CITY OF DELAND
REGULAR MEETING OF THE DOWNTOWN COMMUNITY REDEVELOPMENT AGENCY
APRIL 4, 2022 AT 6:00 PM
CITY HALL, COMMISSION CHAMBERS
120 SOUTH FLORIDA AVENUE

AGENDA

CALL TO ORDER

ROLL CALL

NEW BUSINESS

1. Presentation of the Financial Statements for the Fiscal Year Ended September 30, 2021.

   Presentation of the Downtown CRA's Financial Statements for the Fiscal Year Ended September 30, 2021.

2. Resolution Approving Budget Amendment for FY 21-22.

   Staff recommends the Downtown CRA adopt the Resolution amending the FY 21/22 budget as presented.

3. Consideration re Task Assignment No.12 Scope of Services, CPH, Inc., West Voorhis Avenue Streetscape Project.

   Consideration of an updated scope of services for CPH, Inc. for the West Voorhis Avenue Streetscape Project.

4. Consideration re Request for Extension, Museum of Art, DeLand, for The Downtown Sculpture Program.

   Consideration to approve a request for extension from the Museum of Art, DeLand for the Downtown Sculpture Program.

ADJOURNMENT

The City of DeLand may take action on any matter during this meeting, including items that are not set forth within this agenda.

Public participation is encouraged on any matter on the agenda. If you desire to be recognized by the Mayor, please fill out a Speaker's Card and present it to the City Clerk.

Minutes of the DeLand Downtown Community Redevelopment Agency meetings are not transcribed verbatim. If any person decides to appeal a decision made by the CRA with respect to any matter considered at a public meeting or hearing, he/she will need a record of the proceedings including all testimony and evidence upon which the appeal is to be based. To that end, such person will want to ensure that a verbatim record of the proceedings is made by a court reporter, at the person's own expense.

In accordance with the American Disabilities Act, persons needing special accommodation in order to participate in the proceedings should notify the City Clerk’s Office at least 48 hours in advance of the meeting: 626-7132.

Assisted Listening System receivers are available for the hearing impaired, and can be obtained from the City Clerk.

If you wish to obtain information regarding the CRA’s Agenda, please call the City Clerk’s Office: 626-7132.

We respectfully request that all pagers and cell phones be turned OFF during CRA meetings.

CITY OF DELAND
Request for Downtown Community Redevelopment Agency Action
April 4, 2022

SUBJECT: Presentation of the Financial Statements for the Fiscal Year Ended September 30, 2021.

DEPARTMENT: Finance

PREPARED BY: Daniel Stauffer, Finance Director

ATTACHMENTS: FY 2021 Downtown CRA Financial Statements

APPROVED BY: Michael Pleus, City Manager, March 30, 2022

SUMMARY/HIGHLIGHT:

Chapter 2019-163, Laws of Florida, amended Section 163.387(8), Florida Statutes, to require that each community redevelopment agency (CRA) with revenues or a total of expenditures and expenses in excess of $100,000 must provide for a separate audit and that the resultant audit report accompany the county or municipality annual financial report filed with the Department of Financial Service. In addition, Chapter 2021-116, Laws of Florida, amended Section 219.39(1)(h), Florida Statutes, to require the separate audit to be filed with the Auditor General.

The CRA audit is to be separate from the audit of the county or municipality that created the CRA, which include within their reporting entities the CRA as a component unit, and the separate CRA audit report must include the financial statements required by Section 163.387(8)(b)2, Florida Statutes. Accordingly, the CRA must prepare stand-alone financial statements. In accordance with Auditor General rule 10.557(3), the CRA audit report must include basic financial statements, notes to the financial statements, management's discussion and analysis and other required supplementary information.

CRA's are special purpose governments as contemplated by Governmental Accounting Standards Board (GASB) Codification Section Sp20 and the stand-alone financial statements, notes to the financial statements, and required supplementary information must be prepared in accordance with the guidance provided therein.

The Downtown CRA has a contract with James Moore & Co., P.L. to audit its financial statements for a term of four years and the fiscal year ending September 30, 2021 is the second year of the contract.

The audit of the financial records for the fiscal year 2020-2021 is complete and staff has prepared the Financial Statements presented herein. The Financial Statements are prepared in conformity with generally accepted accounting principles (GAAP) that represent the financial position of the Downtown CRA and results of operations as of September 30, 2021. The Downtown CRA has received an unmodified audit opinion, which is the highest level of opinion the auditor can give and is, therefore, the opinion we seek to obtain each year.

In addition to the independent audit report, the auditors also issue three other reports. The first is a report on internal controls over financial reporting and on compliance and other matters. The auditors identified no deficiencies in internal control over financial reporting and disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The second additional report is a management letter required by Chapter 10.500, Rules of the State of Florida, Office of the Auditor General. The auditors identified no comments or recommendations.

The third additional report is an examination report on the Downtown CRA's compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, and Section 163.387(6) and (7), Florida Statutes, *Redevelopment Trust Fund* (collectively, the "Statutes"). The Downtown CRA was found to be in compliance with those statutes.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government

SUSTAINABILITY:

N/A

FISCAL IMPACT:

The contract provided for an annual audit fee of $4,000, which was included in the current year's budget (FY 21-22).

RECOMMENDATION:

Staff recommends the Board of the Downtown CRA acknowledge acceptance of the Financial Statements for the fiscal year ended September 30, 2021 as presented.

BACKGROUND/DISCUSSION:

Florida Statutes require that an annual financial audit in accordance with generally accepted auditing standards be performed by a firm of licensed certified public accountants. This year the audit was performed by an independent firm of certified public accountants, James Moore & Co., P.L. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Downtown CRA for the fiscal year ended September 30, 2021 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Downtown CRA's financial statements for the fiscal year ended September 30, 2021, are fairly presented in conformity with generally accepted accounting principles (GAAP).

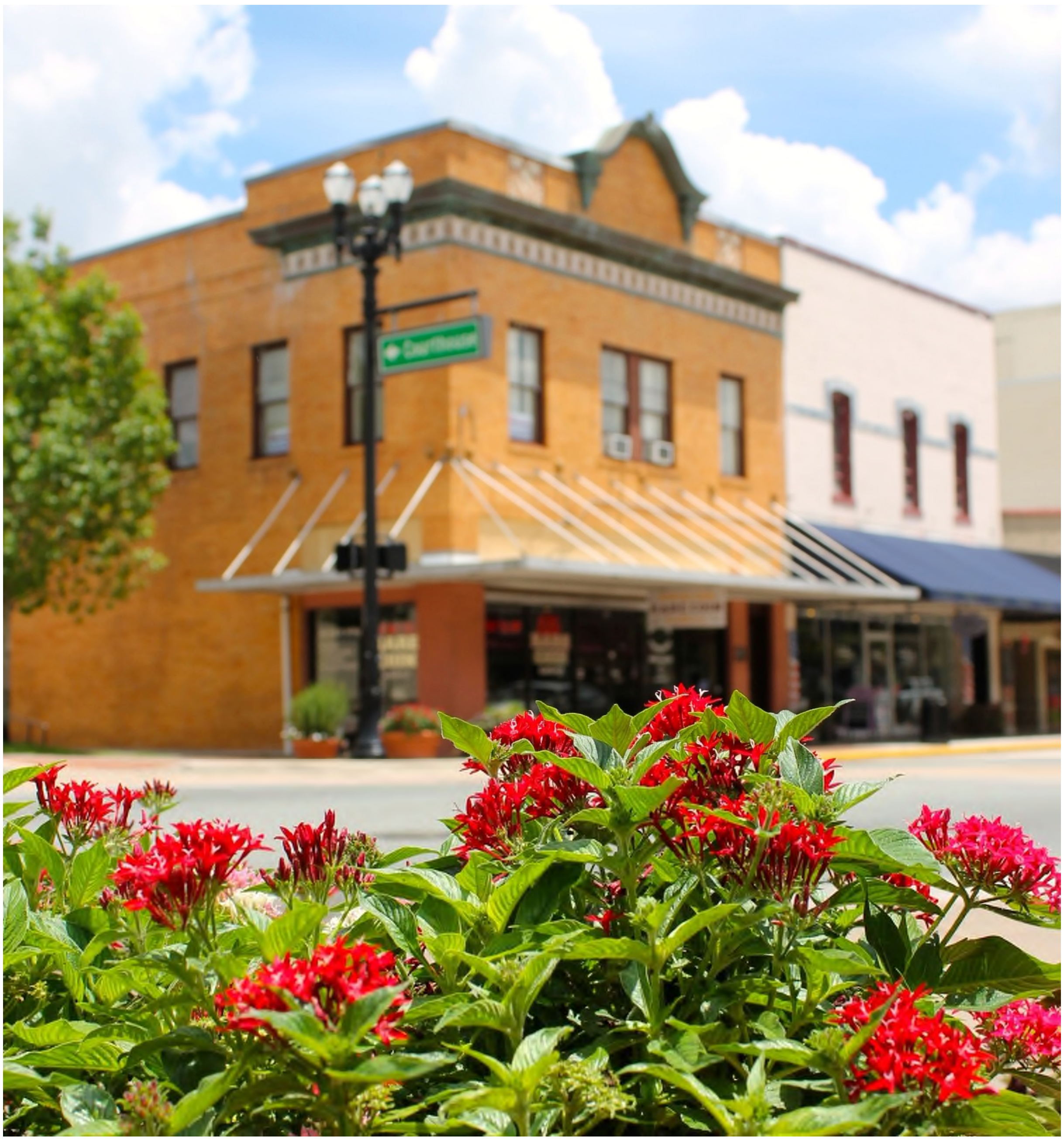
An unmodified opinion is the highest level of opinion the auditor can give and is, therefore, the opinion we seek to obtain each year.

Financial Summary:

At September 30, 2021, the restricted fund balance of the Downtown CRA was $1,272,519, reflecting an increase of $202,053. These funds are legally restricted to completing projects identified in the Downtown Master Plan. Revenues included $524,983 in tax increment revenues in fiscal year 2021.

City of DeLand Downtown Tax Increment District

FINANCIAL STATEMENTS



Fiscal Year Ended September 30, 2021

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT

FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
TABLE OF CONTENTS
SEPTEMBER 30, 2021

	Page Number(s)
Independent Auditors' Report	1 – 2
Management's Discussion and Analysis	3 – 5
Basic Financial Statements	
Balance Sheet / Statement of Net Position	6
Statement of Revenues, Expenditures, and Changes in Fund Balance / Statement of Activities	7
Notes to Financial Statements	8 – 12
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	14
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	15 – 16
Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida Office of the Auditor General	17 – 19
Independent Accountants' Examination Report	20

JAMESMOORE

INDEPENDENT AUDITORS' REPORT

To the Governing Board,
City of DeLand Downtown Tax Increment District:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of DeLand Downtown Tax Increment District (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.

Auditors' 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 auditors' 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 for the year then ended in conformity 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 March 11, 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.

James Moore & Co., P.L.

Daytona Beach, Florida
March 11, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of DeLand Downtown Tax Increment District'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 exceeded its liabilities at September 30, 2021, by $1,272,519 (net position). Of this amount, the entire balance was restricted for redevelopment purposes.
- As of September 30, 2021, the CRA's reported ending fund balances of $1,272,519. Fund balance saw a change of $202,053 when compared to the prior year.

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 reinvesting within the community redevelopment 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		
Current and other assets	$ 1,280,427	$ 1,087,042
Total assets	$ 1,280,427	$ 1,087,042
LIABILITIES		
Current liabilities	$ 7,908	$ 16,576
Total liabilities	$ 7,908	$ 16,576
NET POSITION		
Restricted	$ 1,272,519	$ 1,070,466
Total net position	$ 1,272,519	$ 1,070,466

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	$ 524,983	$ 499,853
Charges for services	60,177	58,528
Other revenues	17,487	27,569
Total revenues	602,647	585,950
EXPENSES		
Community redevelopment	362,159	253,435
Total expenses	362,159	254,035
Net change before transfers	240,488	331,915
Transfers to primary government	(38,435)	(27,011)
Change in net position	202,053	304,904
Net position, beginning of year	1,070,466	765,562
Net position, end of year	$ 1,272,519	$ 1,070,466

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 $1,272,519, a change of $202,053, 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 $887,096 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 14 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 2021-2022 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 addressed to the Finance Director, City of DeLand, Florida, 120 S. Florida Avenue, DeLand, FL 32720.

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
BALANCE SHEET / STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Balance Sheet General Fund	Adjustments	Statement of Net Position Governmental Activities
ASSETS			
Cash and cash equivalents	$ 1,279,847	$ -	$ 1,279,847
Receivables, net	580	-	580
Total assets	$ 1,280,427	$ -	$ 1,280,427
LIABILITIES			
Accounts payable and accrued liabilities	$ 7,908	$ -	$ 7,908
Total liabilities	7,908	-	7,908
FUND BALANCE / NET POSITION			
Fund Balance:			
Restricted for:			
Community redevelopment	1,272,519	(1,272,519)	-
Net Position:			
Restricted for:			
Community redevelopment	-	1,272,519	1,272,519
Total fund balance / net position	1,272,519	-	1,272,519
Total liabilities and fund balance / net position	$ 1,280,427	$ -	$ 1,280,427

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

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
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
	General Fund	**Adjustments**	**Governmental Activities**
Revenues			
Taxes	$ 524,983	$ -	$ 524,983
Charges for services	60,177	-	60,177
Interest revenues	2,775	-	2,775
Miscellaneous	14,712	-	14,712
Total revenues	602,647	-	602,647
Expenditures / expenses			
Current:			
Community redevelopment	199,485	-	199,485
Capital outlay	162,674	-	162,674
Total expenditures / expenses	362,159	-	362,159
Excess (deficiency) of revenues over expenditures / operating income (loss)	240,488	-	240,488
Other financing sources (uses)			
Transfers out to primary government	(38,435)	-	(38,435)
Net change in fund balance / net position	202,053	-	202,053
Fund balance / net position, beginning of year	1,070,466	-	1,070,466
Fund balance / net position, end of year	$ 1,272,519	$ -	$ 1,272,519

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

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

The financial statements of the City of DeLand Downtown Tax Increment District (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 City of DeLand Downtown Tax Increment District was created in 1984 by City Resolution 1984-13 of the City of DeLand, 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.

(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—**When present, 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**—The CRA does not have any legal indebtedness. Any use of funds for debt service represents payments toward long-term debt issued in the name of the City for which CRA revenues have been pledged.

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.

(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.

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

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.

(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. The CRA has no items reported differently between these two statements.

(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.

(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.

(4) **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.

During the year ended September 30, 2021, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending and investment markets have been substantially impacted. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other future impact to the CRA as of March 11, 2022, management believes that a material impact on the CRA's financial position and results of future operations is reasonably possible.

(5) 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, as adjusted based on the impacts of GASB Statement No. 95, 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.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DELAND DOWNTOWN TAX INCREMENT DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	**Final**	**Actual**	
Revenues				
Taxes	$ 526,705	$ 526,705	$ 524,983	$ (1,722)
Charges for services	58,105	58,105	60,177	2,072
Interest revenues	-	-	2,775	2,775
Miscellaneous	14,604	14,604	14,712	108
Total revenues	599,414	599,414	602,647	3,233
Expenditures				
Current:				
Community redevelopment	560,979	396,321	199,485	196,836
Capital outlay	-	882,934	162,674	720,260
Total expenditures	560,979	1,279,255	362,159	917,096
Excess (deficiency) of revenues over expenditures	38,435	(679,841)	240,488	920,329
Other financing sources (uses)				
Transfers out to primary government	(38,435)	(38,435)	(38,435)	-
Net change in fund balances	-	(718,276)	202,053	920,329
Fund balances, beginning of year	1,070,466	1,070,466	1,070,466	-
Fund balances, end of year	$ 1,070,466	$ 352,190	$ 1,272,519	$ 920,329

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,
City of DeLand Downtown Tax Increment District:

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 and each major fund of the City of DeLand Downtown Tax Increment District (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 March 11, 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 opinion 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CRA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.

James Moore & Co., P.L.

Daytona Beach, Florida
March 11, 2022

JAMESMOORE

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

To the Governing Board,
City of DeLand Downtown Tax Increment District:

Report on the Financial Statements

We have audited the basic financial statements of the City of DeLand Downtown Tax Increment District (the CRA), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 11, 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 March 11, 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 – City of DeLand Downtown Tax Increment District

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 DeLand Downtown Tax Increment 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:

a. No such projects noted.

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 $599,414 and was amended by the total amount of $718,276, for final budgeted expenditures of $1,317,690.

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.

James Moore & Co., P.L.

Daytona Beach, Florida
March 11, 2022

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

To the Governing Board,
City of DeLand Downtown Tax Increment District:

We have examined the City of DeLand Downtown Tax Increment District'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 City of DeLand Downtown Tax Increment District complied, in all material respects, with the Statutes for the year ended September 30, 2021.

James Moore & Co., P.L.

Daytona Beach, Florida
March 11, 2022

CITY OF DELAND
Request for Downtown Community Redevelopment Agency Action
April 4, 2022

SUBJECT:	Resolution Approving Budget Amendment for FY 21-22.
DEPARTMENT:	Finance
PREPARED BY:	Daniel Stauffer, Finance Director
ATTACHMENTS:	Resolution, FY 21-22 Downtown CRA Budget Amendment Details
APPROVED BY:	Michael Pleus, City Manager, March 30, 2022

SUMMARY/HIGHLIGHT:

The budget amendments proposed are detailed in the attached summary and recommended after review of actual first quarter expenditures. The amendments proposed are primarily adjustments to reflect anticipated actual revenues and expenditures.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

N/A

SUSTAINABILITY:

N/A

FISCAL IMPACT:

The Resolution amends the Downtown CRA budget to reflect changes with the impact to fund itemized in the attached summary.

RECOMMENDATION:

Staff recommends the Downtown CRA adopt the Resolution amending the FY 21/22 budget as presented.

BACKGROUND/DISCUSSION:

N/A

RESOLUTION NO. 2022 -

A RESOLUTION OF THE DOWNTOWN DELAND COMMUNITY REDEVELOPMENT AGENCY, AMENDING THE BUDGET FOR THE FISCAL YEAR 2021-2022; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary to amend the budget for the Downtown DeLand Community Redevelopment Agency for fiscal year 2021-2022; and

WHEREAS, the Downtown DeLand Community Redevelopment Agency desires to amend its budget for fiscal year 2021-2022 as more particularly set forth herein.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMUNITY REDEVELOPMMENT AGENCY OF DELAND, FLORIDA:

Section 1. The budget of the Downtown DeLand Community Redevelopment Agency of the City of DeLand for fiscal year 2021-2022 is amended as follows:

Account Number	Account Description	Current Budget	Increase	Decrease	Revised Budget
REVENUES		**1,327,197**	**78,552**	**0**	**1,405,749**
180-0000-380-000	USE OF RESERVES	0	78,552	0	78,552
EXPENDITURES		**1,327,197**	**110,600**	**32,048**	**1,405,749**
180-9999-991-300	TRANSFER TO CAPITAL PROJECT FUND	0	3,000	0	3,000
180-9990-999-200	RESERVE CONTINGENCY	42,286	0	32,048	10,238
180-1800-882-300	FACADE GRANTS	20,000	40,000	0	60,000
180-1800-549-100	OTHER OBLIGATIONS	250	20,000	0	20,250
180-1800-662-000-DT2201	FISH BUILDING ROOF	102,000	23,560	0	125,560
180-1800-663-000-DT2106	W. VOORHIS AVE STREETSCAPE	28,855	24,040	0	52,895

Section 2. In all other respects the budget of the Downtown DeLand Community Redevelopment Agency for fiscal year 2021-2022 is hereby ratified and confirmed as adopted by Resolutions 2021-62 and 2022-03.

Section 3. This resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 4th day of April, 2022.

____
Robert F. Apgar
Mayor-Commissioner

ATTEST:

____
Julie Hennessy
City Clerk-Auditor

APPROVED AS TO FORM AND LEGALITY:

____
Darren J. Elkind
City Attorney

FY 21-22 Budget Amendment Details

ACCOUNT	Account Description	Increase	Decrease	Description
COMMUNITY REDEVELOPMENT TRUST FUND				
REVENUES		***78,552***	***0***	
180-0000-380-000	USE OF RESERVES	78,552		increase funding for Façade Grants ($30,952), Fish Building Roof ($23,560) & W Voorhis Ave Streescape ($24,040)
EXPENDITURES		***110,600***	***32,048***	
180-9999-991-300	TRANSFER TO CAPITAL PROJECT FUND	3,000		Increase transfer to Capital Fund for City Website Redevelopment
180-9990-999-200	RESERVE CONTINGENCY		32,048	decrease appropriation for City Website Redevelopment ($3,000), Winter Wonder DeLand ($10,000), Inclusive DeLand Project ($10,000) and Downtown Grants ($9,048)
180-1800-882-300	FACADE GRANTS	40,000		increase appropriation for Downtown Grants
180-1800-549-100	OTHER OBLIGATIONS	10,000		increase appropriation for Winter Wonder DeLand
180-1800-549-100	OTHER OBLIGATIONS	10,000		increase appropriation for the Inclusive DeLand Project
180-1800-662-000-DT2201	FISH BUILDING ROOF	23,560		increase appropriation for the new Fish Building Roof
180-1800-663-000-DT2106	W. VOORHIS AVE STREETSCAPE	24,040		increase appropriation for the Additional W Voorhis Ave Streetscape Concept Services

CITY OF DELAND
Request for Downtown Community Redevelopment Agency Action
April 4, 2022

SUBJECT: Consideration re Task Assignment No.12 Scope of Services, CPH, Inc., West Voorhis Avenue Streetscape Project.

DEPARTMENT: Admin Services

PREPARED BY: Michael Grebosz, Asst. City Manager

ATTACHMENTS: Voorhis Ave Streetscape Concept - TA 12-Additional Services

APPROVED BY: Michael Pleus, City Manager, March 30, 2022

SUMMARY/HIGHLIGHT:

In March of 2021, the West Voorhis Avenue streetscape project was the top ranked project that was to receive reserve funding. In July of 2021, CPH Inc. was contracted to provide design services for the reserve projects. Since that time, staff has been working with CPH Inc. to create initial concept plans that meet the original projected budget for the project of approximately $500,000 to $600,000. As time progressed, external factors changed and the labor and material cost estimates increased substantially. With the increase in these costs, staff proposed a phased approach to meet the objective of completing a project within the originally allocated budget. Phase 1 was to perform streetscape work from Clara Avenue to Florida Avenue. Phase 2 was planned to continue the streetscape from Florida Avenue to Woodland Boulevard if/when additional funding was budgeted/secured.

Concept plans for phase 1 were taken to the community for feedback in February of 2022. The initial feedback provided by the community was constructive and insightful. The community clearly voiced concern over the phased approach and was adamant that the project should be completed from Clara Avenue to Woodland Boulevard in one phase. The feedback also asked for additional design work to address vehicular speeding and to allow for incorporation of the unique characteristics of African American history into the project.

With this information in hand, staff has requested that CPH Inc. provide additional design concept work to incorporate the initial community feedback. This work will require authorization of additional services. Staff is requesting that the CRA approve the updated scope of services. The cost of the additional services is $24,040.The cost includes a 3D rendering as that was requested by the public in the first feedback session. If the CRA elects not to include the 3D rendering, the total cost would be $15,615. The project reserve funding would be able to cover the cost for additional scope of work.

If approved, CPH Inc. will create updated concept plans for West Voorhis Avenue from Clara Avenue to Woodland Boulevard and host an additional community input meeting. Staff anticipates that the community input meeting will be held this summer.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government

SUSTAINABILITY:

N/A

FISCAL IMPACT:

$24,040 is the cost for the additional scope of service work to include a 3D rendering. If a 3D rendering is not authorized, the cost of the additional scope of work is $15,615. The full cost has been included in a proposed budget amendment presented to the Board for approval.

RECOMMENDATION:

Staff recommends that the Downtown CRA approve the updated scope of service to the Task Assignment as proposed by CPH Inc. for the West Voorhis Avenue streetscape project.

BACKGROUND/DISCUSSION:

In March of 2021, the Downtown CRA approved a list of projects for reserve funding to be allocated. The West Voorhis Avenue streetscape project was the top priority project on that list. The other projects include: paving the overflow parking lot on Rich Avenue, an update to Sunflower Park and an update to Painters Pond.

TASK ASSIGNMENT NO. 12

CITY OF DELAND
W. VOORHIS AVENUE STREETSCAPE

Conceptual Design – Additional Services 1

July 23, 2021
Additional Services 1 – March 22, 2022

The following scope of services and associated compensation are based on work to be performed by CPH, Inc., herein after called "CPH" for the **Conceptual Streetscape Design of W. Voorhis Avenue,** for the City of DeLand herein after called the "CITY". The proposed work is to be performed within the terms and conditions of the current continuing services agreement between CPH and The City of DeLand.

SCOPE OF SERVICES

1.0 Surveying Services – N/A

2.0 Engineering Services

CPH will amend the current concepts to provide two (2) additional conceptual roadway layout (2-D rendered line work) and extend the limits to Woodland Blvd. and just west of Clara Ave based on the coordination with City staff and public feedback. The additional improvements may include decorative stamped concrete intersection improvements, additional traffic calming elements such as a traffic circle, raised intersections, and speed tables, and revising the concept to address the public comments. These design elements are in addition to the prior design elements, which include: Roadway narrowing to provide defined on-street parking areas, widened sidewalks to establish larger pedestrian areas, landscape bulb-outs, traffic calming elements, landscape areas, hardscape features, and lighting improvements. The revised concept design will also include modified typical section and an updated preliminary Engineer's Estimate of Probable Construction Costs (EEOPCC).

Within the fee identified for this task, the scope includes up to two (2) coordination meeting with City Staff and one (1) modification to the revised concept designs. CPH will prepare color 2-D renderings based on the Conceptual Roadway layouts over an aerial based drawing to graphically display the proposed improvements. Upon selection of the preferred Conceptual Design, CPH will prepare an amendment to this scope of services to prepare the final design and permitting of the project.

3.0 Landscape Architecture

CPH will provide Landscape Architecture design services in coordination with the above-mentioned Engineering services. CPH Landscape Architects will attend the coordination meetings with the CITY and project team. Following this meeting, CPH Landscape Architects will coordinate with the Project Engineer to assist with the concept landscape and hardscape layout of the improvements, detailing amenity design consistent with the design discussed with the CITY. CPH Landscape Architects will attend up to two (2) coordination meetings with City staff, and provide up to one (1) modification to the revised concept plans.

4.0 Optional Services

Following acceptance of the revised concept plans by CITY staff and prior to holding a public meeting, CPH will develop 3D rendering graphics with appropriate views concerning building massing as necessary for the proposed improvements. Perspective graphics will be generated utilizing Sketch-up, Adobe CS Suite, and Lumion 3D as necessary for presentation.

During this process, CPH will respond to the roadway layout plan as approved by the CITY and shall provide for roadway layout, building placement and style, supporting landscape and hardscape features, and design specifics such as materials, textures and colors for development of the subject roadway.

- CPH will provide two (2) renderings with three (3) perspective views per rendering for review and comment, with one set of modifications.

CITY-FURNISHED INFORMATION

It is understood that CPH will perform services under the sole direction of the CITY. In the performance of these services, CPH will coordinate its efforts with the City's Project Manager, or designated person and other project team members as required. The CITY shall provide CPH with available project-related technical data including, but not limited to, the following:

- Previous Roadway Plans or data
- Previous Stormwater Plans or data
- Previous Utility Plans or data
- Any other pertinent information concerning this project to which the City may have.

CPH will rely upon the accuracy and completeness of City-furnished information in connection with the performance of services under this Agreement.

CPH will begin performance of the above services upon verbal authorization followed by written authorization within 7 days of the verbal authorization to proceed is received. The schedule is also subject to timely delivery of information by the City and is exclusive of City and stakeholder coordination of interim products. If the City requests that work under this agreement be stopped, the schedule is subject to renegotiation when written authorization to continue is received.

COMPENSATION

Labor

CPH will perform the Scope of Services contained in this Agreement as identified on each task, either lump sum or time and materials. Refer to the Standard Hourly Rate Schedule to be utilized on this project. The following is the breakdown of fees for each task. Tasks that are identified as Time and Materials (Hourly) have been provided an 'Upset Limit' (USL) budget. The City will be informed when the services are about to exceed this limit.

Phase No.	Phase Description	Billing Method	Fee
1.	**SURVEYING**		
2.	**ENGINEERING SERVICES**	Lump Sum	$12,110.00
3.	**LANDSCAPE ARCHITECTURE**	Lump Sum	$3,505.00
4.	**OPTIONAL SERVICES**	Lump Sum	$8,425.00
		Total	**$24,040.00**

Reimbursable Expenses

Lump Sum fees above include reimbursable, project specific expenditures such as, but not limited to travel, printing and reprographics, postage, and phone usage.

SERVICES NOT INCLUDED

The following services are not anticipated and, therefore, not included in this Agreement at this time:

- Utility designate or underground utility or storm sewer survey
- Traffic studies or signalization design
- Environmental studies and coordination of environmental issues with the regulatory agencies
- Any permitting or pre-application meetings
- Special meetings with agencies or other consultants not normally required to perform the work described in the Scope of Services, except those meetings specifically identified in the above Scope of Work
- Any other issues not specifically described in this proposal

Should work be required in any of these areas, or areas not previously described, CPH will prepare a proposal or amendment, at the CITY's request, that contains the Scope of Services, fee, and schedule required to complete the additional work item.

CPH, INC. AUTHORIZATION

By: Kurt R. Luman, Jr.

Kurt R. Luman, Jr, P.E.
Sr. Vice President / Associate

W. Voorhis Avenue Streetscape Conceptual Design

City of DeLand

Additional Services 1

ITEM	DESCRIPTION	Sr. Project Manager	Sr. Project Engineer	Project Engineer/EI	Sr. Design Tech	Design Technician		Admin	Expenses	Cost by Task
Current CPH Hourly Rates		**$170.00**	**$130.00**	**$120.00**	**$105.00**	**$95.00**		**$75.00**	**$**	**$**
2.0 - Engineering Services										
2.1	Preliminary Design									
	Revised Conceptual Designs (2) with 1 Modification	2		12	40				$ 25.00	$ 6,005.00
	2-D Color Renderings	2				40			$ 25.00	$ 4,165.00
	Coordination Meetings (2)	6		6				2	$ 50.00	$ 1,940.00
	Engineering Design Services Total	**10**	**0**	**18**	**40**	**40**	**0**	**2**	**$ 100**	**$12,110.00**
ITEM	**DESCRIPTION**	**Sr. Project Manager**	**Prin Landscape Architect**	**Landscape Architect**	**Sr. Project Designer**	**Sr. LA Designer**	**Landscape Designer**	**Admin**	**Expenses**	**Cost by Task**
Current CPH Hourly Rates		**$170.00**	**$170.00**	**$105.00**	**$130.00**	**$100.00**	**$85.00**	**$75.00**	**$**	**$**
3.0 - Landscape Architecture										
	Conceptual Designs (2) with 1 Modification		2	8			12	4	$ 25.00	$ 2,525.00
	Coordination Meetings (2)		6					2	$ 50.00	$ 980.00
	Landscape Architecture Services Total	**0**	**8**	**8**	**0**	**0**	**12**	**6**	**$ 75**	**$3,505.00**
4.0 - Landscape Architecture - 3-D Rendering										
Optional Services	3-D Rendering				80				$ 25.00	$ 8,425.00
	Landscape Architecture Optional Services Total	**0**	**0**	**0**	**80**	**0**	**0**	**0**	**25**	**$8,425.00**
	Design Services w/ Optional Services Total									**$24,040.00**

CITY OF DELAND
Request for Downtown Community Redevelopment Agency Action
April 4, 2022

SUBJECT:	Consideration re Request for Extension, Museum of Art, DeLand, for The Downtown Sculpture Program.
DEPARTMENT:	Admin Services
PREPARED BY:	Michael Grebosz, Asst. City Manager
ATTACHMENTS:	Museum Sculpture Extension Request, Museum of Art Agreement
APPROVED BY:	Michael Pleus, City Manager, March 30, 2022

SUMMARY/HIGHLIGHT:

In May of 2020, the CRA and the Museum of Art, DeLand approved the most recent agreement for the Downtown Sculpture Program. The program has been a successful partnership for over a decade. In February of 2022, the Museum submitted a letter requesting an extension of the 2020 agreement to extend the current terms until the end of the FY 22 fiscal year, as the term of the current agreement had lapsed in September of 2021. It was not the intention of either party to let the agreement lapse.

Staff is seeking CRA approval to allow for the continuation of the terms and conditions of the most recent agreement to be granted through the end of the current fiscal year.

Staff will be working with representatives from the Museum during the upcoming budget process and will present a new agreement to the CRA for consideration before the start of FY 22-23.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

There are numerous goals, strategies and action steps that support the redevelopment plan:

- Maintain or develop downtown events that bring people together for a wide range of recreational, cultural, and intellectual events.
- Foster an entrepreneurial environment that supports local and start-up businesses.
- Encourage historic preservation and restoration efforts.
- Maintain and improve the aesthetic appearance of the City.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

N/A

RECOMMENDATION:

Staff recommends that the CRA approve the request for extension from the Museum of Art, DeLand for the Downtown Sculpture Program.

BACKGROUND/DISCUSSION:

The agreement allows for the Museum to administer the sculpture program on public property in the downtown.

Museum of Art - DeLand, Florida

February 10, 2022

Request for Extension

The Museum of Art, DeLand, Florida is requesting an extension of the Agreement between the Museum and the City of DeLand for the Public Display of Sculptures and Other Artwork, which was signed on the 18th day of May, 2020 and expired on September 30th, 2021.

We further request that the term of the extension begins March 14th, 2022 and ends September 30, 2022.

Thank you for your consideration,

Pattie Pardee
Executive Director
Museum of Art - DeLand

Museum of Art - DeLand, Florida

600 N. Woodland Blvd., DeLand, FL 32720
PH 386. 734.4371 FX 386. 734.7697
Contact@MoArtDeLand.org

100 N. Woodland Blvd., Suite 1, DeLand, FL 32720
PH 386. 279.7534 FX 386. 734.7697
www.MoArtDeLand.org

AGREEMENT BETWEEN THE MUSEUM OF ART, DELAND, FLORIDA, INC. AND THE CITY OF DELAND FOR THE PUBLIC DISPLAY OF SCULPTURES AND OTHER ARTWORK

This Agreement is made by and between the City of DeLand, a Florida municipal corporation with a principal place of business at 120 South Florida Avenue, DeLand, Florida 32720 (hereinafter referred to as "City") and The Museum of Art, DeLand, Florida, Inc., a Florida not-for-profit corporation, with a principal place of business at 600 North Woodland Boulevard, DeLand, Florida 32720 (hereinafter referred to as "Museum").

WHEREAS, Museum has undertaken a program to place sculptures and other works of art which are on loan to or otherwise in the possession of Museum (hereinafter referred to as "Artwork") in public places throughout the core downtown DeLand area; and

WHEREAS, City has determined that the public display of Artwork by Museum, as more particularly provided for in this Agreement, will enhance the culture, vibrancy and aesthetics of the downtown area, will foster an awareness and appreciation of the arts generally and of the cultural and artistic resources available within the community and will otherwise benefit the public health and welfare; and

WHEREAS, Museum will obtain Artwork for display from various artists, and hereby warrants that it shall obtain from such artists good and proper rights to display the Artwork and shall also obtain from such artists the right for City to use photographs of such Artwork in promotional literature, commercials, on the City's web site, or for any other purpose connected to the promotion of the City of DeLand and its environs by City or its agents, servants, contractors and employees; and

WHEREAS, the City desires to provide specific locations within the downtown area which can safely accommodate the placement of Artwork; and

WHEREAS, the City has agreed to review the manner in which the Artwork will be secured for display and to inspect such installation to ensure that such placement can safely withstand public interference, foul weather and other adverse conditions which are beyond the control of the parties and that the display of Artwork will not pose a safety risk to the public; and

WHEREAS, the City will have the right to consider and inspect all Artwork before it is approved for and shall have the right, in its sole discretion, to reject any Artwork and the City shall further have the right to require Artwork to be removed following its placement upon a majority vote of the City Commission; and

WHEREAS, the City has agreed to pay certain costs associated with the display of artwork pursuant to and as more particularly set forth in this Agreement, the City, through its City Commission, having found that the expenditure of public funds for such purpose will be generally beneficial to the public; and

WHEREAS, the term of this Agreement is for one year, but it is the desire of the parties hereto that they will be able to renew this Agreement at the expiration of its term for the purpose of continuously maintaining a public sculpture program within the City of DeLand; and

WHEREAS, the City Commission of the City of DeLand has authorized its city manager to execute this Agreement.

NOW, THEREFORE, in consideration of the promises and covenants recited below, it is hereby agreed by and between City and Museum as follows:

1. Display Locations Installation: The parties shall jointly propose and attempt to agree upon locations for the display of Artwork. City shall, however, have the absolute right to approve or disapprove of any location in City's sole discretion.

2. Installation Specifications: Artwork shall be installed in accordance with all applicable building, engineering or other life/safety codes. City, at its sole cost and expense, shall prepare and submit, if necessary, applications for City of DeLand building permits, and pay the application fees associated therewith, for the installation of no more than twelve (12) items of Artwork. City shall also supply standard hardware and assistance for the installation of no more than twelve (12) items of Artwork. The provisions of this Agreement notwithstanding, nothing in this Agreement or the City's review and approval of the manner of installation of any Artwork or its provision of hardware or technical assistance shall be deemed to be a warranty of the fitness of the installation nor shall such review, approval or assistance be deemed an assumption of any responsibility to any third party. In addition, two items of Artwork, previously installed under prior years' agreements, may be moved to new locations for the term of this Agreement, which locations shall be selected in accordance with Section 1 of this Agreement and installed and maintained in accordance with the terms of this Agreement.

3. Quality and Condition and Nature of Artwork: Museum shall ensure that all Artwork is of good quality construction and in good repair; including but not limited to, structural components and exterior finishes and that the Artwork shall be reasonably capable of enduring outside display in high pedestrian traffic areas. In the event that any Artwork deteriorates such that it is, in the reasonable opinion of the City, structurally unsafe or appears dingy or worn in exterior appearance, then Museum shall be solely responsible for the timely maintenance, repair or removal of such Artwork. City will, however, subject to the availability and scheduling of City's maintenance crew, provide periodic cleaning of Artwork, using cleaning materials which are normally maintained by City crews. City shall have the right to inspect all Artwork prior to its placement pursuant to this Agreement and to reject, in City's sole discretion, any Artwork. Furthermore, City shall have the right to require the removal of Artwork which has been otherwise properly installed pursuant to this Agreement if the City Commission of the City of DeLand, at a meeting held upon no less than fifteen (15) days' notice to Museum votes to require removal of the Artwork. Any such Artwork shall be removed within ten (10) days after notice of the City Commission's decision is sent to Museum.

No Artwork shall be used as a medium for the advertisement of any business, product, service or any commercial, charitable or any other enterprise or endeavor whatsoever.

4. Funding: The City shall provide through the Downtown Community Redevelopment Agency FIFTEEN THOUSAND AND 00/100 ($15,000.00) DOLLARS to the Museum to secure artists to provide artwork for the term of this agreement.

5. Insurance: City shall provide, at its sole cost and expense, a policy of insurance which provides a maximum coverage limit of FIFTEEN THOUSAND AND 00/100 ($15,000.00) DOLLARS with a deductible of ONE THOUSAND AND 00/100 ($1,000.00) DOLLARS per item of Artwork (even if any such item of Artwork has an insurable value in excess of $15,000.00) which insurance shall insure against theft, physical damage to or destruction of the Artwork. City shall pay up to the amount of the deductible to any claimant otherwise entitled to compensation under the policy of insurance, regardless of any fault on the part of the City.

6. Rights to Display and Photograph: Museum shall, prior to installation of any Artwork pursuant to this Agreement, obtain from the creator or owner of the Artwork, as the case may be, good and lawful right to display the Artwork as well as the right for City to photograph the Artwork for use in promotional materials, web sites, and other media for the purpose of promoting the City of DeLand, the County of Volusia, and the businesses, museums, schools and all other institutions located therein. City shall credit the artist who created any Artwork specifically photographed by City. Furthermore, Museum shall indemnify, defend and hold City harmless from any claims, demands, liabilities, losses, damages, judgments or settlements, including all reasonable costs and expenses related thereto including attorneys' fees, directly or indirectly resulting from any claim asserted by an artist who created Artwork, an owner of Artwork, or any other third party, with respect to the Artwork or photographs of Artwork, regardless of the media in which such photographs are displayed or incorporated, including without limitation a claimed infringement or violation of any intellectual property right or right of publicity or privacy or a claim of libel or defamation.

7. Term and Termination: The term of this Agreement shall commence on October 01, 2020, and end on September 30, 2021, notwithstanding that the execution hereof may be on a date later than the aforesaid commencement date. This Agreement may be terminated by either party in the event that the other party commits a material breach of this Agreement and fails to cure such breach within ten (10) days of notice of breach by the other party, or if such breach cannot with the exercise of reasonable diligence be cured within such period, then if the breaching party fails to commence and diligently prosecute to completion such actions as are reasonably necessary to cure the breach. At the conclusion of the term of this Agreement, Museum shall remove and take possession of all Artwork, but shall not be responsible for removal of any concrete pads or the restoration of the installation sites, that being the responsibility of City.

8. Binding Agreement: This Agreement executed by City and Museum sets forth the entire agreement between the parties in connection with the subject matter hereof and it incorporates, replaces, and supersedes all prior agreements, promises, proposals, representations, understandings and negotiations, written or not, between the parties. The making, execution, and delivery of this Agreement have been induced by no representations, statements, warranties or agreements other than those expressed herein. This Agreement shall be binding upon the heirs, legal representatives, successors and assigns of Museum.

9. Notices: All notices will be in writing and will be delivered personally or sent by confirmed facsimile transmission, overnight letter or United States certified mail, proper postage prepaid at the addresses specified above.

10. Dispute Resolution: In the event of a dispute arises amongst the parties relative to this Agreement, the parties shall first attempt to resolve the dispute by informal, good faith discussions amongst themselves. If such discussions fail to resolve the dispute, then venue of any action to enforce the term of, or which otherwise arises out of this Agreement, shall be in Volusia County, Florida. In such action, the prevailing party shall be entitled to an award of its attorney fees from the other party.

11. Representations and Warranties: City and Museum each represent and warrant that they each have the full right and legal authority to enter into and fully perform this Agreement in accordance with its terms without violating the rights of any other person, organization, corporation or other legal entity.

12. Indemnification: In addition to the duty to indemnify as set forth in Section 5 of this Agreement, Museum will indemnify, defend, and hold harmless City, and its employees, agents, contractors and assigns, from and against any and all claims, damages, liabilities, losses, government proceedings, and costs and expenses, including reasonable attorney fees and costs of suit, arising out of any personal injury, property damage, or other injury or damage suffered by any third party as a result of the display of Artwork pursuant to this Agreement or arising out of any alleged or actual breach of this Agreement or any act or omission by it in the performance of this Agreement or the purposes hereof.

13. Agreement Not a Joint Venture: This Agreement shall not be deemed to create a joint venture, partnership, principal-agent, employer-employee, or similar relationship between City and Museum.

14. Invalidity: The determination that any provision of this Agreement is invalid or unenforceable shall not invalidate this Agreement, all of said provisions being inserted conditionally on their being considered legally valid, and this Agreement shall be construed and performed in all respects as if such invalid or unenforceable provisions were omitted.

15. Non-assignability: Neither party may assign this Agreement without the prior written approval of the other party.

*** Signatures on following page ***

Executed by the City of DeLand this 18th day of May, 2020.

CITY OF DELAND

By: Michael Pleus

Michael P. Pleus, City Manager

ATTEST:

Julie A. Hennessy

Julie A. Hennessy, MMC

City Clerk – Auditor

Executed by The Museum of Art, DeLand, Florida, Inc. this 9 day of April 2020.

THE MUSEUM OF ART, DELAND, FLORIDA, INC.

By: Dagny Robertson

Dagny Robertson, President