under the AIP. Sponsors may use state and local procedures provided the procurement conforms to these federal standards.

This certification applies to all equipment and construction projects. Equipment projects may or may not employ laborers and mechanics that qualify the project as a “covered contract” under requirements established by the Department of Labor requirements. Sponsor shall provide appropriate responses to the certification statements that reflect the character of the project regardless of whether the contract is for a construction project or an equipment project.

Certification Statements

Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting “Yes” represents sponsor acknowledgement and confirmation of the certification statement. The term “will” means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. A written code or standard of conduct is or will be in effect prior to commencement of the project that governs the performance of the sponsor’s officers, employees, or agents in soliciting, awarding and administering procurement contracts (2 CFR § 200.318).

☒ Yes ☐ No ☐ N/A

2. For all contracts, qualified and competent personnel are or will be engaged to perform contract administration, engineering supervision, construction inspection, and testing (Grant Assurance C.17).
- ☒ Yes ☐ No ☐ N/A
3. Sponsors that are required to have a Disadvantage Business Enterprise (DBE) program on file with the FAA have included or will include clauses required by Title VI of the Civil Rights Act and 49 CFR Part 26 for Disadvantaged Business Enterprises in all contracts and subcontracts.
- ☒ Yes ☐ No ☐ N/A
4. Sponsors required to have a DBE program on file with the FAA have implemented or will implement monitoring and enforcement measures that:
- a. Ensure work committed to Disadvantaged Business Enterprises at contract award is actually performed by the named DBEs (49 CFR § 26.37(b));
 - b. Include written certification that the sponsor has reviewed contract records and has monitored work sites for performance by DBE firms (49 CFR § 26.37(b)); and
 - c. Provides for a running tally of payments made to DBE firms and a means for comparing actual attainments (i.e. payments) to original commitments (49 CFR § 26.37(c)).
- ☒ Yes ☐ No ☐ N/A
5. Sponsor procurement actions using the competitive sealed bid method (2 CFR § 200.320(c)). was or will be:
- a. Publicly advertised, allowing a sufficient response time to solicit an adequate number of interested contractors or vendors;
 - b. Prepared to include a complete, adequate and realistic specification that defines the items or services in sufficient detail to allow prospective bidders to respond;
 - c. Publicly opened at a time and place prescribed in the invitation for bids; and
 - d. Prepared in a manner that result in a firm fixed price contract award to the lowest responsive and responsible bidder.
- ☒ Yes ☐ No ☐ N/A
6. For projects the Sponsor proposes to use the competitive proposal procurement method (2 CFR § 200.320(d)), Sponsor has requested or will request FAA approval prior to proceeding with a competitive proposal procurement by submitting to the FAA the following:
- a. Written justification that supports use of competitive proposal method in lieu of the preferred sealed bid procurement method;
 - b. Plan for publicizing and soliciting an adequate number of qualified sources; and
 - c. Listing of evaluation factors along with relative importance of the factors.
- ☒ Yes ☐ No ☐ N/A
7. For construction and equipment installation projects, the bid solicitation includes or will include the current federal wage rate schedule(s) for the appropriate type of work classifications (2 CFR Part 200, Appendix II).
- ☒ Yes ☐ No ☐ N/A

8. Concurrence was or will be obtained from the Federal Aviation Administration (FAA) prior to contract award under any of the following circumstances (Order 5100.38D):

- a. Only one qualified person/firm submits a responsive bid;
- b. Award is to be made to other than the lowest responsible bidder; and
- c. Life cycle costing is a factor in selecting the lowest responsive bidder.

☒ Yes ☐ No ☐ N/A

9. All construction and equipment installation contracts contain or will contain provisions for:

- a. Access to Records (§ 200.336)
- b. Buy American Preferences (Title 49 U.S.C. § 50101)
- c. Civil Rights - General Provisions and Title VI Assurances(41 CFR part 60)
- d. Federal Fair Labor Standards (29 U.S.C. § 201, et seq)
- e. Occupational Safety and Health Act requirements (20 CFR part 1920)
- f. Seismic Safety – building construction (49 CFR part 41)
- g. State Energy Conservation Requirements - as applicable(2 CFR part 200, Appendix II)
- h. U.S. Trade Restriction (49 CFR part 30)
- i. Veterans Preference (49 USC § 47112(c))

☒ Yes ☐ No ☐ N/A

10. All construction and equipment installation contracts exceeding \$2,000 contain or will contain the provisions established by:

- a. Davis-Bacon and Related Acts (29 CFR part 5)
- b. Copeland “Anti-Kickback” Act (29 CFR parts 3 and 5)

☒ Yes ☐ No ☐ N/A

11. All construction and equipment installation contracts exceeding \$3,000 contain or will contain a contract provision that discourages distracted driving (E.O. 13513).

☒ Yes ☐ No ☐ N/A

12. All contracts exceeding \$10,000 contain or will contain the following provisions as applicable:

- a. Construction and equipment installation projects - Applicable clauses from 41 CFR Part 60 for compliance with Executive Orders 11246 and 11375 on Equal Employment Opportunity;
- b. Construction and equipment installation - Contract Clause prohibiting segregated facilities in accordance with 41 CFR part 60-1.8;
- c. Requirement to maximize use of products containing recovered materials in accordance with 2 CFR § 200.322 and 40 CFR part 247; and
- d. Provisions that address termination for cause and termination for convenience (2 CFR Part 200, Appendix II).

☒ Yes ☐ No ☐ N/A

13. All contracts and subcontracts exceeding \$25,000: Measures are in place or will be in place (e.g. checking the System for Award Management) that ensure contracts and subcontracts are not awarded to individuals or firms suspended, debarred, or excluded from participating in federally assisted projects (2 CFR parts 180 and 1200).

☒ Yes ☐ No ☐ N/A

14. Contracts exceeding the simplified acquisition threshold (currently \$250,000) include or will include provisions, as applicable, that address the following:

- a. Construction and equipment installation contracts - a bid guarantee of 5%, a performance bond of 100%, and a payment bond of 100% (2 CFR § 200.325);
- b. Construction and equipment installation contracts - requirements of the Contract Work Hours and Safety Standards Act (40 USC 3701-3708, Sections 103 and 107);
- c. Restrictions on Lobbying and Influencing (2 CFR part 200, Appendix II);
- d. Conditions specifying administrative, contractual and legal remedies for instances where contractor or vendor violate or breach the terms and conditions of the contract (2 CFR §200, Appendix II); and
- e. All Contracts - Applicable standards and requirements issued under Section 306 of the Clean Air Act (42 USC 7401-7671q), Section 508 of the Clean Water Act (33 USC 1251-1387, and Executive Order 11738.

☒ Yes ☐ No ☐ N/A

Attach documentation clarifying any above item marked with "No" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

Executed on this day of June , 2022 .

Name of Sponsor: City of Lake City, Florida

Name of Sponsor's Authorized Official: Stephen Witt

Title of Sponsor's Authorized Official: City Mayor

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

[Submit by Email](#)



U.S. Department
of Transportation
**Federal Aviation
Administration**

FAA Form 5100-132, Project Plans and Specifications – Airport Improvement Program Sponsor Certification

Paperwork Reduction Act Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.

Project Plans and Specifications

Airport Improvement Program Sponsor Certification

Sponsor: City of Lake City, Florida

Airport: Lake City Gateway Airport (LCQ)

Project Number:

Description of Work: Rehabilitation of approximately 350,000 sq. ft. of airport apron pavement. Realignment of Taxiway C connector from the terminal apron to create a 90-degree intersection with Runway 10-28. Propose shift of Taxiway C connector.

Application

49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). Labor and civil rights standards applicable to AIP are established by the Department of Labor (www.dol.gov/). AIP Grant Assurance C.1—General Federal Requirements identifies applicable federal laws, regulations, executive orders, policies, guidelines and requirements for assistance under AIP. A list of current advisory circulars with specific standards for procurement, design or construction of airports, and installation of equipment and facilities is referenced in standard airport sponsor Grant Assurance 34 contained in the grant agreement.

Certification Statements

Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting “Yes” represents sponsor acknowledgement and confirmation of the certification statement. The term “will” means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. The plans and specifications were or will be prepared in accordance with applicable federal standards and requirements, so that no deviation or modification to standards set forth in the advisory circulars, or FAA-accepted state standard, is necessary other than those explicitly approved by the Federal Aviation Administration (FAA) (14 USC § 47105).
☒ Yes ☐ No ☐ N/A

2. Specifications incorporate or will incorporate a clear and accurate description of the technical requirement for the material or product that does not contain limiting or proprietary features that unduly restrict competition (2 CFR §200.319).
☒ Yes ☐ No ☐ N/A

3. The development that is included or will be included in the plans is depicted on the current airport layout plan as approved by the FAA (14 USC § 47107).
☒ Yes ☐ No ☐ N/A
4. Development and features that are ineligible or unallowable for AIP funding have been or will be omitted from the plans and specifications (FAA Order 5100.38, par. 3-43).
☒ Yes ☐ No ☐ N/A
5. The specification does not use or will not use "brand name" or equal to convey requirements unless sponsor requests and receives approval from the FAA to use brand name (FAA Order 5100.38, Table U-5).
☒ Yes ☐ No ☐ N/A
6. The specification does not impose or will not impose geographical preference in their procurement requirements (2 CFR §200.319(b) and FAA Order 5100.38, Table U-5).
☒ Yes ☐ No ☐ N/A
7. The use of prequalified lists of individuals, firms or products include or will include sufficient qualified sources that ensure open and free competition and that does not preclude potential entities from qualifying during the solicitation period (2 CFR §319(d)).
☒ Yes ☐ No ☐ N/A
8. Solicitations with bid alternates include or will include explicit information that establish a basis for award of contract that is free of arbitrary decisions by the sponsor (2 CFR § 200.319(a)(7)).
☒ Yes ☐ No ☐ N/A
9. Concurrence was or will be obtained from the FAA if Sponsor incorporates a value engineering clause into the contract (FAA Order 5100.38, par. 3-57).
☒ Yes ☐ No ☐ N/A
10. The plans and specifications incorporate or will incorporate applicable requirements and recommendations set forth in the federally approved environmental finding (49 USC §47106(c)).
☒ Yes ☐ No ☐ N/A
11. The design of all buildings comply or will comply with the seismic design requirements of 49 CFR § 41.120. (FAA Order 5100.38d, par. 3-92)
☐ Yes ☐ No ☐ N/A
12. The project specification include or will include process control and acceptance tests required for the project by as per the applicable standard:
- a. Construction and installation as contained in Advisory Circular (AC) 150/5370-10.
☒ Yes ☐ No ☐ N/A

b. Snow Removal Equipment as contained in AC 150/5220-20.

☐ Yes ☐ No ☒ N/A

c. Aircraft Rescue and Fire Fighting (ARFF) vehicles as contained in AC 150/5220-10.

☒ Yes ☐ No ☐ N/A

13. For construction activities within or near aircraft operational areas(AOA):

a. The Sponsor has or will prepare a construction safety and phasing plan (CSPP) conforming to Advisory Circular 150/5370-2.

b. Compliance with CSPP safety provisions has been or will be incorporated into the plans and specifications as a contractor requirement.

c. Sponsor will not initiate work until receiving FAA's concurrence with the CSPP (FAA Order 5100.38, Par. 5-29).

☒ Yes ☐ No ☐ N/A

14. The project was or will be physically completed without federal participation in costs due to errors and omissions in the plans and specifications that were foreseeable at the time of project design (49 USC §47110(b)(1) and FAA Order 5100.38d, par. 3-100).

☒ Yes ☐ No ☐ N/A

Attach documentation clarifying any above item marked with "No" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

Executed on this day of June , 2022 .

Name of Sponsor: City of Lake City, Florida

Name of Sponsor's Authorized Official: Stephen Witt

Title of Sponsor's Authorized Official: City Mayor

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.



U.S. Department
of Transportation
**Federal Aviation
Administration**

FAA Form 5100-134, Selection of Consultants – Airport Improvement Program Sponsor Certification

Paperwork Reduction Act Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.

Selection of Consultants

Airport Improvement Program Sponsor Certification

Sponsor: City of Lake City, Florida

Airport: Lake City Gateway Airport (LCQ)

Project Number:

Description of Work: Rehabilitation of approximately 350,000 sq. ft. of airport apron pavement. Realignment of Taxiway C connector from the terminal apron to create a 90-degree intersection with Runway 10-28. Propose shift of Taxiway C connector.

Application

49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). General requirements for selection of consultant services within federal grant programs are described in 2 CFR §§ 200.317-200.326. Sponsors may use other qualifications-based procedures provided they are equivalent to standards of Title 40 chapter 11 and FAA Advisory Circular 150/5100-14, Architectural, Engineering, and Planning Consultant Services for Airport Grant Projects.

Certification Statements

Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting "Yes" represents sponsor acknowledgement and confirmation of the certification statement. The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. Sponsor acknowledges their responsibility for the settlement of all contractual and administrative issues arising out of their procurement actions (2 CFR § 200.318(k)).
☒ Yes ☐ No ☐ N/A
2. Sponsor procurement actions ensure or will ensure full and open competition that does not unduly limit competition (2 CFR § 200.319).
☒ Yes ☐ No ☐ N/A
3. Sponsor has excluded or will exclude any entity that develops or drafts specifications, requirements, or statements of work associated with the development of a request-for-qualifications (RFQ) from competing for the advertised services (2 CFR § 200.319).
☒ Yes ☐ No ☐ N/A

4. The advertisement describes or will describe specific project statements-of-work that provide clear detail of required services without unduly restricting competition (2 CFR § 200.319).
- ☒ Yes ☐ No ☐ N/A
5. Sponsor has publicized or will publicize a RFQ that:
- a. Solicits an adequate number of qualified sources (2 CFR § 200.320(d)); and
- b. Identifies all evaluation criteria and relative importance (2 CFR § 200.320(d)).
- ☒ Yes ☐ No ☐ N/A
6. Sponsor has based or will base selection on qualifications, experience, and disadvantaged business enterprise participation with price not being a selection factor (2 CFR § 200.320(d)).
- ☒ Yes ☐ No ☐ N/A
7. Sponsor has verified or will verify that agreements exceeding \$25,000 are not awarded to individuals or firms suspended, debarred or otherwise excluded from participating in federally assisted projects (2 CFR § 180.300).
- ☒ Yes ☐ No ☐ N/A
8. A/E services covering multiple projects: Sponsor has agreed to or will agree to:
- a. Refrain from initiating work covered by this procurement beyond five years from the date of selection (AC 150/5100-14); and
- b. Retain the right to conduct new procurement actions for projects identified or not identified in the RFQ (AC 150/5100-14).
- ☒ Yes ☐ No ☐ N/A
9. Sponsor has negotiated or will negotiate a fair and reasonable fee with the firm they select as most qualified for the services identified in the RFQ (2 CFR § 200.323).
- ☒ Yes ☐ No ☐ N/A
10. The Sponsor's contract identifies or will identify costs associated with ineligible work separately from costs associated with eligible work (2 CFR § 200.302).
- ☒ Yes ☐ No ☐ N/A
11. Sponsor has prepared or will prepare a record of negotiations detailing the history of the procurement action, rationale for contract type and basis for contract fees (2 CFR § 200.318(i)).
- ☒ Yes ☐ No ☐ N/A
12. Sponsor has incorporated or will incorporate mandatory contract provisions in the consultant contract for AIP-assisted work (49 U.S.C. Chapter 471 and 2 CFR part 200 Appendix II)
- ☒ Yes ☐ No ☐ N/A

13. For contracts that apply a time-and-material payment provision (also known as hourly rates, specific rates of compensation, and labor rates), the Sponsor has established or will establish:

- a. Justification that there is no other suitable contract method for the services (2 CFR §200.318(j));
- b. A ceiling price that the consultant exceeds at their risk (2 CFR §200.318(j)); and
- c. A high degree of oversight that assures consultant is performing work in an efficient manner with effective cost controls in place 2 CFR §200.318(j)).

☒ Yes ☐ No ☐ N/A

14. Sponsor is not using or will not use the prohibited cost-plus-percentage-of-cost (CPPC) contract method. (2 CFR § 200.323(d)).

☒ Yes ☐ No ☐ N/A

Attach documentation clarifying any above item marked with "no" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

Executed on this day of June , 2022 .

Name of Sponsor: City of Lake City, Florida

Name of Sponsor's Authorized Official: Stephen Witt

Title of Sponsor's Authorized Official: City Mayor

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.



U.S. Department
of Transportation
**Federal Aviation
Administration**

FAA Form 5100-135, Certification and Disclosure Regarding Potential Conflicts of Interest – Airport Improvement Program Sponsor Certification

Paperwork Reduction Act Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.

Certification and Disclosure Regarding Potential Conflicts of Interest Airport Improvement Program Sponsor Certification

Sponsor: City of Lake City, Florida

Airport: Lake City Gateway Airport (LCQ)

Project Number:

Description of Work: Rehabilitation of approximately 350,000 sq. ft. of airport apron pavement. Realignment of Taxiway C connector from the terminal apron to create a 90-degree intersection with Runway 10-28. Propose shift of Taxiway C connector.

Application

Title 2 CFR § 200.112 and § 1201.112 address Federal Aviation Administration (FAA) requirements for conflict of interest. As a condition of eligibility under the Airport Improvement Program (AIP), sponsors must comply with FAA policy on conflict of interest. Such a conflict would arise when any of the following have a financial or other interest in the firm selected for award:

- a) The employee, officer or agent,
- b) Any member of his immediate family,
- c) His or her partner, or
- d) An organization which employs, or is about to employ, any of the above.

Selecting "Yes" represents sponsor or sub-recipient acknowledgement and confirmation of the certification statement. Selecting "No" represents sponsor or sub-recipient disclosure that it cannot fully comply with the certification statement. If "No" is selected, provide support information explaining the negative response as an attachment to this form. This includes whether the sponsor has established standards for financial interest that are not substantial or unsolicited gifts are of nominal value (2 CFR § 200.318(c)). The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance.

Certification Statements

1. The sponsor or sub-recipient maintains a written standards of conduct governing conflict of interest and the performance of their employees engaged in the award and administration of contracts (2 CFR § 200.318(c)). To the extent permitted by state or local law or regulations, such standards of conduct provide for penalties, sanctions, or other disciplinary actions for violations of such standards by the sponsor's and sub-recipient's officers, employees, or agents, or by contractors or their agents.

☒ Yes ☐ No

2. The sponsor's or sub-recipient's officers, employees or agents have not and will not solicit or accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements (2 CFR § 200.318(c)).

☒ Yes ☐ No

3. The sponsor or sub-recipient certifies that it has disclosed and will disclose to the FAA any known potential conflict of interest (2 CFR § 1200.112).

☒ Yes ☐ No

Attach documentation clarifying any above item marked with "no" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and have the explanation for any item marked "no" is correct and complete.

Executed on this day of June , 2022 .

Name of Sponsor: City of Lake City, Florida

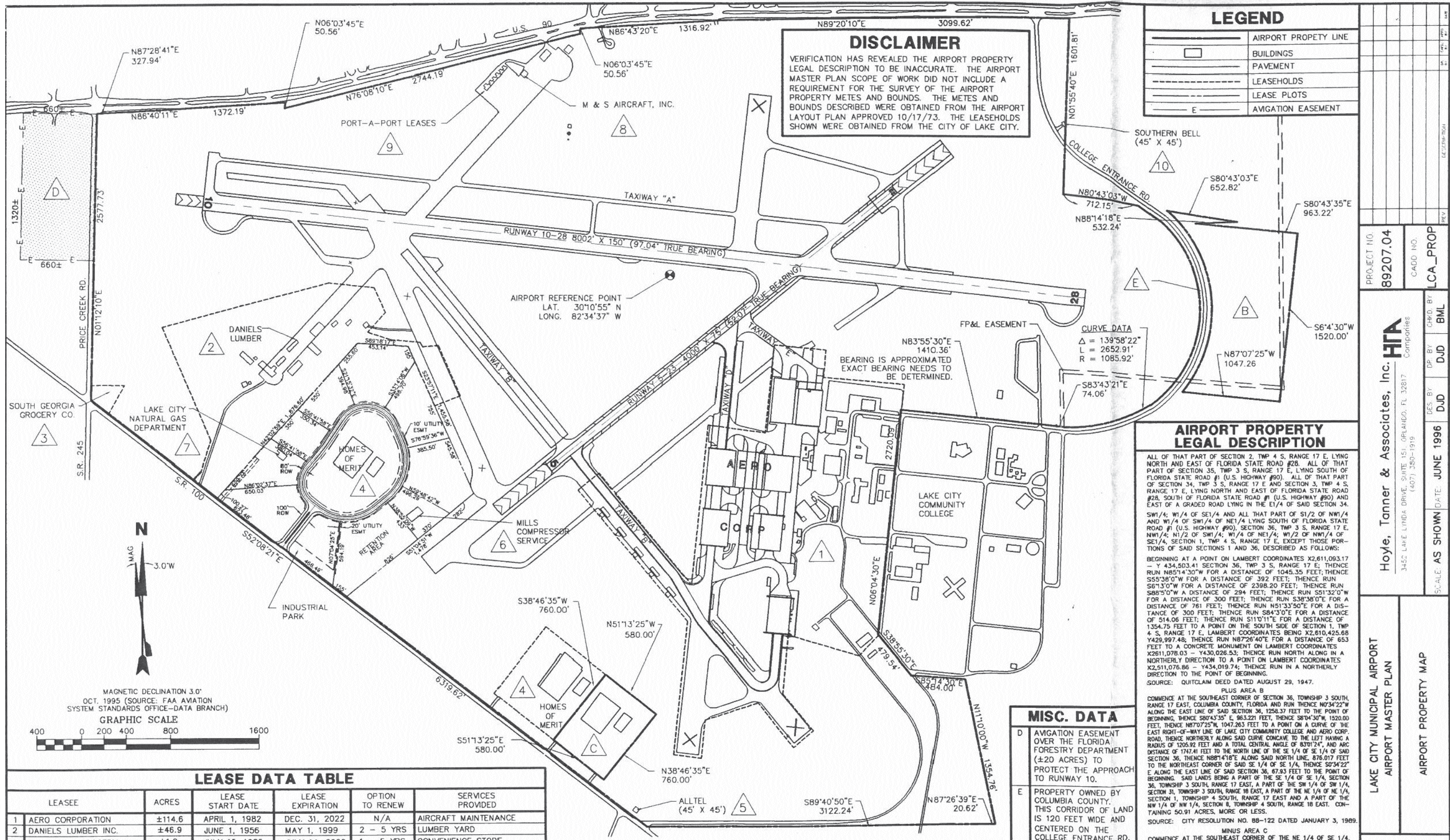
Name of Sponsor's Authorized Official: Stephen Witt

Title of Sponsor's Authorized Official: City Mayor

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

Exhibit A (Airport Property Inventory Map)



DISCLAIMER

VERIFICATION HAS REVEALED THE AIRPORT PROPERTY LEGAL DESCRIPTION TO BE INACCURATE. THE AIRPORT MASTER PLAN SCOPE OF WORK DID NOT INCLUDE A REQUIREMENT FOR THE SURVEY OF THE AIRPORT PROPERTY METES AND BOUNDS. THE METES AND BOUNDS DESCRIBED WERE OBTAINED FROM THE AIRPORT LAYOUT PLAN APPROVED 10/17/73. THE LEASEHOLDS SHOWN WERE OBTAINED FROM THE CITY OF LAKE CITY.

LEGEND

	AIRPORT PROPERTY LINE
	BUILDINGS
	PAVEMENT
	LEASEHOLDS
	LEASE PLOTS
	AVIGATION EASEMENT

AIRPORT PROPERTY LEGAL DESCRIPTION

ALL OF THAT PART OF SECTION 2, TWP 4 S, RANGE 17 E, LYING NORTH AND EAST OF FLORIDA STATE ROAD #28, ALL OF THAT PART OF SECTION 35, TWP 3 S, RANGE 17 E, LYING SOUTH OF FLORIDA STATE ROAD #1 (U.S. HIGHWAY #90), ALL OF THAT PART OF SECTION 34, TWP 3 S, RANGE 17 E AND SECTION 3, TWP 4 S, RANGE 17 E, LYING NORTH AND EAST OF FLORIDA STATE ROAD #28, SOUTH OF FLORIDA STATE ROAD #1 (U.S. HIGHWAY #90) AND EAST OF A GRADED ROAD LYING IN THE E1/4 OF SAID SECTION 34.

SW1/4; W1/4 OF SE1/4 AND ALL THAT PART OF S1/2 OF NW1/4 AND W1/4 OF SW1/4 OF NE1/4 LYING SOUTH OF FLORIDA STATE ROAD #1 (U.S. HIGHWAY #90), SECTION 36, TWP 3 S, RANGE 17 E, NW1/4; N1/2 OF SW1/4; W1/4 OF NE1/4; W1/2 OF NW1/4 OF SE1/4, SECTION 1, TWP 4 S, RANGE 17 E, EXCEPT THOSE PORTIONS OF SAID SECTIONS 1 AND 36, DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON LAMBERT COORDINATES X2,611,093.17 - Y 434,503.41; SECTION 36, TWP 3 S, RANGE 17 E; THENCE RUN N85°14'30"W FOR A DISTANCE OF 1045.35 FEET; THENCE RUN S55°38'0"W FOR A DISTANCE OF 392 FEET; THENCE RUN S61°3'0"W FOR A DISTANCE OF 2398.20 FEET; THENCE RUN S88°5'0"W FOR A DISTANCE OF 294 FEET; THENCE RUN S51°32'0"W FOR A DISTANCE OF 300 FEET; THENCE RUN S38°38'0"E FOR A DISTANCE OF 761 FEET; THENCE RUN N51°33'50"E FOR A DISTANCE OF 300 FEET; THENCE RUN S84°3'0"E FOR A DISTANCE OF 514.06 FEET; THENCE RUN S11°0'11"E FOR A DISTANCE OF 1354.75 FEET TO A POINT ON THE SOUTH SIDE OF SECTION 1, TWP 4 S, RANGE 17 E, LAMBERT COORDINATES BEING X2,610,425.68 Y429,997.48; THENCE RUN N87°26'40"E FOR A DISTANCE OF 653 FEET TO A CONCRETE MONUMENT ON LAMBERT COORDINATES X2611,078.03 - Y430,026.53; THENCE RUN NORTH ALONG IN A NORTHERLY DIRECTION TO A POINT ON LAMBERT COORDINATES X2,511,076.86 - Y434,019.74; THENCE RUN IN A NORTHERLY DIRECTION TO THE POINT OF BEGINNING.

SOURCE: QUITCLAIM DEED DATED AUGUST 29, 1947.

PLUS AREA B

COMMENCE AT THE SOUTHEAST CORNER OF SECTION 36, TOWNSHIP 3 SOUTH, RANGE 17 EAST, COLUMBIA COUNTY, FLORIDA AND RUN THENCE N0°34'22"W ALONG THE EAST LINE OF SAID SECTION 36, 1258.37 FEET TO THE POINT OF BEGINNING, THENCE S80°43'35" E, 963.22 FEET, THENCE S80°43'35" W, 1520.00 FEET, THENCE N87°07'25" W, 1047.26 FEET TO A POINT ON A CURVE OF THE EAST RIGHT-OF-WAY LINE OF LAKE CITY COMMUNITY COLLEGE AND AERO CORP. ROAD, THENCE NORTHERLY ALONG SAID CURVE CONCAVE TO THE LEFT HAVING A RADIUS OF 1205.92 FEET AND A TOTAL CENTRAL ANGLE OF 83°12'24", AND ARC DISTANCE OF 1747.41 FEET TO THE NORTH LINE OF THE SE 1/4 OF SE 1/4 OF SAID SECTION 36, THENCE N88°14'18"E ALONG SAID NORTH LINE, 876.017 FEET TO THE NORTHEAST CORNER OF SAID SE 1/4 OF SE 1/4, THENCE S0°34'22" E ALONG THE EAST LINE OF SAID SECTION 36, 67.93 FEET TO THE POINT OF BEGINNING. SAID LANDS BEING A PART OF THE SE 1/4 OF SE 1/4, SECTION 36, TOWNSHIP 3 SOUTH, RANGE 17 EAST, A PART OF THE NE 1/4 OF NE 1/4, SECTION 31, TOWNSHIP 3 SOUTH, RANGE 18 EAST, A PART OF THE NE 1/4 OF NE 1/4, SECTION 1, TOWNSHIP 4 SOUTH, RANGE 17 EAST AND A PART OF THE NW 1/4 OF NW 1/4, SECTION 8, TOWNSHIP 4 SOUTH, RANGE 18 EAST, CONTAINING 50.91 ACRES, MORE OR LESS.

SOURCE: CITY RESOLUTION NO. 88-122 DATED JANUARY 3, 1989.

MINUS AREA C

COMMENCE AT THE SOUTHEAST CORNER OF THE NE 1/4 OF SE 1/4, SECTION 2, TOWNSHIP 4 SOUTH, RANGE 17 EAST, COLUMBIA COUNTY, FLORIDA, AND RUN THENCE N88°50'25"W ALONG THE SOUTH LINE OF SAID NE 1/4 OF SE 1/4, 565.35 FEET TO THE CENTERLINE OF STATE ROAD #100, THENCE N51°13'25"W ALONG SAID CENTERLINE, 472.00 FEET, THENCE N8°46'35"E, 160.00 FEET TO THE POINT OF BEGINNING, THENCE CONTINUE N88°46'35"E, 760.00 FEET, THENCE N51°13'25"W, 580.00 FEET, THENCE S38°46'35"W, 760.00 FEET, THENCE S51°13'25"E, 580.00 FEET TO THE POINT OF BEGINNING. SAID LANDS BEING IN THE NE 1/4 OF SE 1/4, SECTION 2, TOWNSHIP 4 SOUTH, RANGE 17 EAST, COLUMBIA COUNTY, FLORIDA, CONTAINING 10.12 ACRES, MORE OR LESS.

SOURCE: DEED OF RELEASE DATED JUNE 21, 1984.

MISC. DATA

- D AVIGATION EASEMENT OVER THE FLORIDA FORESTRY DEPARTMENT (±20 ACRES) TO PROTECT THE APPROACH TO RUNWAY 10.
- E PROPERTY OWNED BY COLUMBIA COUNTY. THIS CORRIDOR OF LAND IS 120 FEET WIDE AND CENTERED ON THE COLLEGE ENTRANCE RD.

PROPERTY DATA TABLE

DESCRIPTION	DATE	NOTES
A TRANSFER OF AIRFIELD TO LAKE CITY (±1,200 ACRES)	AUGUST 29, 1947	SUBJECT TO SURPLUS PROPERTY ACT.
B LAND ACQUISITION FOR RUNWAY 10/28 (±50 ACRES)	JANUARY 3, 1989	SUBJECT TO SURPLUS PROPERTY ACT.
C RELEASE OF LAND TO HOMES OF MERIT (±10 ACRES)	JUNE 21, 1984	SUBJECT TO SURPLUS PROPERTY ACT.

LEASE DATA TABLE

LEASEE	ACRES	LEASE START DATE	LEASE EXPIRATION	OPTION TO RENEW	SERVICES PROVIDED
1 AERO CORPORATION	±114.6	APRIL 1, 1982	DEC. 31, 2022	N/A	AIRCRAFT MAINTENANCE
2 DANIELS LUMBER INC.	±46.9	JUNE 1, 1956	MAY 1, 1999	2 - 5 YRS	LUMBER YARD
3 S. GEORGIA GROCERY	±1.0	JULY 15, 1985	JULY 14, 2000	1 - 5 YRS	CONVENIENCE STORE
4 HOMES OF MERIT	±12.0	NOV. 1, 1987	OCT. 31, 2005	5 - 6 YRS	MOBILE HOME MANUFACTURING
5 ALLTEL	45' X 45'	FEB. 1, 1993	JAN. 31, 2022	N/A	TELECOMMUNICATIONS
6 MILLS COMPRESSOR SERV.	±1.5	JUNE 1, 1991	MAY 31, 2003	6 YRS	COMPRESSOR SALES/SERVICE
7 LAKE CITY NAT. GAS DEPT.	±2.88	OCT. 1, 1990	N/A	N/A	NATURAL GAS STORAGE
8 M & S AIRCRAFT, INC.	50' X 50'	OCT. 20, 1983	OCT. 19, 1998	5 YRS	PRIVATE AIRCRAFT STORAGE
9 PORT-A-PORT LEASES	HANGAR	VARIES	VARIES	MONTHLY	PRIVATE AIRCRAFT STORAGE
10 SOUTHERN BELL	45' X 45'	JUNE 1, 1989	JUNE 1, 2001	3 - 6 YRS	TELECOMMUNICATIONS

PROJECT NO. 89207.04

CADD NO. LCA_PROP

CHD. BY BML

DES. BY DJD

SCALE: AS SHOWN DATE: JUNE 1996

Hoyle, Tanner & Associates, Inc. HTA

3450 LAKE LYNDIA DRIVE, SUITE 151, ORLANDO, FL 32817 (407) 380-1919

LAKE CITY MUNICIPAL AIRPORT

AIRPORT MASTER PLAN

AIRPORT PROPERTY MAP

DRAWING

6-11

SHEET 11 319

Exhibit C (Opinion of Title)

CERTIFICATE OF TITLE
FAA Central Region

To: Manager, Safety and Standards Branch

Subject: Lake City Gateway Airport (LCQ)

AIP Project No. TBD

This certification is made to satisfy (check **both** if applicable):

- ☒ **Part II Section C.10 of the Grant Application (FAA Form 5100-100) for existing airport property**
☐ **Grant conditions relative to satisfactory title evidence for land being acquired under this project**

The City of Lake City (hereinafter referred to as the "Sponsor"), pursuant to Section 47105(d) of the Federal Aviation Administration Authorization Act of 1994 (and amendments), hereby certifies that satisfactory property interest to the land indicated herein is vested in the Sponsor, as required by obligations of the referenced Grant Agreement with the Federal Aviation Administration.

The Sponsor hereby certifies that it holds the quality of title described below, as of the date of the attorney's title opinion on which this certification is based.

Parcel Number (Per Exhibit A)	Quality of Interest (Fee, Easement*, etc.,)
Parcels 1-10 (as shown on drawing 6-11)	Fee Simple Ownership

Parcels must be listed. Avoid simply referencing the Exhibit A Property Map. Attach additional sheets as necessary.

*The Sponsor certifies that grantors of easements constitute all of the owners of the land affected by such easements, and they had such quality of title in and to such land as to enable them to convey the interest purported to be conveyed in and by the easements granted. No other interests or rights exist which are incompatible with or would interfere with the exercise and enjoyment by the Sponsor of the rights and interests conveyed.

Sponsor hereby certifies that the Sponsor or the Sponsor's attorney have reviewed, evaluated and subordinated to airport use where necessary, all encumbrances and that no outstanding encumbrances exist which might affect the maintenance, operation, or development of the airport.

Sponsor further certifies that if defects in the title require correction after acceptance of this Certificate of Title by the FAA, the Sponsor accepts full responsibility for clearing such defects, encumbrances, or exceptions at its own expense.

This Certificate of Title is based upon a current title opinion dated December 1996 by the sponsor's attorney Herbert F. Derby (name of attorney).

Sponsor certifies that the title opinion referenced above corresponds with the "Exhibit A" airport property map dated June 1996 AIP project number TBD. Although specific title evidence documents are not submitted herewith, copies of deeds and other appropriate evidence of title for the land are on file with the Sponsor and are available for inspection by the FAA.

It is understood that the FAA reserves the right to require additional information at any time.

City of Lake City
Name of Sponsor

Stephen Witt, City Mayor

Signature of Sponsor Official Authorized to Sign Grant Agreement

Date

Addendum to Airport Improvement Program Project Application

The Data Universal Numbering System (DUNS) Number has been replaced by the Unique Entity Identifier (UEI). All AIP-related documents must include the applicant's UEI as of April 4, 2022.

For the attached application, I certify that the applicant used DUNS Number: 0209831100000 and now uses UEI: MYB6D4DLBJD9.

Applicant signature: _____ Date: _____

Title: City Mayor Organization: City of Lake City

File Attachments for Item:

18. City Council Resolution No. 2022-063 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution of Change Order One to Task Assignment Seven with Jones Edmunds & Associates, Inc.; providing for an amendment to the scope of work related to the construction of modifications to the reclaimed water production facilities at the Sister's Welcome Road Wastewater Facility; providing for compensation of \$18,200.00 and increasing the contract price to a total of \$78,078.00; providing for a change in the duration of the agreement; and providing for an effective date.

CITY COUNCIL RESOLUTION NO. 2022-063

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AUTHORIZING THE EXECUTION OF CHANGE ORDER ONE TO TASK ASSIGNMENT SEVEN WITH JONES EDMUNDS & ASSOCIATES, INC.; PROVIDING FOR AN AMENDMENT TO THE SCOPE OF WORK RELATED TO THE CONSTRUCTION OF MODIFICATIONS TO THE RECLAIMED WATER PRODUCTION FACILITIES AT THE SISTER'S WELCOME ROAD WASTEWATER FACILITY; PROVIDING FOR COMPENSATION OF \$18,200.00 AND INCREASING THE CONTRACT PRICE TO A TOTAL OF \$78,078.00; PROVIDING FOR A CHANGE IN THE DURATION OF THE AGREEMENT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Lake City, Florida (hereinafter the "City") and Jones Edmunds & Associates, Inc., (hereinafter "Jones Edmunds") entered into Task Assignment Number Seven to the Continuing Contract as authorized by City Council Resolution No. 2021-089; and

WHEREAS, Task Assignment Number Seven (hereinafter "TA 7") lists certain work to be performed by Jones Edmunds within two hundred (200) days of the issuance of a Notice to Proceed; and

WHEREAS, the work to be performed by Jones Edmunds has been interrupted and the City administration recommends that the deadline for completion of the work be extended indefinitely; and

WHEREAS, the City desires to modify the scope of work identified in TA 7 (the Sisters Welcome PAR Upgrades Project) as reflected in the "Exhibit A" attached hereto, increasing the fee for compensation to \$78,078.00; and

WHEREAS, the City Council finds that it is in the City's best interest to amend the scope of work identified as the "PROJECT" in TA 7, and the compensation, pursuant to and in accordance with the respective terms and conditions included in Exhibit A; and

WHEREAS, the City Council finds that it is in the City's best interest to amend the deadline for completion of the work to reflect an indefinite time period, and leaving all other provisions of the Contract in full force and effect.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are all true and accurate and are incorporated herein and made a part of this Resolution.

Section 2. The City is hereby authorized to execute the amendment with Jones Edmunds for the additional services and extend the deadline for completion of the work to an indefinite period.

PASSED AND ADOPTED at a meeting of the City Council this ____ day of June 2022.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

CHANGE ORDER**Sisters Welcome PAR Upgrade, Added Items**

TO: Paul Dyal
Interim City Manager
692 SW Saint Margarets Street
Lake City, Florida 32025

FROM: Jamie Bell, PE, Department Manager, Jones Edmunds

DATE: May 5, 2022

SUBJECT: Sisters Welcome PAR Upgrades Project – Additional Items
Jones Edmunds Project No. 08504-026-02

1 PURPOSE

At the 90% review meeting for the Ichetucknee Springs Quality and Quantity Enhancement Project, the City of Lake City requested modifications that are beyond the scope of that project. Additionally, the City requested modifications to the Sisters Welcome PAR Upgrades Project, which Jones Edmunds has nearly completed. This change order reflects the additions to both projects as add-ons to the Sisters Welcome PAR Upgrades Project.

2 BACKGROUND

In accordance with the City of Lake City's Resolution 2021-089 TA 7, Jones Edmunds is currently engaged in the review and update of the previously bid Sisters Welcome PAR Upgrades plans and specifications. This includes reviewing the 2018 design plans, front-end documents, and technical specifications for completeness and accuracy; updating the design plans if necessary to meet current standards and regulations; updating the content of the specifications as needed; updating the formatting of the general condition specifications from the 2007 Engineers Joint Contract Documents Committee (EJCDC) to the 2018 EJCDC standard; coordinating with the structural engineer and providing final signed-and-sealed construction documents to the City for bidding.

Due to increasing operational costs, the City contracted with Wetland Solutions, Inc. (WSI) and Jones Edmunds to develop design plans to bypass the effluent pumping system with a gravity line tie-in that will circumvent the reservoir pond and discharge directly to the wetland inlet structures. The City received a grant through the Florida Department of Environmental Protection (FDEP) Springs Funding Program for the Ichetucknee Springs Quality and Quantity Enhancement (ISQ2E) Project that includes the gravity-line modification as well as the construction of an aquifer recharge well to increase recharge capacity at the wetlands. The ISQ2E Project is currently in the bidding phase.

During the Underground Injection Control permitting phase of the ISQ2E Project, FDEP indicated that the treated effluent discharge to the wetlands may need to be chlorinated to meet the water quality standards of a Class V recharge/drainage well. To meet this need, the gravity system modification will include a bypass pipe from downstream of the Entrex Disc Filters and the chlorine contact chamber (CCC) to the existing effluent irrigation system (EIS). This design connects the treated effluent flows from the control structure to the 24-inch ductile iron EIS pipeline and into wetland Inlet Structures No. 1, 2A, and 2B. The inlet structures at each cell will be modified to allow additional flow and to provide for additional air release and reliable flow measurements even in situations when the pipeline is partially full.

Jones Edmunds needs to evaluate this option fully and verify that adequate head is available to enable water to gravity-flow through the filters, the CCC, and the additional piping and a potential new magnetic flowmeter. The ISQ2E did not include evaluating design changes to the filtration and/or chlorination systems to allow the system to use gravity feed. These changes will be evaluated and designed in the Sisters Welcome PAR Upgrades Project. Additionally, gravity system will be modified to include additional connection points for potential future pipe connections that may relate to pumping treated effluent from the wetlands to the PAR system for additional filtration and disinfection.

The City of Lake City has requested the PAR Upgrades Project include the following items:

- **Hydraulic Analysis of Gravity Flow:**

Jones Edmunds will evaluate and verify that adequate head is available to enable water to gravity-flow through the existing filters, the new CCC, the additional piping, and a proposed magnetic flowmeter to the EIS pipeline connection.

- **New 24-inch Pipe to Connect to 24-inch EIS pipe:**

A new 24-inch effluent line will be constructed downstream of the Entrex Disc Filters and new chlorine contact chamber (CCC) to connect to the 24-inch ductile iron EIS pipeline installed as part of the *Ichetucknee Springs Quality and Quantity Enhancement Project*. Jones Edmunds will update the plans with details of the new section of pipe to connect into the 24-inch EIS piping. Additionally, the pipe section immediately upstream of the Filter will be adjusted to accommodate potential future connections for a wetland repump system.

- **Addition of Motor-Operated Valves (MOVs):**

Jones Edmunds will update the plans and specifications to include the MOVs and schema configuration required for the control of flow to the new EIS pipeline and the control of flow through the existing filters/new CCC to either the PAR and/or EIS systems. The following are the required two scenarios:

1. MOVs and schema configuration to route the gravity flow from the flow-control structure to the new EIS pipeline:

- a. Existing Valve # 6/MOV-10-1-1, to **CLOSE** the flow to the disc filter/CCC.
 - b. New Gate Valve V690, to **OPEN**, installed as part of the *Ichetucknee Springs Quality and Quantity Enhancement Project*. Upgrades to this valve will include motor, power, control and add conduits to control the MOV from the disc filter control panel.
2. MOVs and configuration to route the gravity flow from the flow control structure through the Disc Filters/CCC to the either the PAR and/or EIS pipeline:
- a. Existing Valve # 6/MOV-10-1-1, to **OPEN** the flow to the disc filter/CCC system.
 - b. New Gate Valve V690, to **CLOSE** installed as part of the *Ichetucknee Springs Quality and Quantity Enhancement Project*. This is the same valve as 1b noted above.
 - c. Existing Valve #8/MOV 10-1-4 relocated to **CLOSE** the flow to the PAR system and route flow from disc filters/CCC system to the EIS pipeline.
 - d. New Valve to **OPEN** the flow to route flow from disc filters/CCC system to the EIS pipeline.
 - e. Valve 2c to **CLOSE** and 2d to **OPEN** to close flow to EIS pipeline and open flow to PAR system.

■ **MOVs Power and Control:**

Jones Edmunds will design and specify the electrical components required for the operation of the new MOVs. This will include the coordination with the City's Supplementary Control and Data Acquisition (SCADA) integration contractor for the schema and control of the new MOVs.

■ **Magnetic Flowmeter:**

The City of Lake City requested that Jones Edmunds include a magnetic flowmeter on the gravity line to the EIS to measure the total amount of flow going to the wetland and sprayfield.

Jones Edmunds has the following concerns with adding a magnetic flowmeter:

- The EIS has a propeller flowmeter to measure pumped flow to the sprayfield. The disc filter has a magnetic flowmeter measuring the flow to the disc filter. The *Ichetucknee Springs Quality and Quantity Enhancement Project* provides an H-flume at each wetland inlet to allow measurement of the flow to each wetland cell. The City will need to close the valves to each wetland cell before turning on the pumps and routing flow to the sprayfield. Conversely, it has been confirmed that the flow measurement system provides the flow measurement required by FDEP
- Magnetic flowmeters only function when the line is flowing full. When the EIS is flowing by gravity it will not always be full, which will result in significant errors in flow measurement. The City will not have the means to determine when the pipeline is full or when it is partially full and will question the accuracy of the flowmeter.

- The magnetic flowmeter will be installed on an existing pipeline that is approximately 9 feet below grade. The vault will be approximately 8 feet long by 4 feet wide and need to be designed to allow for H-20 vehicle loading because the pipeline is under the roadway. The vault will also be a confined space requiring entry approximately four times per year for maintenance. Design of the vault will require additional structural engineering.
- The additional magnetic flowmeter and manhole/vault will add little to no operational value to the plant. The pipe is 24-inch-diameter and is approximately 9 feet below ground. Installing the vault will be costly.

3 COMPENSATION

As a result of the additional services outside of the original project scope and fee, Jones Edmunds is requesting additional compensation in the amount of **\$18,200**, as presented in the following table.

Task	Cost		
	TA 7	Change Order	Total
Design Services, Task 1 – Construction Documents Update	\$9,878	\$18,200	\$28,078
Design Services, Task 2 – Bidding Services and Support	\$10,000	-	\$10,000
PSDC-Task 1-4	\$40,000	-	\$40,000
Total Fee	\$59,878		\$78,078

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

ATTEST:

**JONES, EDMUNDS & ASSOCIATES,
INC.**

By: _____
Angela Witt,
Contracts Administrator

By: _____
Stanley F. Ferreira, Jr.,
Vice President

File Attachments for Item:

19. City Council Resolution No. 2022-064 - A resolution of the City Council of the City of Lake City, Florida authorizing the execution of Task Assignment Number Three to the continuing contract with North Florida Professional Services, Inc., providing for engineering services related to the Gwen Lake Phase 2 Wetland Mitigation Plan; providing for payment for the professional services at a cost not to exceed \$5,500.00; and providing an effective date.

CITY COUNCIL RESOLUTION NO. 2022-064

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA AUTHORIZING THE EXECUTION OF TASK ASSIGNMENT NUMBER THREE TO THE CONTINUING CONTRACT WITH NORTH FLORIDA PROFESSIONAL SERVICES, INC., PROVIDING FOR ENGINEERING SERVICES RELATED TO THE GWEN LAKE PHASE 2 WETLAND MITIGATION PLAN; PROVIDING FOR PAYMENT FOR THE PROFESSIONAL SERVICES AT A COST NOT TO EXCEED \$5,500.00; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Lake City, Florida (hereinafter the “City”) entered into a Continuing Contract for Professional Services with North Florida Professional Services, Inc. (hereinafter “NFPS”), as authorized by City Council Resolution No. 2021-183 with respect to certain studies, planning, design, and constructions of improvements to the City water system, wastewater system, reuse water, stormwater systems, gas system, Lake City Gateway Airport (hereinafter the “Airport”), City recreational facilities, City Hall, City safety facilities and streets (herein collectively the “City Projects”); and

WHEREAS, the Continuing Contract provides that NFPS shall perform services for the City only when requested and authorized in writing by the City and that each request for services shall be for a specific project with the scope of the work to be performed and compensation to be paid defined by and embodied in a separate Task Assignment; and

WHEREAS, the City desires to enter into Task Assignment Number Three to its Continuing Contract with NFPS for engineering services related to the production and submission of the required mitigation plan to the Suwannee River Water Management District (SRWMD) and the Florida Department of Environmental Protection (FDEP) for the construction of phase 2 of the Gwen Lake project, pursuant to the terms and conditions of Task Assignment Number Three, a copy of which is attached hereto and made a part of this resolution, and the Continuing Contract.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are all true and accurate and are incorporated herein and made a part of this resolution.

Section 2. The City is hereby authorized to enter into Task Assignment Number Three with NFPS for the additional services.

Section 3. The City Manager and City Attorney are authorized to make such reasonable changes and modifications to Task Assignment Number Three as may be deemed necessary to be in the best interest of the City and its citizens. The Mayor is authorized and directed to execute and deliver Task Assignment Number Three in the name and on behalf of the City, with such changes, amendments, modifications, omissions, and additions made by the City Manager and City Attorney, if any. Execution by the Mayor and NFPS shall be deemed to be conclusive evidence of approval of such changes, amendments, modifications, omissions, and additions, if any.

PASSED AND ADOPTED at a meeting of the City Council on this ____ day of June 2022.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

TASK ASSIGNMENT NUMBER THREE TO THE CONTINUING CONTRACT BETWEEN THE CITY OF LAKE CITY, FLORIDA, AND NORTH FLORIDA PROFESSIONAL SERVICES, INC., A FLORIDA CORPORATION, FOR ENGINEERING SERVICES RELATED TO THE GWEN LAKE PHASE 2 WETLAND MITIGATION PLAN

THIS TASK ASSIGNMENT NUMBER THREE is made and entered into this ____ day of June 2022, by and between the CITY OF LAKE CITY, FLORIDA, a municipal corporation, located at 205 North Marion Avenue, Lake City, Florida 32055, and whose mailing address is 205 North Marion Avenue, Lake City, Florida 32055 (herein referred to as "City") and NORTH FLORIDA PROFESSIONAL SERVICES, INC., a Florida corporation (herein referred to as "Consultant").

RECITALS

A. City and Consultant have heretofore entered into a Continuing Contract for professional consulting services as authorized by City Resolution No. 2021-183 (the "Continuing Contract").

B. The Continuing Contract provides that Consultant shall perform services to the City only when requested to and authorized in writing by City and that each request for services shall be for a specific project, with the scope of the work to be performed by and compensation to be paid to Consultant for each separate project and be defined by and embodied in a separate Task Assignment.

C. The City is in need of professional engineering services related to the production and submission of the required mitigation plan to the Suwannee River Water Management District (SRWMD) and the Florida Department of Environmental Protection (FDEP) for the construction of phase 2 of the Gwen Lake drainage project, and the City desires to enter into this Task Assignment Number Three with Consultant for such services pursuant to the terms and conditions contained herein.

NOW, THEREFORE, in consideration of the premises and the mutual covenants and agreements herein contained, the parties hereto agree as follows:

1. **RECITALS**: The above recitals are all true and accurate and are incorporated herein and made a part of this Task Assignment Number Three.

2. **PROJECT**: The City hereby engages Consultant and Consultant agrees to furnish to City the services and work as set forth in "Exhibit A" titled *Scope of Services Gwen Lake Phase 2 Wetland Mitigation Plan*, that was provided by Consultant and a copy of which is attached hereto and made a part of this Task Assignment number Three.

3. **COMPENSATION TO CONSULTANT**: City shall pay Consultant for its services a not-to-exceed fee of five thousand five hundred dollars and zero cents (\$5,500.00). Consultant shall invoice the City in accordance with the terms and conditions included in the Continuing Contract and in no event more than once per calendar month and said fees shall equal a percentage of the completed work. Should a conflict in the terms and conditions arise the Continuing Contract shall be controlling.

4. **PROVISIONS OF CONTINUING CONTRACT**: The terms, provisions, conditions, and requirements of the Continuing Contract are incorporated herein and made a part of this agreement. Should any term or condition of the documents referenced herein conflict with a term or condition of the Continuing Contract the term or condition of the Continuing Contract shall prevail and be binding.

5. **ATTORNEYS' FEES AND COSTS**. In the event of a breach of the Continuing Contract or any provision of this Task Assignment by either party, the breaching party shall be liable for, and agrees to pay, all costs and expenses incurred in the enforcement of this Continuing Contract or this Task Assignment, including reasonable attorneys' fees and legal costs and

fees incurred in seeking reasonable attorneys' fees.

6. **ENTIRE AGREEMENT.** This Task Assignment Number Three, the Continuing Contract, and "Exhibit A", constitute the entire agreement between City and Consultant and supersedes all prior written or oral understandings with respect to the project. Should any of the provisions of this Task Assignment and the Continuing Contract conflict with the provisions of the attachment hereto, the provisions of this Task Assignment and the Continuing Contract shall control. This Task Assignment Number Three may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

7. **PARTIES BOUND.** This Task Assignment Number Three shall be binding upon and shall inure to the benefit of City and Consultant, their successors and assigns.

8. **EXECUTION IN COUNTERPARTS AND AUTHORITY TO SIGN.** This Task Assignment, any amendments, or change orders related to the Task Assignment, may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument. In accordance with the Electronic Signature Act of 1996, electronic signatures, including facsimile transmissions, may be used and shall have the same force and effect as a written signature. Each person signing this Agreement warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

[Remainder of this page intentionally left blank. Signature page to follow.]

IN WITNESS WHEREOF, the parties hereto have made and executed this Task Assignment Number Three as of the day and year first above written.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

**NORTH FLORIDA PROFESSIONAL
SERVICES, INC.**

By: _____
Gregory G. Bailey, President

EXHIBIT A

SCOPE OF SERVICES GWEN LAKE PHASE 2 WETLAND MITIGATION PLAN

North Florida Professional Services, Inc. (NFPS) shall complete the following scope of services for permit submittals of the above referenced project:

1. Wetland Mitigation Plan:

1.1 NFPS will produce and submit the required mitigation plan to the Suwannee River Water Management District (SRWMD) and the Florida Department of Environmental Protection (FDEP) for the construction of phase 2 of the Gwen Lake project.

2. Disclaimers:

2.1 The cost of wetland mitigation credits is not included in the fee.

2.2 Any item not specifically mentioned is excluded from the scope of work.

File Attachments for Item:

20. City Council Resolution No. 2022-065 - A resolution of the City Council of the City of Lake City, Florida, authorizing Task Assignment Number Two to the continuing contract with Gmuer Engineering, LLC; providing for the extension of a water main into the Emerald Cove Residential Subdivision; providing for a cost not-to-exceed \$26,500.00; and providing for an effective date.

CITY COUNCIL RESOLUTION NO. 2022-065

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AUTHORIZING TASK ASSIGNMENT NUMBER TWO TO THE CONTINUING CONTRACT WITH GMUER ENGINEERING, LLC; PROVIDING FOR THE EXTENSION OF A WATER MAIN INTO THE EMERALD COVE RESIDENTIAL SUBDIVISION; PROVIDING FOR A COST NOT-TO-EXCEED \$26,500.00; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Lake City, Florida (hereinafter the “City”) entered into a Continuing Contract for Professional Services with Gmuer Engineering, LLC (hereinafter “Gmuer”), as authorized by City Council Resolution No. 2021-179 with respect to engineering and consulting services for City projects; and

WHEREAS, the Continuing Contract provides that Gmuer shall perform services to the City only when requested and authorized in writing by the City, and that each request for services shall be for a specific project with the scope of the work to be defined by and embodied in a separate Task Assignment; and

WHEREAS, the City Council desires to enter into Task Assignment Number Two to its Continuing Contract with Gmuer for the extension of a water main into the Emerald Cove Residential Subdivision, along with additional services, all of which are identified in the terms and conditions of Task Assignment Number Two, a copy of which is attached hereto and made a part of this resolution and the Continuing Contract.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are all true and accurate and are made a part of this resolution.

Section 2. The City Council hereby authorizes the execution of Task Assignment Number Two with Gmuer for the professional services.

Section 3. The City Manager and City Attorney are authorized to make such reasonable changes and modifications to Task Assignment Number Two as

may be deemed necessary to be in the best interest of the City and its citizens. Provided however, that any such changes or modifications shall not cause the payment to Gmuer to exceed the pricing referenced herein. The Mayor is authorized and directed to execute and deliver Task Assignment Number Two in the name and on behalf of the City, with such changes, amendments, modifications, omissions, and additions made by the City Manager and City Attorney, if any. Execution by the Mayor and Gmuer shall be deemed to be conclusive evidence of approval of such changes, amendments, modifications, omissions, and additions, if any.

Section 4. Effective Date. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED at a meeting of the City Council on this ____ day of June 2022.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

**TASK ASSIGNMENT TWO TO THE CONTINUING CONTRACT
BETWEEN THE CITY OF LAKE CITY, FLORIDA AND GMUER
ENGINEERING, LLC, FOR PROFESSIONAL SERVICES RELATED
TO THE EXTENSION OF A WATER MAIN INTO THE EMERALD
COVE RESIDENTIAL SUBDIVISION.**

THIS TASK ASSIGNMENT NUMBER TWO is made and entered into this ____ day of June 2022, by and between the CITY OF LAKE CITY, FLORIDA, a municipal corporation, located at 205 North Marion Avenue, Lake City, Florida 32055 (hereinafter referred to as the "City") and GMUER ENGINEERING, LLC, a Florida limited liability company, having a mailing address of 1135 NW 23rd Ave, Suite G, Gainesville, Florida 32609 (hereinafter referred to as "Consultant").

RECITALS

A. City and Consultant have heretofore entered into a Continuing Contract for professional services as authorized by City Council Resolution No. 2021-179 (the "Continuing Contract").

B. The Continuing Contract provides that Consultant shall perform services to the City only when requested to and authorized in writing by City and that each request for services shall be for a specific project, with the scope of the work to be performed by and compensation to be paid to Consultant for each separate project and be defined by and embodied in a separate Task Assignment.

C. The City desires to extend a water main into the Emerald Cove Residential Subdivision from the existing water main along US 90 West, and desires to enter into Task Assignment Number Two with Consultant for such services pursuant to the terms and conditions contained in Exhibit A, attached hereto, (hereinafter the "Services").

NOW, THEREFORE, in consideration of the premises and the mutual covenants and agreements herein contained, the parties hereto agree as follows:

1. **RECITALS**: The above recitals are all true and accurate and are incorporated herein and made a part of Task Assignment Number Two.
2. **PROJECT**: The City hereby engages Consultant and Consultant agrees to furnish to the City the Services identified in Exhibit A.
3. **COMPENSATION TO CONSULTANT**: City shall pay Consultant a fee for each of the six (6) services listed in Exhibit A and the total projected cost of the project shall not exceed \$26,500.00. Consultant shall invoice the City in accordance with the terms and conditions included in the Continuing Contract and in no event more than once per calendar month and said fees shall equal a percentage of the completed work. Should a conflict in the terms and conditions arise the Continuing Contract shall be controlling.
4. **PROVISIONS OF CONTINUING CONTRACT**: The terms, provisions, conditions, obligations, and requirements of the Continuing Contract are incorporated in and made a part of this Task Assignment and shall be binding on, and complied with by, the Consultant.
5. **ATTORNEYS' FEES AND COSTS**. In the event of breach by either party of the Continuing Contract or Task Assignment, the breaching party shall be liable for, and agrees to pay, all costs and expenses incurred in the enforcement of this Continuing Contract or Task Assignment Number Two, including reasonable attorneys' fees.
6. **ENTIRE AGREEMENT**. This Task Assignment Number Two and the

Continuing Contract constitute the entire agreement between City and Consultant and supersedes all prior written or oral understandings with respect to the project. Should any of the provisions of this Task Assignment and the Continuing Contract conflict with the provisions of the attachments hereto, the provisions of this Task Assignment and the Continuing Contract shall control. This Task Assignment Number Two may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

7. **PARTIES BOUND.** This Task Assignment Number Two shall be binding upon and shall inure to the benefit of City and Consultant, their successors and assigns.

8. **EXECUTION IN COUNTERPARTS AND AUTHORITY TO SIGN.** This Task Assignment, any amendments, or change orders related to the Task Assignment, may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument. In accordance with the Electronic Signature Act of 1996, electronic signatures, including facsimile transmissions, may be used and shall have the same force and effect as a written signature. Each person signing this Agreement warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

[Remainder of this page left blank intentionally. Signature page to follow.]

IN WITNESS WHEREOF, the parties hereto have made and executed this Task Assignment Number Two as of the day and year first above written.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

GMUER ENGINEERING, LLC

By: _____
Christopher A Gmuer
Authorized Member - President

File Attachments for Item:

21. City Council Resolution No. 2022-066 - A resolution of the City Council of the City of Lake City, Florida, authorizing Task Assignment Number Three to the continuing contract with Gmuer Engineering, LLC; providing for the extension of a water main along NW Jerri Place and NW Pinellas Court; providing for a cost not-to-exceed \$6,500.00; and providing for an effective date.

CITY COUNCIL RESOLUTION NO. 2022-066

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AUTHORIZING TASK ASSIGNMENT NUMBER THREE TO THE CONTINUING CONTRACT WITH GMUER ENGINEERING, LLC; PROVIDING FOR THE EXTENSION OF A WATER MAIN ALONG NW JERRI PLACE AND NW PINELLAS COURT; PROVIDING FOR A COST NOT-TO-EXCEED \$6,500.00; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Lake City, Florida (hereinafter the “City”) entered into a Continuing Contract for Professional Services with Gmuer Engineering, LLC (hereinafter “Gmuer”), as authorized by City Council Resolution No. 2021-179 with respect to engineering and consulting services for City projects; and

WHEREAS, the Continuing Contract provides that Gmuer shall perform services to the City only when requested and authorized in writing by the City, and that each request for services shall be for a specific project with the scope of the work to be defined by and embodied in a separate Task Assignment; and

WHEREAS, the City Council desires to enter into Task Assignment Number Three to its Continuing Contract with Gmuer for the extension of a water main into the residential area along NW Jerri PL and NW Pinellas CT, along with additional services, all of which are identified in the terms and conditions of Task Assignment Number Three, a copy of which is attached hereto and made a part of this resolution and the Continuing Contract.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are all true and accurate and are made a part of this resolution.

Section 2. The City Council hereby authorizes the execution of Task Assignment Number Three with Gmuer for the professional services.

Section 3. The City Manager and City Attorney are authorized to make such reasonable changes and modifications to Task Assignment Number Three

as may be deemed necessary to be in the best interest of the City and its citizens. Provided however, that any such changes or modifications shall not cause the payment to Gmuer to exceed the pricing referenced herein. The Mayor is authorized and directed to execute and deliver Task Assignment Number Three in the name and on behalf of the City, with such changes, amendments, modifications, omissions, and additions made by the City Manager and City Attorney, if any. Execution by the Mayor and Gmuer shall be deemed to be conclusive evidence of approval of such changes, amendments, modifications, omissions, and additions, if any.

Section 4. Effective Date. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED at a meeting of the City Council on this ____ day of June 2022.

CITY OF LAKE CITY, FLORIDA

By:_____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By:_____
Audrey E. Sikes, City Clerk

By:_____
Frederick L. Koberlein, Jr.,
City Attorney

**TASK ASSIGNMENT THREE TO THE CONTINUING CONTRACT
BETWEEN THE CITY OF LAKE CITY, FLORIDA AND GMUER
ENGINEERING, LLC, FOR PROFESSIONAL SERVICES RELATED
TO THE EXTENSION OF A WATER MAIN TO PARTS OF NW
JERRI PLACE AND NW PINELLAS COURT.**

THIS TASK ASSIGNMENT NUMBER THREE is made and entered into this ____ day of June 2022, by and between the CITY OF LAKE CITY, FLORIDA, a municipal corporation, located at 205 North Marion Avenue, Lake City, Florida 32055 (hereinafter referred to as the "City") and GMUER ENGINEERING, LLC, a Florida limited liability company, having a mailing address of 1135 NW 23rd Ave, Suite G, Gainesville, Florida 32609 (hereinafter referred to as "Consultant").

RECITALS

A. City and Consultant have heretofore entered into a Continuing Contract for professional services as authorized by City Council Resolution No. 2021-179 (the "Continuing Contract").

B. The Continuing Contract provides that Consultant shall perform services to the City only when requested to and authorized in writing by City and that each request for services shall be for a specific project, with the scope of the work to be performed by and compensation to be paid to Consultant for each separate project and be defined by and embodied in a separate Task Assignment.

C. The City desires to extend a water main into a residential area along NW Jerri PL and NW Pinellas CT, and desires to enter into Task Assignment Number Three with Consultant for such services pursuant to the terms and conditions contained in Exhibit A, attached hereto, (hereinafter the "Services").

NOW, THEREFORE, in consideration of the premises and the mutual

covenants and agreements herein contained, the parties hereto agree as follows:

1. **RECITALS**: The above recitals are all true and accurate and are incorporated herein and made a part of Task Assignment Number Three.
2. **PROJECT**: The City hereby engages Consultant and Consultant agrees to furnish to the City the Services identified in Exhibit A.
3. **COMPENSATION TO CONSULTANT**: City shall pay Consultant a fee for each of the four (4) services listed in Exhibit A and the total projected cost of the project shall not exceed \$6,500.00. Consultant shall invoice the City in accordance with the terms and conditions included in the Continuing Contract and in no event more than once per calendar month and said fees shall equal a percentage of the completed work. Should a conflict in the terms and conditions arise the Continuing Contract shall be controlling.
4. **PROVISIONS OF CONTINUING CONTRACT**: The terms, provisions, conditions, obligations, and requirements of the Continuing Contract are incorporated in and made a part of this Task Assignment and shall be binding on, and complied with by, the Consultant.
5. **ATTORNEYS' FEES AND COSTS**. In the event of breach by either party of the Continuing Contract or Task Assignment, the breaching party shall be liable for, and agrees to pay, all costs and expenses incurred in the enforcement of this Continuing Contract or Task Assignment Number Three, including reasonable attorneys' fees.
6. **ENTIRE AGREEMENT**. This Task Assignment Number Three and the Continuing Contract constitute the entire agreement between City and

Consultant and supersedes all prior written or oral understandings with respect to the project. Should any of the provisions of this Task Assignment and the Continuing Contract conflict with the provisions of the attachments hereto, the provisions of this Task Assignment and the Continuing Contract shall control. This Task Assignment Number Three may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

7. **PARTIES BOUND.** This Task Assignment Number Three shall be binding upon and shall inure to the benefit of City and Consultant, their successors and assigns.

8. **EXECUTION IN COUNTERPARTS AND AUTHORITY TO SIGN.** This Task Assignment, any amendments, or change orders related to the Task Assignment, may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument. In accordance with the Electronic Signature Act of 1996, electronic signatures, including facsimile transmissions, may be used and shall have the same force and effect as a written signature. Each person signing this Agreement warrants that he or she is duly authorized to do so and to bind the respective party to the Agreement.

[Remainder of this page left blank intentionally. Signature page to follow.]

IN WITNESS WHEREOF, the parties hereto have made and executed this Task Assignment Number Three as of the day and year first above written.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

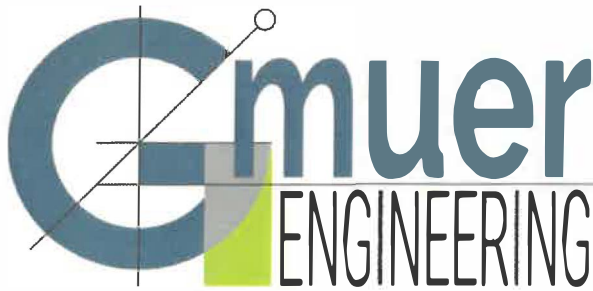
APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

GMUER ENGINEERING, LLC

By: _____
Christopher A Gmuer
Authorized Member - President



2603 NW 13th St, Box 314
Gainesville, FL 32609
Ph. (352) 281-4928

gmuereng.com

May 5, 2022

Lake City Distribution/Collections – Brian Scott, Director
692 SW Saint Margarets St, Lake City, FL, 32025

Re: NW Jerri PL Water Main Extension

Thank you for the opportunity to submit this proposal for professional services under the continuing services contract with Lake City. The project scope and services are listed below.

Project understanding and scope:

The Lake City Distribution/Collections Department (City / Owner) would like to extend a water main into a residential area along NW Jerri PL and NW Pinellas CT. The proposed system is shown in the attached sketch provided by Lake City and generally consists of:

- Watermain – Extend a watermain east 1,234 ft along NW Jerri PL from the existing watermain in NW Tuner Ave, and extend 709 ft north and 277 ft south along NW Pinellas CT with fire hydrants.

To facilitate the project, Gmuer Engineering, LLC (GmuerEng) will produce a schematic utility plan, permit the water and sewer improvements with FDEP, supply the schematic utility plan for construction, review record drawings, and certify testing with FDEP. The services are more specifically outlined in the following sections.

GmuerEng will provide the following services:

Design

- Prepare a schematic utility plan that meet the applicable code requirements of the reviewing agencies

Permitting

- Submit permit applications to the reviewing agencies, respond to comments, and revise plans

Bidding

- Provide utility plans to the City and answer bid questions from contractors via the City

Construction

- Perform site visits at the request of the City to resolve conflicts encountered in the field
- Issue verbal or written field orders or field orders with revised plans in response to requests for information
- Review record drawings kept by the contractor in relation to the utility construction plans
- Certify pressure and other material and construction testing and certify bacteriological and other public safety testing (completed at the cost of the contractor and witnessed by the City) as required by FDEP
- Complete any required closeout documentation with the City and FDEP

GmuerEng has not included the following services in this proposal:

- Bid Administration with Contractors, Construction Management, or regular Construction Monitoring
- Creation /Preparation of Public Utility Easements
- Tree Removal Permits or any associated plans

Owner shall furnish the following to GmuerEng:

- Public Utility Easements that enable the routing of these properties through the intended private properties.
- Details concerning any and all expectations of the interested stakeholders such as the Rehabilitation Center or the Owner of the private properties being traversed.

Owner shall contract separately for the following services:

- Construction Survey Staking of any applicable right-of-way, property lines, easements, entitlements, etc.
- Columbia County ROW Use Permitting
- It is assumed that the City as the utility owner has the qualified staff necessary to adequately monitor the project throughout construction and witness the final testing required by the reviewing agencies

Other conditions of this proposal:

- Design parameters provided by GmuerEng are approximate and the City is responsible for the resulting costs
- The following costs will be billed as direct reimbursable to the City:
 - All printing, shipping, and materials costs for submittals, response to comments, etc.
 - All travel expenses for locations outside of Columbia and Alachua County, FL
- City is responsible for supplying all permitting fees, impact fees, connection fees, etc.
- Additional services may be required for changes made after reviewing agency approval.

Schedule: The following schedule is referenced to the issuance of a Notice to Proceed (NTP)

4 Weeks from NTP: Base Map Creation, and 60% Utility Layout

6 Weeks from NTP: Waiting for comments from Lake City Distribution/Collections

8 Weeks from NTP: Submittals to FDEP and Columbia County Public Works

12 Weeks from NTP: Receive and Respond to Review Comments

16 Weeks from NTP: Anticipated Issuance of Permits and Start of Construction

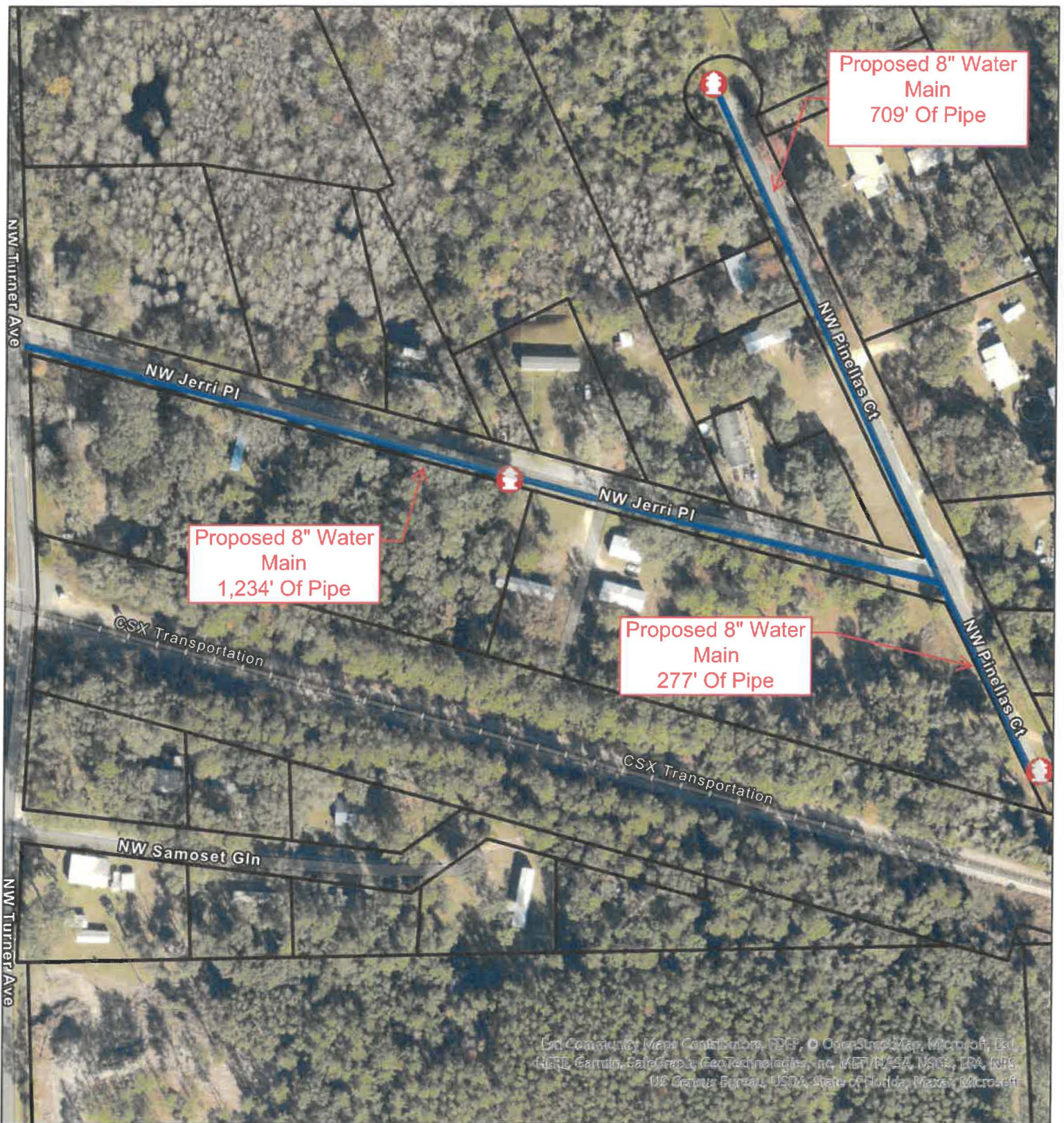
Fee: To be invoiced in portions based upon Engineer's estimate of services completed. Each task fee below.

\$3,750	Utility Plan Design
\$1,750	Permitting with FDEP and Columbia County
\$250	Bidding
\$750	Construction Services
<u>\$6,500</u>	TOTAL

Sincerely,

Gmuer Engineering, LLC

Christopher A Gmuer, PE – President



Proposed 8" Water Main



Legend



Parcels



Proposed Water Main



Proposed Fire Hydrant

File Attachments for Item:

22. City Council Resolution No. 2022-067 - A resolution of the City Council of the City of Lake City, Florida, authorizing the execution of a Memorandum of Agreement with the Florida Fish and Wildlife Conservation Commission, Fish and Wildlife Foundation of Florida, and Columbia County, Florida; providing for the construction of a pier at Lake Montgomery; providing for conflict; and providing for an effective date.

CITY COUNCIL RESOLUTION NO. 2022-067

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AUTHORIZING THE EXECUTION OF A MEMORANDUM OF AGREEMENT WITH THE FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION, FISH AND WILDLIFE FOUNDATION OF FLORIDA, AND COLUMBIA COUNTY, FLORIDA; PROVIDING FOR THE CONSTRUCTION OF A PIER AT LAKE MONTGOMERY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Lake City, Florida (hereinafter the “City”) desires the construction of a pier at Lake Montgomery; and

WHEREAS, the Florida Fish and Wildlife Conservation Commission (hereinafter the “FWC”), the Fish & Wildlife Foundation of Florida, and Columbia County, Florida have drafted a Memorandum of Agreement (hereinafter the “MOA”) for services to assist in the construction of a pier at Lake Montgomery; and

WHEREAS, the City finds it to be in the City’s best interests to enter into the MOA with the FWC, the Fish & Wildlife Foundation of Florida, and Columbia County, Florida, a copy of which is attached hereto and made a part of this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKE CITY, FLORIDA, AS FOLLOWS:

Section 1. The above recital is true and accurate and is hereby incorporated herein and made a part of this resolution.

Section 2. The City is hereby authorized to execute and enter into the MOA with the FWC, the Fish & Wildlife Foundation of Florida, and Columbia County, Florida.

Section 3. Conflict. All resolutions or portions of resolutions in conflict with this resolution are hereby repealed to the extent of such conflict.

Section 4. Effective Date. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council on the ____ day of June 2022.

CITY OF LAKE CITY, FLORIDA

By: _____
Stephen M. Witt, Mayor

ATTEST:

APPROVED AS TO FORM AND
LEGALITY:

By: _____
Audrey E. Sikes, City Clerk

By: _____
Frederick L. Koberlein, Jr.,
City Attorney

MEMORANDUM OF AGREEMENT
BETWEEN
THE FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION
AND
THE FISH AND WILDLIFE FOUNDATION OF FLORIDA
AND
THE COLUMBIA COUNTY BOARD OF COMMISSIONERS
AND
THE CITY OF LAKE CITY
FOR
CONSTRUCTION OF THE LAKE MONTGOMERY PIER

THIS MEMORANDUM OF AGREEMENT is entered into by and between THE FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION, 620 South Meridian Street, Tallahassee, Florida 32399-1600, hereafter called COMMISSION, THE FISH AND WILDLIFE FOUNDATION OF FLORIDA, P.O. Box 11010 Tallahassee, FL 32302, hereafter called FOUNDATION, THE COLUMBIA COUNTY BOARD OF COMMISSIONERS, 135 NE Hernando Avenue, Suite 203, Lake City FL 32055, hereafter called COUNTY, and THE CITY OF LAKE CITY, 205 N. Marion Ave. Lake City, FL 32055, hereafter called CITY.

The purpose of this Memorandum of Agreement is to establish an agreement between the parties to provide mutually beneficial support in their respective efforts to complete the project known as LAKE MONTGOMERY PIER.

1. RESPONSIBILITIES OF THE PARTIES. The parties hereby agree to accept and undertake the following responsibilities assigned to them under this Agreement:

A. Responsibilities of the COMMISSION.

1. Competitively bid construction of pier.
2. Provide funding necessary to pay remaining construction balance not covered by the other Parties' funds.
3. All day-to-day oversight and acceptance of the Contractor's work.
4. Oversee acceptance and payment of the Contractor's invoices.

B. Responsibilities of the FOUNDATION.

1. Provide up to \$100,000 in funding towards construction of the pier.

C. Responsibilities of the COUNTY.

1. Provide up to \$75,000 in funding towards construction of the pier.

D. Responsibilities of the CITY.

1. Obtain necessary building and environmental permit(s) required for construction of the pier.
2. Provide up to \$75,000 in funding and/or in-kind services for construction of the pier, construction of a new sidewalk for ADA access to the pier, and other Campbell Park improvements/enhancements as needed.

2. TERM OF THE AGREEMENT. It is understood and agreed that the relation established by this Agreement is meant to be for the benefit of all parties, and that this Agreement shall be effective on the date of execution by all parties and shall remain in effect until completion of pier construction, unless otherwise terminated, suspended or modified in writing by an appropriate amendment executed by any parties.

3. TERMINATION. Any party may terminate this Agreement by giving written notice to the other parties specifying the termination date, by certified mail, return receipt requested, at least thirty (30) days prior to the termination date specified in the notice.

4. NOTICES. All notices shall be delivered to the parties at the following addresses (or such changed address or addressee as may be provided by notice). A notice or other communication shall be deemed received by the addressee on the next business day after having been placed in overnight mail with the U. S. Postal Service, or other overnight express service such as FedEx, UPS, or similar service. Notices sent by means other than overnight delivery shall be deemed received when actually received by the addressee:

FOR THE COMMISSION:

Chris Wynn
Regional Director
North Central Regional Office
3377 East US Highway 90
Lake City, Florida 32055
(386) 758-0525
chris.wynn@myfwc.com

FOR THE CITY:

Stephen Witt
Mayor
City of Lake City
205 N Marion Ave.
Lake City, FL 32055
(386) 719-5756
witts.@lcfla.com

FOR THE FOUNDATION:

Will Bradford
Chief Operating Officer
Fish and Wildlife Foundation of Florida
P.O. Box 11010
Tallahassee FL 32302
(850) 404-6129
wbradford@wildlifeoflora.org

FOR THE COUNTY:

Tim Murphy
County Commissioner District 5
Columbia County Board of Commissioners
135 NE Hernando Avenue, Suite 203
Lake City, FL 32056
(386) 758-1005
tmurphy@columbiacountyfla.com

5. PUBLIC RECORDS. All records in conjunction with this Agreement shall be public records and shall be treated in the same manner as other public records are under Chapter 119, F.S.

6. **LIABILITY.** Each party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its employees and agents. However, nothing herein shall constitute a waiver by either party of sovereign immunity or statutory limitations on liability.

7. **NON-ASSIGNMENT.** This Agreement may not be assigned in whole or in part without the written approval of all parties. Any such assignment or attempted assignment shall be null and void.

8. **SEVERABILITY AND CHOICE OF VENUE.** This Agreement has been delivered in the State of Florida and shall be construed in accordance with the laws of Florida. Wherever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be prohibited or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement. Any action in connection herewith, in law or equity, shall be brought in Leon County, Florida, to the exclusion of all other lawful venues.

9. **NO THIRD-PARTY RIGHTS.** The parties hereto do not intend, nor shall this Agreement be construed to grant any rights, privileges or interest to any person not a party to this Agreement.

10. **JURY TRIAL WAIVER.** As part of the consideration for this Agreement, the parties hereby waive trial by jury in any action or proceeding brought by any party against any other party pertaining to any matter whatsoever arising out of or in any way connected with this Agreement, or with the products or services provided under this Agreement; including but not limited to any claim of quantum meruit.

11. **ENTIRE AGREEMENT; AMENDMENT.** This Agreement with all incorporated attachments and exhibits represent the entire agreement of the parties. This Agreement may be amended by mutual written agreement of the parties.

Remainder of Page Intentionally Left Blank
Signature Page to Follow

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Agreement to be executed through their duly authorized signatories on the day and year last below written.

FISH AND WILDLIFE
FOUNDATION OF FLORIDA

COLUMBIA COUNTY

Chief Operation Officer

County Commissioner

Date _____

Date _____

CITY OF LAKE CITY

FLORIDA FISH AND WILDLIFE
CONSERVATION COMMISSION

Mayor

Executive Director or designee

Date _____

Date _____

APPROVED as to form and legality:

Commission Attorney Signature

Attachment A

Description of location

578 Baya Drive, parcel numbers 00-00-00- 12370-001 and 00-00-00-12386-999 Lake City, Florida 32025, in Section 31, Township 3 south, Range 17 east in Columbia County, at latitude 30°11'7.4357" / - 82°38'41.2774" longitude.

File Attachments for Item:

25. RFP-020-2022 City Attorney Email Update from Procurement Director Karen Nelmes

From: [Nelmes, Karen](#)
To: [Sikes, Audrey](#)
Subject: RFP-020-2022 City Attorney
Date: Thursday, June 16, 2022 3:21:00 PM
Attachments: [image001.png](#)
[image002.png](#)

Per your request.

Request for Proposals (RFP)-020-2022 was released to the public on June 19, 2022 and will be due on July 19, 2022 at 2:00 pm. The solicitation is being done on our e-procurement site OpenGov. All proposals will be submitted online and scored online.

An invite will be sent to each Evaluation Committee member via email to join the system and score each proposal when the proposals become available after July 19th. The Evaluation Committee will meet tentatively on July 26th, time to be determined. Further instructions will be forwarded to each committee member at later date.

Here is the direct link to the project in the system:
<https://secure.procurenow.com/portal/lcfla/projects/21374>

Regards,

Karen Nelmes, CPPB, NIGP-CPP
Director of Procurement
City of Lake City
205 N. Marion Ave.
Lake City, FL 32055
Phone: (386) 719-5818
Fax: (386) 755-6112
nelmeska@lcfla.com

Warehouse Hours of Operation: Monday through Friday 7:30am to 12:00pm and
12:30pm to 3:30pm

PLEASE NOTE: Florida has a very broad public records law. Most written communications to or from City officials regarding City business are public records available to the public and media upon request. Your email communications may be subject to public disclosure.

