



## Central Florida Regional Planning Council

### Agenda

**March 9, 2016**

**CareerSource Heartland  
5901 US Hwy 27 South, Suite 1  
Sebring, FL  
9:30 a.m.**

#### **CALL TO ORDER** – Chairman Buddy Mansfield

- Invocation
- Pledge of Allegiance
- Roll Call
- Announcements

#### **AGENDA ITEM #1 PUBLIC COMMENTS**

#### **AGENDA ITEM #2 COUNCIL ADMINISTRATION**

- A. February 10, 2016, Council Meeting Minutes
- B. February 2016 Financial Report

- Action Recommended: Approval
- Exhibit #2: A. Minutes - Page 5  
B. Financial Report – will be distributed at meeting.

#### **AGENDA ITEM #3 DESOTO COUNTY ACTIVITIES REPORT**

June Fisher, DeSoto County Administrator, will update the Council on current activities in DeSoto County.

- Action Recommended: Information Only
- Exhibit: None

**DeSoto Hardee Highlands Okeechobee & Polk Counties**

#### **AGENDA ITEM #4 AUDIT REPORT FOR THE YEAR ENDING SEPTEMBER 30, 2015**

CliftonLarsonAllen, LLP, will present the audit report for FY 2014-15.

- Action Recommended: Accept FY 2014-15 Audit Report
- Exhibit #4: Audit Report for FY 2014-15 - Page 13

#### **AGENDA ITEM #5 RESOLUTION FOR FY 2016-17 TRANSPORTATION DISADVANTAGED (TD) PLANNING GRANT**

Staff will present the TD planning grant and request authorization to submit to TD Commission.

- Action Recommended: Adopt Resolution Number 2016-3A
- Exhibit #5: Resolution Number 2016-3A - Page 89

#### **AGENDA ITEM #6 CERTIFICATION OF TRANSPORTATION DISADVANTAGED (TD) LOCAL COORDINATING BOARD (LCB) MEMBERSHIP**

New members have been appointed to the TD LCB and certification of the current membership is required.

- Action Recommended: Certify TD LCB Membership
- Exhibit #6: TD LCB Membership List - Page 91

#### **AGENDA ITEM #7 COUNCIL CONSIDERATION OF ACCEPTING TRANSPORTATION DISADVANTAGED DESIGNATED OFFICIAL PLANNING AGENCY (DOPA) DESIGNATION FOR DESOTO COUNTY.**

DeSoto County Board of County Commissioners is considering a request to the Commission on Transportation Disadvantaged (CTD) to discontinue as the Transportation Disadvantaged Designated Planning Agency (DOPA) for DeSoto County. Resolution 2016-3B states that if asked by the CTD to accept the DOPA responsibilities for DeSoto County, the Council accepts that responsibility.

- Action Recommended: Adopt Resolution 2016-3B
- Exhibit #7: Resolution 2016-3B - Page 93

#### **AGENDA ITEM #8 FULL-SCALE EMERGENCY TRAINING EXERCISE UPDATE**

Staff will present a briefing on the full-scale emergency training exercise which was held at the Lakeland Linder Regional Airport on February 18, 2016. The training exercise was designed to test the capabilities of airport and community emergency response staff in the event of an aviation incident. The CFRPC provides support to Emergency Management throughout the region in the coordination of training exercises in order to allow first responders and other emergency management personnel to improve their skills in dealing with unexpected events.

- Action Recommended: Information Only

- Exhibit: None

### **AGENDA ITEM #9 UPDATE ON THE HEARTLAND REGIONAL TRANSPORTATION PLANNING ORGANIZATION (HRTPO)**

Staff will update the Council on current activities of the HRTPO.

- Action Recommended: Information Only
- Exhibit: None

### **AGENDA ITEM #10 EXECUTIVE DIRECTOR'S REPORT**

The Executive Director will report on the following work activities.

- A. Legislative Update
- B. Grant Opportunity

- Action Recommended: Information Only
- Exhibit: None

### **AGENDA ITEM #11 OTHER BUSINESS**

- A. Set date, time, and location for next meeting.
- B. Other Business

### **ADJOURN**

Please be advised that if you desire to appeal any decisions made as a result of the above hearing or meeting, you will need a record of the proceedings and in some cases a verbatim record is required. You must make your own arrangements to produce this record (Florida Statute 286.0105).

*"The Central Florida Regional Planning Council conducts business in accordance with Title VI of the Civil Rights Act of 1964 and other nondiscrimination laws. Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability, familial, or income status. In accordance with the Americans with Disabilities Act, persons with disabilities needing special accommodations to participate in this proceeding should contact Patricia M. Steed, Executive Director, 555 E. Church Street, Bartow, FL 863-534-7130 x 130 within two working days of receipt of this notification." If hearing impaired call: (TDD) 1-800-955-8771 or voice impaired call: 1-800-955-8770 via Florida Relay Service."*

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## Central Florida Regional Planning Council

February 10, 2016

Curtis Ezelle Complex

Hardee County Government Services Building

315 North 6<sup>th</sup> Avenue

Wauchula, FL 33873

9:30 a.m.

### Meeting Minutes

Vice-Chair Edie Yates called the meeting to order at 9:30 a.m. Norman White offered the invocation and the Council Pledged Allegiance to the Flag.

### Oath of Office

Norman White, Council Attorney, administered the Oath of Office to new Council Member William Twyford, Winter Haven City Commissioner.

Roll was called with the following members present.

Vice-Chairman, Commissioner Edie Yates, City of Lakeland  
City Councilman Joe Fink, City of Arcadia  
Jackie Tucker, DeSoto County Gubernatorial Appointee  
Commissioner Mike Thompson, Hardee County  
City Councilwoman Neda Cobb, City of Wauchula  
Chet Huddleston, Hardee County Gubernatorial Appointee  
Commissioner Don Elwell, Highlands County  
Mayor John Shoop, City of Sebring  
Donna Howerton, Highlands County Gubernatorial Appointee; Highlands County  
School Board  
Commissioner Bryant Culpepper, Okeechobee County  
City Commissioner, Mike O'Connor, City of Okeechobee  
Commissioner Melony Bell, Polk County  
City Commissioner Pat Huff, City of Bartow and Ridge League of Cities  
City Commissioner, William Twyford, City of Winter Haven  
Hazel Sellers, Polk County Gubernatorial Appointee; Polk County School Board  
Jeff Kincart, Polk County Gubernatorial Appointee  
Earl Hahn, DeSoto County Planning Director, Ex-officio  
Jennifer Stults, Florida Department of Transportation, Ex-officio  
Elizabeth "Libby" Maxwell, South Florida Water Management District, Ex-officio

Members absent:



Chairman Commissioner Buddy Mansfield, DeSoto County  
Elvie Posey, Okeechobee County Gubernatorial Appointee  
Todd Miller, Hardee County Planning Director, Ex-officio  
Ben Dunn, Highlands County Development Services Director, Ex-officio  
Bill Royce, Okeechobee County Planning Director, Ex-officio  
Tom Deardorff, Polk County Director of Growth Management, Ex-officio  
Jim Golden, Southwest Florida Water Management District, Ex-officio  
Mary Yeargan, Department of Environmental Protection, Ex-officio

## Announcements

Under announcements, Vice-Chair Edie Yates presented Kathy Hall, CFRPC Program Coordinator, with an engraved crystal vase in recognition of her 35 years working with the Council.

Pat Steed welcomed Winter Haven Commissioner William Twyford to the Council. She thanked Donna Howerton, Highlands County School Board, and Hazel Sellers, Polk County School Board, for accepting the Governor's reappointment to the Council.

Ms. Steed stated that the CFRPC received an award from the National Association of Development Organizations (NADO) for their work in developing the East Lake Combee Area Wide Plan. The Council also received a second award from NADO, along with the other Regional Planning Councils in the state, for developing one platform for each Council's Statewide Coordinated Comprehensive Economic Development Strategy (CEDS). In addition to those awards, the CFRPC also received an American Planning Association, Heart of Florida, 2015 Award of Merit in the category of Plan-It for work done on the East Lake Parker West North Combee Area Wide Plan. Finally, the CFRPC received an award from the American Planning Association, Heart of Florida, 2015 Planning Award for Outstanding Contribution in the category of Build-it for work on the Mulberry Health Care Clinic, Brownfields to Healthfields Project. This is the top recognition award only given a few times in the past.

Pat Huff recognized Pat Steed for being elected to serve on the Board of Directors for the National Association of Development Organizations (NADO).

Norman White pointed out that NADO is a National Organization and it was a testament to Ms. Steed's credentials for having been elected to a seat on that board.

Bryant Culpepper asked about the status of the application for Gubernatorial Appointee submitted by Robert Keith from Okeechobee County. Ms. Steed stated that the Okeechobee County Gubernatorial Seat on the Council is currently filled. She explained that once the applications are submitted to the Governor's office, they make the appointments then notify Council staff. She suggested that Mr. Keith keep his application current with the Governor's office.

## **AGENDA ITEM #1 PUBLIC COMMENTS**

Vice-Chair Yates opened the public comment period. The public comment period closed with no comments.

## **AGENDA ITEM #2 COUNCIL ADMINISTRATION**

### **A. December 9, 2015 Council Meeting Minutes**

Vice –Chair Yates asked if there were any additions, deletions or corrections to the December 9, 2015 Council Meeting Minutes.

#### **MOTION**

There being none, Jackie Tucker moved to approve the Council Meeting Minutes as submitted. Chet Huddleston seconded.

Motion carried unanimously.

### **B. December 2015 Financial Report**

Pat Steed presented and reviewed the Statement of Activities and Statement of Net Assets for the month ended December 31, 2015.

#### **MOTION**

Joe Fink moved to approve the December 2015 Financial Report as presented. Jeff Kincart seconded.

Motion carried unanimously.

## **AGENDA ITEM #3 HARDEE COUNTY ACTIVITIES UPDATE**

Lex Albritton, Hardee County Administrator, updated the Council on current activities in Hardee County. He mentioned that the Hardee County Commission recently approved an approximate 6% millage rate increase. About 30 new single family homes are under construction in Hardee County. Also, about 3 million dollars' worth of commercial permits have been applied for in the County. A new community center will begin construction soon at Hardee Lakes, with funds contributed by the Mosaic Company. Bowling Green is planning for a new fire station to begin construction soon. Hardee County Civic Center is being renovated. Mr. Albritton reported that Florican Company, a fertilizer distributing company, has relocated to Hardee County, with about 70 new jobs. Also, Caresink Company has opened in Hardee County with a potential of creating 200 new jobs. He reported that Florida Hospital is planning to construct a new 35 million dollar Hospital in Hardee County. Lastly, Hardee County recently received an application from Mosaic Company for the 28,000 acre Ona Phosphate Mine Facility.

Neda Cobb, Wauchula City Councilmember, announced that the Cities of Wauchula, Bowling Green and Zolfo Springs will be hosting the Ridge League of Cities annual dinner in December at the newly renovated Hardee County Civic Center.

## **AGENDA ITEM #4 FEDERAL TRANSPORTATION ADMINISTRATION TITLE VI PLAN**

Marcia Staszko, Transportation Disadvantaged Director, stated that the Council, as a recipient of Federal Transportation Administration (FTA) funds, is required to develop, adopt, and implement a Title VI Policy and Plan that complies with the requirements of FTA Circular 4702.1B. Title VI is a federal statute that provides for non-discrimination within the Transportation Disadvantaged federally funded program. The draft Title VI Plan was provided to each member for their review and consideration. This plan will guide all CFRPC operations. Discussion followed.

### **MOTION**

Pat Huff moved to adopt the Federal Transportation Administration Title VI Plan as presented. Joe Fink seconded.

Motion carried unanimously.

## **AGENDA ITEM #5 RESOLUTION TO EXECUTE A JOINT PARTICIPATION AGREEMENT (JPA) WITH FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)**

Pat Steed stated that this JPA is between the City of Lakeland and FDOT District One to conduct a Complete Street Charrette and Master Plan for a portion of SR 37 in Lakeland. FDOT wishes to engage the services of the Central Florida Regional Planning Council, supported by the Treasure Coast Regional Planning Council (TCRPC), to study and implement ways to improve mobility, quality of life, and economic vitality along the historic district of South Florida Avenue in Lakeland's Dixieland and downtown areas. The TCRPC has a particular expertise in conducting these types of Complete Streets Charrettes and Master Plans. The proposal is to enter into an agreement with FDOT and authorize staff to negotiate and execute an agreement with TCRPC. The project is expected to last approximately one year.

### **MOTION**

Don Elwell moved to adopt Resolution Number 2016-2 as presented. Melony Bell seconded.

Motion carried unanimously.

## **AGENDA ITEM #6 REQUEST FOR QUALIFICATIONS (RFQ) FOR PLANNING SERVICES**

Pat Steed stated that every five years the Council solicits bids from a variety of consultants to work under a continuing services agreement. The area of expertise needed for CFRPC tasks are: Transportation and Traffic Planning; Environmental/Ecological Planning; Hydrologic Planning; General Urban Planning, including Data Analysis and Comprehensive Planning; and Emergency Management. Ms. Steed described the selection process staff would follow. Discussion followed.

## **MOTION**

Hazel Sellers moved to authorize staff to issue the request for qualifications for consulting services. Chet Huddleston seconded.

Motion carried unanimously.

## **AGENDA ITEM #7 REQUEST FOR SEALED BIDS FOR NOISE STUDY DATA INTERPRETATION**

Pat Steed stated that the Council requires services to interpret noise study data as part of the Avon Park Joint Land Use Study (JLUS). This is funded by the Department of Defense, Office of Economic Adjustment, whom requires price be a determining factor. She requested the Council authorize staff to conduct a Request for Sealed Bids process for Noise Study Data Interpretation, as well as authorize staff to conduct the procurement process.

## **MOTION**

Pat Huff moved to authorize staff to conduct a Request for Sealed Bids process for Noise Study Data Interpretation, as well as authorize staff to conduct the procurement process. Melony Bell seconded

Motion carried unanimously.

## **AGENDA ITEM #8 APPOINT EXECUTIVE COMMITTEE FOR 2016**

Vice-Chair Edie Yates appointed the following members to serve on the Council's Executive Committee: Chairman Buddy Mansfield, Vice Chair Edie Yates, Jackie Tucker, Mike Thompson, Don Elwell, Mike O'Connor, Melony Bell and Neda Cobb.

## **MOTION**

Hazel Sellers moved to approve the Executive Committee for 2016 as appointed. Chet Huddleston seconded.

Motion carried unanimously.

## **AGENDA ITEM #9 ACTIVITIES OF THE HEARTLAND REGIONAL TRANSPORTATION PLANNING ORGANIZATION (HRTPO)**

Pat Steed updated the Council on the current activities of the recently formed HRTPO. When the HRTPO was formed in April of 2015, they entered into a staffing services agreement with the Council. The primary challenge has been meeting absolute deadlines for a number of required major documents that must be completed. One of those primary efforts is the Long Range Transportation Plan (LRTP), which normally would be a 30 month task, must be prepared in an eight month period. She reported that staff is on

schedule with the LRTP, as well as on schedule with the other required documents. Showing a PowerPoint presentation, she summarized the LRTP and described HRTPO activities to date.

Vice Chair Yates added that staffing the HRTPO has been a major undertaking by the CFRPC to meet all required deadlines to get the HRTPO to this point. She commended staff on their accomplishment thus far.

Ms. Steed thanked the HRTPO Board, as well as their Technical Advisory Committee (TAC) and their Citizens Advisory Committee (CAC) for their hard work and dedication.

### **AGENDA ITEM #10 REPORT ON FLORIDA REGIONAL COUNCILS ASSOCIATION (FRCA) JANUARY POLICY BOARD MEETING**

Pat Steed distributed the FRCA Annual Report and Directory for 2014-2015. She referred to a Program Matrix listing each RPC and pointed out that the CFRPC is engaged in all the programs listed on the matrix except two, and one of those was coastal planning. Also, some of the CFRPC's projects are highlighted in the Report.

Pat Huff, Immediate Past President of FRCA, and Councilmember Jackie Tucker reported on the FRCA Policy Board meeting that was held in January. Discussion followed.

Bryant Culpepper suggested that one of the five counties in the region give a report at each Council meeting.

### **AGENDA ITEM #11 EXECUTIVE DIRECTOR'S REPORT**

#### A. Legislative Update

Pat Steed reported on legislative activity in Tallahassee. She stated that for the last five years, Regional Planning Councils have not received funding. This year, it was decided that the RPCs would not seek a line item appropriation from the Legislature. Instead, a proposal was submitted to conduct Capacity Building for Statewide Job Creation within Florida's Industry Clusters using Economic Model Incorporated (REMI) economic forecasting tool software used by all RPCs. Ms. Steed distributed information regarding the project. The RPCs continue to work under contract with many state agencies. Discussion followed.

#### B. Current Status of Projects

Pat Steed distributed and summarized a list of Legislative Bills for January 29, 2016.

### **AGENDA ITEM #12 OTHER BUSINESS**

The next meeting was scheduled for March 9, 2016, at 9:30 a.m. at CareerSource Heartland in Sebring.

There being no further business, the meeting adjourned.

Respectfully submitted,

---

Commissioner Buddy Mansfield, Chairman  
February 10, 2016 Council Meeting Minutes





*Florida Department of Transportation*

RICK SCOTT  
GOVERNOR

801 North Broadway Avenue  
Bartow, Florida 33830

JIM BOXOLD  
SECRETARY

February 17, 2016

Central Florida Regional Planning Council  
Ms. Marcia Staszko  
555 East Church Street  
Bartow, FL 33830

Re: Title VI Plan

Dear Ms. Staszko:

The Florida Department of Transportation, District One concurs with the Title VI Plan for Central Florida Regional Planning Council as required for all Federal Transit Administration recipients as per the FTA Circular C4702.1B. This concurrence means that Central Florida Regional Planning Council meets the requirements as set out in the Circular and may receive grant funds. Please continue to follow the requirements set forth in the stated Circular.

Should you have any questions, please contact Michelle S. Peronto via e-mail at [michelle.peronto@dot.state.fl.us](mailto:michelle.peronto@dot.state.fl.us) or by phone at 863-519-2390.

Sincerely,

Michelle S. Peronto  
Transit Projects Coordinator

Cc: Pat Steed, Central Florida Regional Planning Council  
Sherry Carver, Central Florida Regional Planning Council  
Richard P. Shine, District Transit Programs Administrator, FDOT



Council Members  
Central Florida Regional Planning Council  
Bartow, Florida

We have audited the financial statements of the governmental activities and the major fund of Central Florida Regional Planning Council as of and for the year ended September 30, 2015, and have issued our report thereon dated February 2, 2016. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

**Significant audit findings**

***Qualitative aspects of accounting practices***

*Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Central Florida Regional Planning Council are described in Note A to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2015.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

*Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

- Management's estimate of the useful lives of its capital assets is based on management's knowledge of the useful lives. We evaluated the key factors and assumptions used to develop the useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the depreciation of capital assets is based on the straight-line method of depreciation over the assets' estimated useful lives. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the allowance for doubtful accounts is based on historical information, including historical loss levels, and an analysis of the collectibility of individual accounts. As the Council has not had any significant problems with the collectability of its receivables, the Council deems all of its receivables to be collectible and has not recorded an allowance for doubtful accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

#### Financial statement disclosures

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

The financial statement disclosures are neutral, consistent, and clear.

#### ***Difficulties encountered in performing the audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### ***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

#### ***Corrected misstatements***

The attached schedule summarizes material misstatements detected as a result of audit procedures that were corrected by management.

#### ***Disagreements with management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

#### ***Management representations***

We have requested certain representations from management that are included in the management representation letter dated February 2, 2016.

#### ***Management consultations with other independent accountants***

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

#### ***Significant issues discussed with management prior to engagement***

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

**Other information in documents containing audited financial statements**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

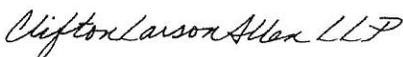
With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated February 2, 2016.

The Unaudited Schedule of Revenues by Expenditures- By Program and Unaudited Schedule of Indirect Costs accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

Other information is being included in documents containing the audited financial statements and the auditors' report thereon. Our responsibility for such other information does not extend beyond the financial information identified in our auditors' report. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in such documents. As required by professional standards, we read the Transmittal Letter, the Unaudited Schedule of revenues by Expenditures- By Program and Unaudited Schedule of Indirect Costs, and the Statistical Section (the other information) in order to identify material inconsistencies between the audited financial statements and the other information. We did not identify any material inconsistencies between the other information and the audited financial statements.

\* \* \*

This communication is intended solely for the information and use of the Council and management of Central Florida Regional Planning Council and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

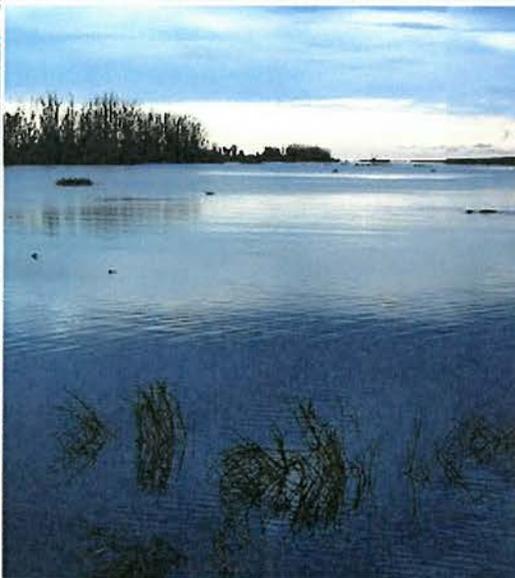
Lakeland, Florida  
February 2, 2016

**SUMMARY OF CORRECTED MISSTATEMENTS**  
**Central Florida Regional Planning Council**  
**September 30, 2015**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries - JE # 1</b>			
To record new server as an asset addition in governmental activities.			
00-00-1520	Fixed Assets:Computer Equipment	13,742.00	
00-00-3010	Fund Balance		13,742.00
<b>Total</b>		<b><u>13,742.00</u></b>	<b><u>13,742.00</u></b>

# Comprehensive Annual Financial Report

For the fiscal year ended September 30, 2015



## Central Florida Regional Planning Council

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

of the

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
BARTOW, FLORIDA**

for the

**FISCAL YEAR ENDED SEPTEMBER 30, 2015**

**Prepared by**

**Patricia M. Steed  
Executive Director**

**Tami Hulse  
Finance Director**

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**INTRODUCTORY SECTION**



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December 09, 2015

Honorable Members of the Central Florida Regional Planning Council and Citizens of DeSoto County, Hardee County, Highlands County, Okeechobee County and Polk County, Florida:

It is our pleasure to present this Comprehensive Annual Financial Report for the Central Florida Regional Planning Council for the fiscal year ended September 30, 2015. The organization, form and contents of this report plus the accompanying financial statements and statistical tables are prepared in accordance with the requirements of the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants, and the Governmental Finance Officers Association.

We have prepared this report and assume full responsibility for the completeness and accuracy of the information presented herein. In an effort to provide assurance that financial data incorporated into this report is as accurate as possible, we have adopted internal control procedures which are intended to ensure that financial transactions are recorded in a manner that is consistent with generally accepted accounting principles. These internal control procedures are also intended to prevent loss of assets due to theft or mismanagement. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met.

Chapter 218.39 Florida Statutes requires that all local governmental entities shall have an annual financial audit of its accounts and records by an independent certified public accountant. The Council has contracted with CliftonLarsonAllen LLP to conduct the audit for the year ended September 30, 2015. The auditors' report, which indicates that the financial statements included in this document are free from material misstatement and are fairly presented in conformity with generally accepted accounting principles, appears on page six of this report.

Readers of this report are encouraged to read the Management's Discussion and Analysis (MD&A) report. The MD&A provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A can be found on page nine, immediately following the independent auditors' report. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

### **Profile of the Central Florida Regional Planning Council**

The Central Florida Regional Planning Council is a political subdivision of the State of Florida and is an association of local governments consisting of DeSoto County, Hardee County, Highlands County, Okeechobee County and Polk County. The Council was created by the authority of 120.53(1) Florida Statutes in 1973 and is currently reorganized under Chapter 186, Florida Statutes.

The governing body consists of twelve elected officials from our member local governments and six governor appointees. A listing of all members of the governing body as of September 30, 2015 can be found on page five. The Council employs a full-time Executive Director to run the day-to-day operations of the entity. Page five of this report presents the Organizational Chart for the Council. The services provided to our region include planning services, transportation services, emergency management, and grant administration services.

The Council is a planning and public policy agency which works with public and private leadership in the Central Florida Region to achieve a vibrant and resilient future. Our primary mission is to provide support to the citizens and counties of our region and to seek ways to improve the quality of life of its citizens.

The CFRPC is one of ten regional planning councils in the state of Florida due to changes in state statutes effective in May 2015. CFRPC remains the only totally inland region which is sometimes known as the Heartland region of Florida.

### **Local Economy**

In 2014, the average unemployment rate for our region was 7.5%. As of September 2015, the average 2015 unemployment rate for our region has improved to 5.9%. There was significant job growth in the education, health care, and service industries. Traditionally, phosphate mining, citrus production, and cattle farming (all industries based on natural resources) have been among the region's most important industries; although a large amount of land is still used by these industries, they now account for only a small share of total employment. The industry structure of the region reflects a shift, over the last few decades, from a goods-producing economy to a service-based economy. While the agricultural and mining industries were formerly the largest employers in the region, the greatest number of jobs are now in service-providing industries such as retail trade, education, and health care.

The economic outlook of the region has begun to improve in most communities; the CFRPC continues to work within available resources and to find cost effective ways to serve local government needs.

### **Acknowledgements**

We would like to thank the staff of the Council for their respective roles in coordinating the many activities of the Council on a daily basis. We would also like to thank the external auditors, CliftonLarsonAllen LLP, for their cooperation and assistance during our annual audit and preparation of the Comprehensive Annual Financial Report of the Council.

We express appreciation to the Members of the Council for their continuing support and for the leadership they have provided to our region. This report reflects the favorable financial condition of the Council and we are proud to present it to you.

Sincerely,



---

Patricia M. Steed  
Executive Director



---

Tami Hulse  
Finance Director



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Central Florida  
Regional Planning Council**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2014**

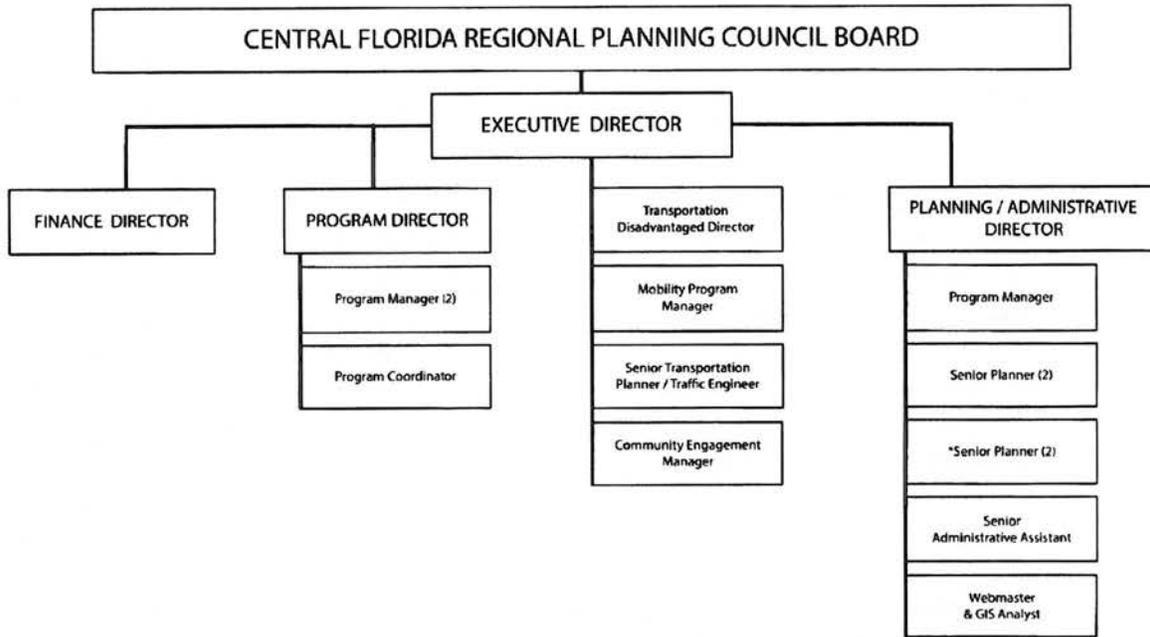
Executive Director/CEO

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
COUNCIL MEMBERS  
As of September 30, 2015**

<u>Council Member and Position</u>	<u>Executive Committee Member</u>	<u>Elected or Non- Elected Official</u>
W. Patrick Huff City of Bartow Commission	No	Elected
Mike O'Connor Okeechobee City Council	Yes	Elected
Mike Thompson Hardee County Commission	Yes	Elected
Don Elwell Highlands County Commission	Yes	Elected
Joseph Fink Arcadia City Council	No	Elected
Buddy Mansfield, Chairman DeSoto County Commission	Yes	Elected
Jacqueline Tucker DeSoto County gubernatorial appointee	Yes	Non-Elected
Neda Cobb Wauchula City Council	No	Elected
John Shoop Sebring City Council	No	Elected
Hazel Sellers Polk County gubernatorial appointee	No	Non-Elected *
Jeff Kincart Polk County gubernatorial appointee	No	Non-Elected
Chet Huddleston Hardee County gubernatorial appointee	No	Non-Elected *
James H. Powell Winter Haven City Commission	No	Elected
Donna Howerton Highlands County gubernatorial appointee	No	Non-Elected *
Edith Yates, Vice Chairman Lakeland City Commission	Yes	Elected
Melony M. Bell Polk County Commission	No	Elected
Bryant Culpepper Okeechobee County Commission	No	Elected
Elvie Posey Okeechobee County gubernatorial appointee	No	Non-Elected

\* Council members who hold other elective offices not member local governments representing cities or counties.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
ORGANIZATIONAL CHART  
As of September 30, 2015**



\* Denotes part-time position

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**FINANCIAL SECTION**



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CliftonLarsonAllen LLP  
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## INDEPENDENT AUDITORS' REPORT

To the Council  
Central Florida Regional Planning Council  
Bartow, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund of Central Florida Regional Planning Council, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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 the major fund of Central Florida Regional Planning Council as of September 30, 2015, and the respective changes in financial position and the budgetary comparison for the major fund 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 on pages 9 through 13 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 Central Florida Regional Planning Council's basic financial statements. The introductory section, statistical section, unaudited schedule of revenues and expenditures – by program, and the unaudited schedule of indirect costs are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is also presented for purposes of additional analysis and are not a required part of the basic financial statements.

To the Council  
Central Florida Regional Planning Council

The schedule of expenditures of federal awards and state financial assistance is the responsibility of management and was derived from and relates 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.

The introductory section, statistical section, unaudited schedule of revenues and expenditures – by program, and unaudited schedule of indirect costs have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2016, on our consideration of Central Florida Regional Planning Council'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 result 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 Central Florida Regional Planning Council's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP  
Lakeland, Florida  
February 2, 2016

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**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2015**

The Management's Discussion and Analysis section is a narrative overview and analysis of the financial activities for the Central Florida Regional Planning Council (the Council) for the fiscal year ended September 30, 2015. Readers are encouraged to read the Management's Discussion and Analysis in conjunction with the Council's audited financial statements and other supplementary information.

**Financial Highlights for the Year Ended September 30, 2015**

- The assets of the Council exceeded liabilities at the close of the fiscal year by \$1,359,371. Unrestricted net position totaled \$749,383 and may be used to meet the Council's ongoing obligations. The remaining investment in capital assets, which were \$609,988 and are comprised of the Council's property and equipment net of accumulated depreciation.
  
- There was a Increase in net position of \$73,389, which is the amount by which total expenses exceeded total revenues.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The presentation of government-wide financial statements reconciled with fund financial statements gives the reviewer two different perspectives of the Council's financial activities. In addition to the basic financial statements, other supplementary information is provided which is intended to enhance the understanding of the financial activities of the Council.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide reviewers with a broad overview of the Council's finances in a manner similar to a private-sector business and can be found on pages 15 and 16 of this report. The government-wide financial statements provide short and long-term information about the Council's financial status as a whole. These statements are reported on the accrual basis of accounting.

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

The Statement of Activities presents information showing how the Council's net position changed during the fiscal year presented. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2015**

**Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been grouped together for specific activities or objectives. The Council, like state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements such as Florida Statutes or the Council's interlocal agreement.

Governmental funds are used to account for 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 short-term inflows and outflows of resources, as well as on balances of available resources at the end of the fiscal year.

The Council maintains one governmental fund, the General Fund. The General Fund Balance Sheet includes only short-term assets and liabilities. The General Fund Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual includes capital outlay expenditures and excludes depreciation expense and changes in certain long-term liabilities.

Since 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, the reader may better understand the long-term impact of the government's near-term financing decisions. Reconciliations of the fund financial statements to the government-wide financial statements can be found on pages 18 and 20 of this report.

The Council adopts an annual budget each fiscal year for the General Fund. To demonstrate compliance with the adopted budget, the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual shows the variance between the final budget and actual revenues and expenditures. Changes to the original budget and actual variances from the final budget are listed on page 19.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are located on pages 21 through 29 of this report.

**Additional Information**

Additional information about the Council, which may be of interest to the reviewer, is found under the Management Letter section of this report.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2015**

**Government-Wide Financial Analysis**

The following schedule provides a summary of assets, liabilities and net position and changes in net position of the Council and the change in the ending balances from the prior year.

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
Current and other assets	\$ 1,221,901	\$ 1,343,509	\$ (121,608)
Capital assets	<u>609,988</u>	<u>513,437</u>	<u>96,551</u>
Total assets	<u>1,831,889</u>	<u>1,856,946</u>	<u>(25,057)</u>
Other liabilities	367,039	472,126	(105,087)
Long-term liabilities	<u>105,479</u>	<u>98,838</u>	<u>6,641</u>
Total liabilities	<u>472,518</u>	<u>570,964</u>	<u>(98,446)</u>
Investment in capital assets	609,988	513,437	96,551
Restricted	-	19,000	(19,000)
Unrestricted	749,383	753,545	(4,162)
Total net position	<u>\$ 1,359,371</u>	<u>\$ 1,285,982</u>	<u>\$ 73,389</u>

**Assets and Liabilities and Net Position**

At September 30, 2015, the Council reported assets in the amount of \$1,831,889. A significant portion of the Council's assets are classified as current and other assets. Current and other assets at year end included cash of \$493,468, receivables of \$522,364, unbilled revenue of \$174,935, prepaid items of \$22,347 and investments valued at \$8,787. The decrease in current assets is attributable to a decrease in available cash and a decrease in receivables at the end of the fiscal year.

The remaining assets, in the amount of \$609,988, are the Council's investment in capital assets. Capital assets of the Council include building and building improvements, computer equipment, furniture, operating equipment, and vehicles. Additions to capital assets for the fiscal year totaled \$207,931 and the addition to accumulated depreciation was \$111,380. Capital assets are not available for future spending.

The Council reported liabilities totaling \$472,518, which are comprised of \$257,521 of expenses to be paid, \$50,326 of unearned revenues, \$59,192 of accrued payroll liabilities and \$105,479 of compensated absences. Liabilities remained consistent with the prior year.

Net position may serve over time as one useful indicator of a government's financial condition. The Council's total net position increased by \$73,389 for the fiscal year ended September 30, 2015. The following schedule provides a detail of the decrease in net position for the fiscal year.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2015**

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
Revenues			
Program Revenues			
Charges for Services	\$ 580,454	\$ 506,051	\$ 74,403
Operating Grants and Contributions	1,800,103	2,056,129	(256,026)
Capital Grants and Contributions	170,745	-	170,745
General Revenues			
Member Assessments	203,712	201,959	1,753
Investment Income	1,984	1,384	600
Other Income	11,591	7,581	4,010
Total Revenues	<u>2,768,589</u>	<u>2,773,104</u>	<u>(4,514)</u>
Program Expenses			
Planning Services	1,436,054	1,433,704	2,350
Transportation Services	1,083,238	1,478,309	(395,071)
Emergency Management	175,908	153,336	22,572
Total Expenses	<u>2,695,200</u>	<u>3,065,349</u>	<u>(370,149)</u>
Change in Net Position	<u>\$ 73,389</u>	<u>\$ (292,245)</u>	<u>\$ 365,635</u>

**Revenues**

Total revenues for fiscal year 2015 were \$2,768,589, which was a decrease of less than 1% from \$2,773,104 in fiscal year 2014.

Program revenues accounted for approximately 92% of total revenues for the fiscal year ended September 30, 2015. These include revenues for charges for services and operating grants for Planning Services, Transportation Services, and Emergency Management.

Planning Services increased from \$506,051 in fiscal year 2014 to \$580,454 in fiscal year 2015.

General Revenues remained relatively consistent with \$217,287 in fiscal year 2015 and \$210,924 in fiscal year 2014. The main source of General Revenues comes from Member Assessments. In fiscal year 2015 Member Assessments totaled \$203,712 increasing slightly from FY 2014. Member Assessments are calculated at 25 cents per capita for each member county, with capita based on BEBR's annual population estimates.

**Expenses**

Total expenses decreased by \$370,149 in the current year to \$2,695,200 from \$3,065,349 in fiscal year 2014. Planning Services expenses increased by \$2,350. Transportation Services expenses decreased by \$395,071 during the fiscal year. Emergency Management expenses

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2015**

increased by \$22,572 which was caused by the increased need for outside contractors to assist the Council in performing exercises.

**Capital Asset Activity**

The Council's investment in capital assets at September 30, 2015, amounted to \$609,988 (net of accumulated depreciation). This investment in capital assets includes land, building and improvements, computer equipment, operating equipment, furniture, and vehicles. During the year the Council invested \$207,931 in capital improvements and assets. Additional information on the Council's capital assets can be found in the Notes to the Financial Statements, Note B on page 26.

**Budgetary Highlights**

The Council's original budget for fiscal year 2015 included \$3,503,891 in revenues and \$3,503,891 in expenditures. The original budget included using zero from fund balance. The Council revised its original budget for fiscal year 2015 to reflect anticipated decreases in local and federal funding by decreasing the budgeted revenues to \$2,768,589. Line items within the expense budget were adjusted based upon year to date actual expenses. The final expense budget totaled \$2,785,110, which included using 16,521 from fund balance.

The comparison of original budget, final budget and actual expenses for the fiscal year ending September 30, 2015 can be found on page 19 of the financial statements.

**Requests for Information**

This report is only to provide an overview of the Council's financial activities. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director at 555 East Church Street, Bartow, Florida 33830.

**BASIC FINANCIAL STATEMENTS**



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**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL**  
**STATEMENT OF NET POSITION**  
**September 30, 2015**

**ASSETS**

Cash	\$	493,468
Investments		8,787
Accounts receivable		522,364
Unbilled revenue		174,935
Prepaid items		22,347
Capital assets not being depreciated		50,000
Capital assets, net of accumulated depreciation of \$1,183,238		559,988
Total assets		1,831,889

**LIABILITIES**

Accounts payable		257,521
Accrued payroll liabilities		59,192
Unearned revenues		50,326
Accrued compensated absences		105,479
Total liabilities		472,518

**NET POSITION**

Investment in capital assets		609,988
Unrestricted		749,383
Total net position	\$	1,359,371

The accompanying notes are an integral part of these financial statements.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2015**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental Activities:</b>					
Planning Services	\$ 1,436,054	\$ 543,917	\$ 639,377	\$ -	\$ (252,760)
Transportation Services	1,083,238	-	1,004,185	170,745	91,692
Emergency Management	175,908	36,537	156,541	-	17,170
<b>Total Governmental Activities</b>	<u>2,695,200</u>	<u>580,454</u>	<u>1,800,103</u>	<u>170,745</u>	<u>(143,898)</u>
<b>Total Primary Government</b>	<u>\$ 2,695,200</u>	<u>\$ 580,454</u>	<u>\$ 1,800,103</u>	<u>\$ 170,745</u>	<u>(143,898)</u>

<b>General Revenues:</b>	
Member Assessments	203,712
Investment Income	1,984
Other Income	11,591
<b>Total General Revenues</b>	<u>217,287</u>

<b>Change in Net Position</b>	73,389
Net Position - Beginning	1,285,982
Net Position - Ending	<u>\$ 1,359,371</u>

The accompanying notes are an integral part of these financial statements.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
GENERAL FUND BALANCE SHEET  
September 30, 2015**

**ASSETS**

Cash	\$ 493,468
Investments	8,787
Accounts receivable	522,364
Unbilled revenue	174,935
Prepaid items	<u>22,347</u>
Total assets	<u><u>\$ 1,221,901</u></u>

**LIABILITIES**

Accounts payable	\$ 257,521
Accrued payroll liabilities	59,192
Unearned revenues	<u>50,326</u>
Total liabilities	<u><u>367,039</u></u>

**FUND BALANCES**

Nonspendable	22,347
Unassigned	<u>832,515</u>
Total fund balance	<u>854,862</u>
Total liabilities and fund balances	<u><u>\$ 1,221,901</u></u>

The accompanying notes are an integral part of these financial statements.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
RECONCILIATION OF THE GENERAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
September 30, 2015**

**Total Fund Balance - General Fund** \$ 854,862

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

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

Governmental capital assets	1,793,226	
Less accumulated depreciation	<u>(1,183,238)</u>	609,988

Accrued compensated absences are a long-term liability which is not due and payable in the current period and therefore is not reported in the fund.		(105,479)
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<b>Net position of governmental activities</b>		<u><u>\$ 1,359,371</u></u>
--	--	----------------------------

The accompanying notes are an integral part of these financial statements.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE – BUDGET TO ACTUAL  
For the Year Ended September 30, 2015**

	Original Budget	Final Budget	Actual	Variance
<b>Revenues:</b>				
Member assessments	\$ 203,713	\$ 203,712	\$ 203,712	-
Local and other	728,678	697,370	697,370	-
State grants and contracts	155,797	161,495	161,495	-
Federal grants	2,415,703	1,706,012	1,706,012	-
<b>Total revenues</b>	<u>3,503,891</u>	<u>2,768,589</u>	<u>2,768,589</u>	<u>-</u>
<b>Expenditures:</b>				
Salaries and fringe benefits	1,439,678	1,379,983	1,379,983	-
Consultants	189,988	219,199	219,199	-
Subgrants	50,000	177,299	177,299	-
Transportation for the disadvantaged	1,416,582	532,370	532,370	-
Accounting and payroll services	2,000	2,102	2,102	-
Advertising	3,000	2,883	2,883	-
Audit	18,850	17,250	17,250	-
Auto	15,000	14,252	14,252	-
Building security	450	366	366	-
Dues and fees	30,000	33,744	33,744	-
Equipment expense	26,000	21,032	21,032	-
File management	4,000	3,234	3,234	-
Insurance	32,000	23,050	23,050	-
Janitorial	11,000	9,134	9,134	-
Legal	28,200	31,408	31,408	-
Meeting expense	5,000	4,745	4,745	-
Miscellaneous	1,000	804	804	-
Office supplies	12,000	13,056	13,056	-
Postage and delivery	3,500	4,998	4,998	-
Printing	3,000	3,848	3,848	-
Repair and maintenance	5,000	7,312	7,312	-
Technology supplies and equipment	13,000	12,854	12,854	-
Telephone	8,000	8,821	8,821	-
Travel and registration fees	50,000	44,072	44,072	-
Utilities	10,500	9,363	9,363	-
Capital outlay	126,143	207,931	207,931	-
<b>Total expenditures</b>	<u>3,503,891</u>	<u>2,785,110</u>	<u>2,785,110</u>	<u>-</u>
Net change in fund balance	-	(16,521)	(16,521)	-
Fund balance - beginning of year	871,383	871,383	871,383	-
Fund balance - end of year	<u>\$ 871,383</u>	<u>\$ 854,862</u>	<u>\$ 854,862</u>	<u>-</u>

The accompanying notes are an integral part of these financial statements.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
RECONCILIATION OF THE GENERAL FUND STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE TO THE STATEMENT OF  
ACTIVITIES  
For the Year Ended September 30, 2015**

**Net change in governmental fund balance** \$ (16,521)

**Amounts reported in the statement of activities are different because:**

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. The amount of depreciation expense exceeded the capital outlay expenditures in the current period.

Capital outlay	207,931	
Depreciation expense	<u>(111,380)</u>	
		96,551

Accrued compensated absences expenses are reported on the statement of activities and do not require the use of current financial resources. The change in accrued compensated absences is not reported as an expenditure in governmental funds.		(6,641)
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<b>Increase in net position</b>		<u><u>\$ 73,389</u></u>
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The accompanying notes are an integral part of these financial statements.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2015**

**A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Central Florida Regional Planning Council (the Council) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies.

**Reporting Entity**

The Council is an association of local governments in DeSoto, Hardee, Highlands, Okeechobee and Polk counties in the State of Florida. Its purpose is to advise and represent local governments in matters of comprehensive planning, to administer programs funded by state and federal grant programs, and to define, promote and preserve regional resources. The Council was created by the authority of 120.53(1) 160 Florida Statutes in 1973, currently reorganized under Chapter 186, Florida Statutes. The Council operates under 29G-4.001 of the Florida Administrative Code. The governing body consists of twelve elected officials and six governor appointees.

This report includes the financial statements of all funds required to account for those financial activities that are related to the Council and are controlled by or dependent upon the Council Members. Control or dependence upon the Council is determined on the basis of the governing authority, budget adoption, funding and state statutes. Based upon the principles set forth in accounting principles generally accepted in the United States of America, the Council is an oversight unit with no component units.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. The Statement of Net Position reports all financial and capital resources. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues are charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

**Governmental Fund Type**

Governmental fund types are those funds through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are paid; and the difference between governmental fund assets and liabilities, the fund equity, is referred to as "fund balance." The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The Council's major governmental fund, the General Fund, is the general operating fund of the Council.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2015**

**A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Measurement Focus and Basis of Accounting**

The government-wide financial statements, the Statement of Net Position and the Statement of Activities, 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 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 from intergovernmental sources shall be recognized in the fiscal year in which all eligibility requirements have been met. Revenues from all other sources shall be recognized when measurable and available. Revenues will be deemed available if they are collected within 90 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

In applying the accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Council; therefore, revenues are recognized based upon the expenditures recorded and the availability criteria. In the other, monies are virtually unrestricted as to purpose of expenditure, and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt, or earlier if the accrual criteria are met. Miscellaneous revenues are recorded as revenue when received.

**Cash**

The Council's cash deposits at September 30, 2015 were entirely insured under federal depository insurance or guaranteed by qualified public depositories in Florida pursuant to Chapter 280.07 Florida Statutes.

**Investments**

The Council holds some investments in an external investment pool, the Local Government Surplus Funds Trust Fund (State Pool). The State Pool is administered by the Florida State Board of Administration (SBA), who provides regulatory oversight.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2015**

**A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The Florida PRIME has adopted operating procedures consistent with the requirements for a SEC 2a-7 like fund (as defined in GASB 31), therefore the account balance should be considered the fair value of the investment. The Florida PRIME is rated by Standard & Poor's. The current rating is AAAM. The weighted average days to maturity (WAM) of the Florida PRIME at September 30, 2015 was 39 days. A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the Florida Prime to interest rate changes.

The fair value of Council funds held in the State Board of Administration's Florida PRIME was \$8,787 as of September 30, 2015.

**Accounts Receivable**

Receivables include amounts due for services under various agreements which are due within one year.

**Prepaid Items**

Prepaid items are payments which have been made in the current period for expenses related to a future period.

**Unbilled Revenue**

Unbilled revenue includes amounts of expenditures that were incurred for reimbursement basis grants during the current period that were not requested until after the period had closed.

**Capital Assets**

Capital assets, which include property, building and equipment, are reported only in the government-wide financial statements. Capital assets are those acquired for general government purposes with an initial, individual cost equal to or more than \$750 and an estimated useful life of more than one year. Such assets are recorded at historical cost if purchased or constructed. Land is not depreciated. Maintenance, repairs and minor renovations are not capitalized.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2015**

**A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Capital Assets (continued)**

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building & Improvements	7 - 39
Furniture, Equipment & Vehicles	3 - 7

**Accounts Payable**

Payables include amounts due to vendors for services under various agreements which are due within one year.

**Accrued Expenses**

Accrued expenses include liabilities for accrued payroll and other accrued expenses.

**Unearned Revenues**

Unearned revenues are payments received before the related costs are incurred.

**Accrued Compensated Absences**

Accrued compensated absences represent the liability payable to employees for leave earned but not yet taken. The Council's current policy allows for employees to be paid out upon separation from the Council for the hours accrued for annual leave and sick leave paid at the employees current pay rate up to the maximum hours allowed by the Council's policies.

**Net Position**

Net position represents the difference between assets and liabilities in the government-wide financial statements. Investment in capital assets consist of capital assets, net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on their use either through resolution adopted by the Council or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted resources are used first to fund appropriations.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2015**

**A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Indirect Cost Allocation**

Indirect costs are those costs incurred for a common or joint purpose benefiting more than one program and cannot be readily identified with a particular program. The Council's policy for determining which costs are direct and which are indirect follows the definition in OMB Circular No. A-87. Indirect costs include occupancy, equipment rental and maintenance, legal expense, insurance, office supplies and depreciation. Using direct salaries as the cost base, indirect costs are allocated to programs on a prorated basis.

**Budgetary Data**

As allowed by GASB Statement No. 41, *Budgetary Comparison Schedules – Perspective Differences*, the Council presents budgetary comparisons in the General Fund Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual.

**Use of Estimates**

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

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2015**

**B – CAPITAL ASSETS**

The following is a summary of changes in capital assets for the year ended September 30, 2015:

	Balance 9/30/2014	Additions	Deletions	Balance 9/30/2015
Land	50,000	-	-	50,000
Building	526,236	-	-	526,236
Computer Equipment	88,368	13,742	(3,312)	98,798
Operating Equipment	13,888	-	-	13,888
Furniture	35,630	-	-	35,630
CFRPC Vehicles	71,725	23,445	-	95,170
TD Vehicles	881,995	170,744	(79,235)	973,504
Total Depreciable	1,617,842	207,931	(82,547)	1,743,226
<b>Accumulated Depreciation</b>				
Building	222,258	18,968	-	241,226
Computer Equipment	83,162	6,122	(3,312)	85,972
Operating Equipment	7,718	1,055	-	8,773
Furniture	33,490	1,857	-	35,347
CFRPC Vehicles	62,328	7,825	-	70,153
TD Vehicles	745,449	75,553	(79,235)	741,767
Total Accumulated Depreciation	1,154,405	111,380	(82,547)	1,183,238
Total Depreciable, Net of Depreciation	463,437	96,550	-	559,988
Total Capital Assets	513,437	96,550	-	609,988

Depreciation on all TD vehicles is directly allocated to the transportation services program. Remaining depreciation is allocated to programs on a prorated basis, using direct salaries as the cost base.

**C – UNEARNED REVENUE**

Unearned revenue at September 30, 2015 consisted of the following:

Unearned DRI revenue	\$ 44,700
Unearned grant revenue	5,626
	<u>\$ 50,326</u>

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2015**

**D – LONG TERM LIABILITIES**

The following is a summary of the changes in accrued compensated absences of the Council for the year ended September 30, 2015

Payable 9/30/2014	Additions	Deletions	Payable 9/30/2015
<u>\$ 98,838</u>	<u>\$ 90,327</u>	<u>\$ (83,686)</u>	<u>\$ 105,479</u>

**E – RETIREMENT PLAN**

The Council established a 457(b) deferred compensation retirement plan for the benefit of its employees. Employees may elect to defer compensation to the plan up to annual limits established by law. The Council matches employee deferrals based upon length of employment and individual employee deferral. The Council's contributions to the 457(b) retirement plan for the year ended September 30, 2015 were \$75,208.

**F – OPERATING LEASES**

The Council has entered into operating lease agreements for office equipment. Total expense for all operating lease agreements for the year ended September 30, 2015 was \$14,021. Minimum non-cancellable lease commitments are as follows:

2016	\$ 8,975
2017	8,975
2018	6,883
2019	2,025
Total	<u>\$ 26,858</u>

**G – RISK MANAGEMENT**

The Council 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. The Council purchases commercial insurance coverage and surety bonds related to these risks. There have been no decreases in coverage nor have there been any settlements in excess of coverage in any of the prior three years.

The Council is also a member of the Florida Municipal Insurance Trust Fund through the Florida League of Cities, Inc. (the Trust). The Trust is a self-insurance program established to provide certain liability, casualty and property coverage to the participating units of local governments in Florida, pursuant to various provisions of Florida Statutes. The Council pays an annual premium to the Trust for its insurance coverage. The Trust is non-assessable and, therefore, the Council has no liability for future deficits of the Trust, if any.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended September 30, 2015**

**G – RISK MANAGEMENT (continued)**

The Council leases vehicles to various carriers within the region to provide transportation disadvantaged and rural transit trips. The Council requires all Lessee's to carry liability coverage for all persons being transported in the vehicle and any employee operating the vehicle. Comprehensive and collision coverage is required for the full value of each vehicle leased. Proof of such insurance is required to be kept current with the Council.

**H – FUND BALANCE REPORTING**

The Council has adopted the provisions of Governmental Accounting Standards Board Statement No. 54 (GASB 54) *Fund Balance Reporting and Governmental Fund Type Definitions*, which requires governments to classify fund balance in governmental funds as nonspendable, restricted, committed, assigned, and unassigned. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the Council's financial statements. GASB 54 provides for two major types of fund balances, which are nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted – fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed – fund balances that contain self-imposed constraints of the government from its highest level of decision making authority, requiring an ordinance or resolution by the governing body.
- Assigned – fund balances that contain self-imposed constraints of the government to be used for a particular purpose. Assignments may be made by only the Executive Director.
- Unassigned – fund balances that are not constrained for any particular purposes.

The Council does not have a formal fund balance spending policy, however the Council's practice is to use restricted resources first, followed by the use of committed resources, assigned resources and unassigned resources.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the Year Ended September 30, 2015**

**H – FUND BALANCE REPORTING (continued)**

The classifications of fund balance are reviewed annually during the preparation of the Comprehensive Annual Financial Report by the Finance Director based on the definitions above. Recommendations are made to the Executive Director and Council for classification of funds for assigned fund balance and committed fund balance, respectively. Funds to be classified as committed require a resolution to be approved by the Council to commit and un-commit the funds to the classification. Funds to be classified as assigned require Executive Director approval.

The Council has classified its fund balance within the following hierarchy:

	<u>General Fund</u>
Nonspendable	
Prepaid items	\$ 22,347
Unassigned	832,515
Total Fund Balance	\$ 854,862

**STATISTICAL SECTION**



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## **STATISTICAL SECTION (UNAUDITED)**

The statistical data of the Central Florida Regional Planning Council's Comprehensive Annual Financial Report presents detailed information for the purposes of understanding what the information in the financial statements, note disclosures and supplementary information says about the Council's overall financial condition.

### **Financial Trends**

These schedules contain trend information to help the reader understand how the Council's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the Council's most significant local governmental revenue source, member assessments.

### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the Council's current levels of outstanding debt and the Council's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Council's the financial activities take place.

### **Operating Information**

These schedules contain additional data to help the reader understand how the information in the Council's financial report relates to the services the Council provides and the activities it performs.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
NET FINANCIAL POSITION  
LAST TEN FISCAL YEARS  
(accrual basis)**

Fiscal Year	Governmental Activities			Total Net Position
	Net Investment in Capital Assets	Restricted	Unrestricted	
2006	154,008	-	323,150	477,158
2007	385,709	-	925,628	1,311,337
2008	925,081	-	624,238	1,549,319
2009	810,424	-	728,059	1,538,483
2010	770,619	-	783,079	1,553,698
2011	754,387	-	779,244	1,533,631
2012	703,713	-	965,469	1,669,182
2013	634,324	19,000	924,903	1,578,227
2014	513,437	19,000	753,545	1,285,982
2015	609,988	-	749,383	1,359,371

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
CHANGE IN NET POSITION  
LAST TEN FISCAL YEARS  
(accrual basis)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Expenses</b>										
Governmental Activities:										
General Government	\$ 1,549,788	\$ 1,929,280	\$ 2,806,536	\$ 2,646,830	\$ 2,725,875	\$ 2,977,187	\$ 3,790,916	\$ 3,522,675	\$ 3,065,349	\$ 2,695,200
Total Governmental Activities:	\$ 1,549,788	\$ 1,929,280	\$ 2,806,536	\$ 2,646,830	\$ 2,725,875	\$ 2,977,187	\$ 3,790,916	\$ 3,522,675	\$ 3,065,349	\$ 2,695,200
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services	\$ 844,978	\$ 876,831	\$ 1,282,287	\$ 1,095,453	\$ 795,607	\$ 675,236	\$ 1,068,762	\$ 818,306	\$ 506,051	\$ 580,454
Operating Grants and Contributions	567,927	1,271,559	1,364,179	1,339,792	1,655,912	1,971,964	2,568,357	2,318,324	2,056,129	1,800,103
Capital Grants and Contributions	88,781	203,285	201,879	-	83,554	99,153	66,243	82,132	-	170,745
Total Governmental Activities:	\$ 1,491,686	\$ 2,351,675	\$ 2,848,345	\$ 2,435,245	\$ 2,535,073	\$ 2,746,353	\$ 3,703,362	\$ 3,218,762	\$ 2,562,180	\$ 2,551,302
<b>Net (Expense) Revenue</b>										
Governmental Activities	\$ (58,102)	\$ 422,395	\$ 41,809	\$ (211,585)	\$ (190,802)	\$ (230,834)	\$ (87,554)	\$ (303,913)	\$ (503,169)	\$ (143,898)
<b>General Revenues</b>										
Governmental Activities:										
Member Assessments	\$ 144,068	\$ 183,250	\$ 190,164	\$ 195,080	\$ 197,080	\$ 196,718	\$ 200,868	\$ 201,436	\$ 201,959	\$ 203,712
Investment Income	-	20,591	4,999	270	3,570	2,949	2,418	1,522	1,384	1,984
Other Income	-	60,165	990	5,399	5,367	11,100	19,819	10,000	7,581	11,591
Total Governmental Activities	\$ 144,068	\$ 264,007	\$ 196,173	\$ 200,749	\$ 206,017	\$ 210,767	\$ 223,105	\$ 212,958	\$ 210,924	\$ 217,287
<b>Change in Net Position</b>										
Governmental Activities	\$ 85,966	\$ 686,402	\$ 237,982	\$ (10,836)	\$ 15,215	\$ (20,067)	\$ 135,551	\$ (90,955)	\$ (292,245)	\$ 73,389

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
FUND BALANCES OF GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(modified accrual basis)**

	2006	2007	2008	2009	2010	2011*	2012*	2013*	2014*	2015*
<b>General Fund:</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	323,150	925,628	624,238	760,814	824,398	-	-	-	-	-
Nonspendable	-	-	-	-	-	31,810	30,128	23,385	34,098	22,347
Restricted	-	-	-	-	-	-	-	19,000	19,000	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	13,921	199,774	-	-
Unassigned	-	-	-	-	-	735,979	968,572	787,324	818,285	832,515
<b>Total General Fund</b>	<b>\$ 323,150</b>	<b>\$ 925,628</b>	<b>\$ 624,238</b>	<b>\$ 760,814</b>	<b>\$ 824,398</b>	<b>\$ 767,789</b>	<b>\$ 1,012,621</b>	<b>\$ 1,029,483</b>	<b>\$ 871,383</b>	<b>\$ 854,862</b>

\* Beginning with fiscal year ended September 30, 2011, the Council implemented GASB 54.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
CHANGES IN GOVERNMENTAL FUND BALANCES  
LAST TEN FISCAL YEARS  
(accrual basis)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Revenues</b>										
Member Assessments	\$ 144,068	\$ 183,250	\$ 190,184	\$ 195,080	\$ 197,080	\$ 196,718	\$ 200,868	\$ 201,436	\$ 201,959	\$ 203,712
Local and Other	844,978	957,588	1,290,591	1,103,086	804,544	689,285	1,083,214	895,029	551,014	697,370
State Grants and Contracts	301,372	821,604	667,887	476,518	329,273	310,037	249,589	118,969	121,642	161,495
Federal Grants	345,336	653,240	898,171	863,274	1,410,193	1,702,217	2,443,874	2,235,284	1,898,487	1,706,012
<b>Total Revenues</b>	<b>\$ 1,635,754</b>	<b>\$ 2,615,682</b>	<b>\$ 3,046,833</b>	<b>\$ 2,637,958</b>	<b>\$ 2,741,090</b>	<b>\$ 2,898,257</b>	<b>\$ 3,977,545</b>	<b>\$ 3,450,718</b>	<b>\$ 2,773,102</b>	<b>\$ 2,768,589</b>
<b>Expenditures</b>										
Salaries and Fringe Benefits	\$ 605,591	\$ 802,394	\$ 1,081,509	\$ 1,329,338	\$ 1,245,497	\$ 1,166,080	\$ 1,594,639	\$ 1,730,092	\$ 1,457,004	\$ 1,379,983
Consultants and Pass Through	350,971	412,451	908,092	413,773	590,289	695,318	836,773	437,231	427,487	396,498
Transportation for the Disadvantaged	256,813	334,691	456,239	476,209	491,755	690,417	904,610	868,387	790,419	532,370
General Operating	210,555	234,320	230,399	249,661	236,764	242,163	290,058	277,298	252,225	268,328
Capital Outlay	12,790	300,416	468,204	32,401	113,201	160,888	106,633	120,848	4,067	207,931
Debt Service										
Principal	187,337	63,926	194,860	-	-	-	-	-	-	-
Interest	15,316	12,783	8,920	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,639,373</b>	<b>\$ 2,160,961</b>	<b>\$ 3,348,223</b>	<b>\$ 2,501,382</b>	<b>\$ 2,677,506</b>	<b>\$ 2,954,866</b>	<b>\$ 3,732,713</b>	<b>\$ 3,433,856</b>	<b>\$ 2,931,202</b>	<b>\$ 2,785,110</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ (3,619)</b>	<b>\$ 454,701</b>	<b>\$ (301,390)</b>	<b>\$ 136,576</b>	<b>\$ 63,584</b>	<b>\$ (56,609)</b>	<b>\$ 244,832</b>	<b>\$ 16,862</b>	<b>\$ (158,100)</b>	<b>\$ (16,521)</b>
<b>Other Financing Sources (Uses)</b>										
Proceeds from issuance of long-term debt	274,691	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 274,691</b>	<b>\$ -</b>								
<b>Net Change in Fund Balance</b>	<b>\$ 271,072</b>	<b>\$ 454,701</b>	<b>\$ (301,390)</b>	<b>\$ 136,576</b>	<b>\$ 63,584</b>	<b>\$ (56,609)</b>	<b>\$ 244,832</b>	<b>\$ 16,862</b>	<b>\$ (158,100)</b>	<b>\$ (16,521)</b>
<b>Debt Service as a percentage of non-capital expenditures</b>	<b>12%</b>	<b>4%</b>	<b>7%</b>	<b>0%</b>						

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
MEMBER ASSESSMENT REVENUES  
LAST TEN FISCAL YEARS**

	DeSoto County		Hartlee County		Highlands County		Okeechobee County		Polk County		Total Region	
	Population	Rate	Population	Rate	Population	Rate	Population	Rate	Population	Rate	Population	Rate
2006	34,106	\$ 0.20	27,767	\$ 0.20	62,067	\$ 0.20	36,004	\$ 0.20	526,389	\$ 0.20	720,342	\$ 0.20
2007	32,608	\$ 0.25	27,333	\$ 0.25	63,459	\$ 0.25	37,765	\$ 0.25	541,840	\$ 0.25	733,000	\$ 0.25
2008	33,164	\$ 0.25	27,186	\$ 0.25	66,672	\$ 0.25	36,666	\$ 0.25	565,049	\$ 0.25	760,737	\$ 0.25
2009	33,683	\$ 0.25	27,520	\$ 0.25	66,727	\$ 0.25	36,030	\$ 0.25	581,058	\$ 0.25	780,318	\$ 0.25
2010	34,487	\$ 0.25	27,906	\$ 0.25	100,189	\$ 0.25	40,003	\$ 0.25	595,733	\$ 0.25	788,321	\$ 0.25
2011	34,792	\$ 0.25	28,333	\$ 0.25	96,713	\$ 0.25	36,703	\$ 0.25	584,343	\$ 0.25	786,884	\$ 0.25
2012	34,802	\$ 0.25	27,731	\$ 0.25	68,780	\$ 0.25	39,066	\$ 0.25	602,095	\$ 0.25	803,470	\$ 0.25
2013	34,708	\$ 0.25	27,853	\$ 0.25	66,712	\$ 0.25	36,670	\$ 0.25	604,792	\$ 0.25	806,735	\$ 0.25
2014	34,408	\$ 0.25	27,762	\$ 0.25	66,965	\$ 0.25	36,805	\$ 0.25	606,888	\$ 0.25	807,816	\$ 0.25
2015	34,398	\$ 0.25	27,860	\$ 0.25	66,088	\$ 0.25	36,760	\$ 0.25	613,952	\$ 0.25	814,848	\$ 0.25

(1) Population is based on the Florida Population published by the Bureau of Economic & Business Research, University of Florida

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
RATIOS OF OUTSTANDING DEBT  
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities		Total Primary Government		% of Personal Income	Per Capita
	Loans Payable		Loans Payable			
2006	\$	258,786	\$	258,786	0.0011%	\$ 0.36
2007	\$	194,860	\$	194,860	0.0008%	\$ 0.27
2008	\$	-	\$	-	0.0000%	\$ -
2009	\$	-	\$	-	0.0000%	\$ -
2010	\$	-	\$	-	0.0000%	\$ -
2011	\$	-	\$	-	0.0000%	\$ -
2012	\$	-	\$	-	0.0000%	\$ -
2013	\$	-	\$	-	0.0000%	\$ -
2014	\$	-	\$	-	0.0000%	\$ -
2015	\$	-	\$	-	0.0000%	\$ -

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (2)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate (3)</u>
2005	700,671	\$ 20,843,640,000	\$ 29,748	4.1%
2006	720,342	\$ 22,518,115,000	\$ 31,260	3.6%
2007	733,000	\$ 23,759,344,000	\$ 32,414	4.4%
2008	760,737	\$ 24,518,845,000	\$ 32,230	6.7%
2009	780,318	\$ 24,147,454,000	\$ 30,946	10.9%
2010	788,321	\$ 25,314,609,000	\$ 32,112	12.0%
2011	805,735	\$ 26,936,716,000	\$ 33,431	10.9%
2012	807,818	\$ 26,256,362,000	\$ 32,503	9.7%
2013	814,853	\$ 27,088,194,000	\$ 33,243	8.6%
2014	824,958	\$ 27,088,194,000	\$ 32,836	7.5%
2015	836,274	\$ 27,088,194,000	\$ 32,392	5.9%

(1) University of Florida, BEBR

(2) U.S. Bureau of Economic Analysis - Updated as data becomes available.

(3) Florida Department of Economic Opportunity

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
FULL-TIME EQUIVALENT GOVERNMENT EMPLOYEES BY FUNCTION  
LAST TEN FISCAL YEARS**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Planning	7	11	10	14	13	12	17	17	14	12
Emergency Management	1	1	1	1	1	1	1	1	1	1
Transportation	1	1	1	1	1	1	1	3	3	4
Total General Government	9	13	12	16	15	14	19	21	18	17

Source: Central Florida Regional Planning Council Payroll Records

**OTHER SUPPLEMENTARY INFORMATION**



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**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL**  
**UNAUDITED SCHEDULE OF REVENUES AND EXPENDITURES – BY PROGRAM**  
**For the Year Ended September 30, 2015**

	Total	Planning Advisory Services	Developments of Regional Impact	Transportation Programs	Hazards Analysis & Emergency Management	Sustainable Communities & Heartland 2060	Economic Development	Brownfields Programs	Non Program	Indirect Costs
<b>Revenue:</b>										
Member Assessments	\$ 203,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203,712	\$ -
Local/Other Revenue	697,370	490,917	53,000	53,481	86,998	-	-	-	13,074	-
State Revenue	161,495	50,549	-	51,904	53,312	5,730	-	-	-	-
Federal Revenue	1,706,012	36,165	-	1,069,545	52,867	-	128,514	418,921	-	-
<b>Total Revenue</b>	<b>2,768,589</b>	<b>577,631</b>	<b>53,000</b>	<b>1,174,930</b>	<b>193,077</b>	<b>5,730</b>	<b>128,514</b>	<b>418,921</b>	<b>216,786</b>	<b>-</b>
<b>Expenditures:</b>										
Salaries/Fringe benefits	1,360,942	351,701	20,678	394,640	93,356	4,162	122,832	161,687	20,951	210,935
Consultants/Subgrants	396,498	57,285	20,014	7,564	38,115	-	250	249,671	-	23,599
Non-sponsored trips	532,370	-	-	532,370	-	-	-	-	-	-
Accounting and payroll services	2,102	2	-	-	-	-	-	-	-	2,100
Advertising	2,883	-	-	1,167	127	-	-	-	-	1,589
Audit	17,250	-	-	-	-	-	-	-	-	17,250
Auto expense	14,252	-	-	-	-	-	-	-	-	14,252
Building security	366	-	-	-	-	-	-	-	-	366
Dues and fees	33,744	110	-	188	100	-	-	376	-	32,970
Equipment expense	21,032	823	24	1,994	556	-	-	91	-	17,544
File management	3,234	-	-	-	-	-	-	-	-	3,234
Insurance	28,732	-	-	-	-	-	-	-	-	28,732
Janitorial	9,134	-	-	-	-	-	-	-	-	9,134
Legal	31,408	-	1,800	1,408	-	-	-	-	-	28,200
Meeting expense	4,745	135	-	85	483	-	1,180	317	188	2,357
Miscellaneous	804	-	-	-	-	-	-	-	-	804
Office supplies	13,056	17	-	-	2,350	-	-	-	-	10,689
Postage and delivery	4,998	1,636	238	1,377	87	-	5	258	-	1,397
Printing	3,848	17	2,842	-	-	-	-	639	-	350
Repair and maintenance	7,312	-	-	-	-	-	-	-	-	7,312
Technology supplies	12,854	59	-	34	-	-	-	-	-	12,761
Telephone	8,821	644	-	-	-	61	-	-	167	7,949
Travel and registration fees	44,072	330	-	6,286	8,033	-	221	5,866	21,132	2,204
Utilities	9,363	-	-	-	-	-	-	-	-	9,363
Depreciation expense	111,380	-	-	75,553	-	-	-	-	-	35,827
Indirect costs	0	253,089	7,477	60,572	32,702	1,507	52,143	58,967	14,461	(480,918)
<b>Total Expenditures</b>	<b>2,695,200</b>	<b>665,848</b>	<b>53,073</b>	<b>1,083,238</b>	<b>175,909</b>	<b>5,730</b>	<b>176,631</b>	<b>477,872</b>	<b>56,899</b>	<b>-</b>
Revenue Over(Under) Expenditures	\$ 73,389	\$ (88,217)	\$ (73)	\$ 91,692	\$ 17,168	\$ -	\$ (48,117)	\$ (58,951)	\$ 159,887	\$ -

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
 UNAUDITED SCHEDULE OF INDIRECT COSTS  
 For the Year Ended September 30, 2015**

Indirect Costs		
Salaries	\$	154,583
Fringe Benefits		56,352
Accounting and payroll services		2,100
Advertising		1,589
Audit		17,250
Auto		14,252
Building security		366
Consultants		23,599
Dues and fees		32,970
Equipment expense		17,544
File management		3,234
Insurance		28,732
Janitorial		9,134
Legal		28,200
Meeting expense		2,357
Office supplies		10,689
Postage and delivery		1,397
Printing		350
Technology supplies		12,761
Repair and maintenance		7,312
Telephone		7,949
Travel		2,204
Utilities		9,363
Miscellaneous		804
Depreciation		35,827
Total Indirect Costs	<u>\$</u>	<u>480,918</u>

Basis of allocation of indirect costs:

Fringe Benefit Allocation Rate

Total Fringe benefits	\$ 405,947	=	36.45%
Total Salaries	<u>\$ 1,113,591</u>		

Indirect Cost Allocation Rate

Total Indirect Costs	\$ 480,918		
Carryforward Adjustment	\$ 14,449		
Indirect Cost Base	<u>\$ 495,367</u>	=	51.65%
Direct Salaries	<u>\$ 959,008</u>		

**COMPLIANCE SECTION**



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**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
For the Year Ended September 30, 2015**

<b>FEDERAL AWARDS</b>	CFDA Number	Contract / Grant Identification	Expenditures
<b>United States Department of Commerce</b>			
Comprehensive Economic Development Strategies	11.302	04-83-07015	\$ 74,418
<b>Total United States Department of Commerce</b>			<u>\$ 74,418</u>
<b>Office of Economic Adjustment Department of Defense</b>			
Community of Economic Adjustment Assistance	12.610	HQ00051510009	\$ 54,096
<b>Total Department of Housing and Urban Development</b>			<u>\$ 54,096</u>
<b>United States Department of Transportation</b>			
Passed Through Florida Division of Emergency Management			
Hazardous Materials Emergency Preparedness	20.703	15-DT-75-13-00-21-301	\$ 63,545
			<u>\$ 63,545</u>
<b>Passed Through Florida Department of Transportation</b>			
Formula Grants for Other Than Urbanized Areas	20.509	AQR06: FM 410124-1-84-01	\$ 258,733
Formula Grants for Other Than Urbanized Areas	20.509	AQA30/ARP90: FM 430532-1-94-01 FM 436957-1-94-01	\$ 145,494
			<u>\$ 404,227</u>
Highway Planning & Construction			
Metro Planning Program	20.205	G0307	\$ 44,637
Long Range Transportation Plan	20.205	ARQ68	\$ 97,230
			<u>\$ 141,867</u>
Transit Services Cluster			
Job Access and Reverse Commute	20.516	APV08: FM 428350-1-84-01	\$ 209,770
Job Access and Reverse Commute	20.516	AQ675: FM 430363-1-94-01	\$ 71,635
			<u>\$ 281,405</u>
Capital Assistance Program for Elderly Persons	20.513	16-0038	\$ 102,395
Formula Grants for the Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	ARH34 FM 435862-1-84-01	\$ 176,013
			<u>\$ 278,408</u>
<b>Total Transit Services Cluster</b>			\$ 559,813
<b>Total United States Department of Transportation</b>			\$ 1,169,452
<b>United States Environmental Protection Agency</b>			
Brownfields Training - Research and Technical Assistance			
Grants and Cooperative Agreements	66.814	00D12513	\$ 101,547
Brownfields Assessment and Cleanup	66.818	00D25714	\$ 92,109
Cooperative Agreement	66.818	BF-95481311-0	\$ 225,265
			<u>\$ 317,374</u>
<b>Total United States Environmental Protection Agency</b>			\$ 418,921
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 1,716,887</u>

The accompanying notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
For the Year Ended September 30, 2015**

	CSFA Number	Contract / Grant Identification	Expenditures
<b>STATE FINANCIAL ASSISTANCE</b>			
<b>Florida Department of Community Affairs</b>			
Implementation of SB360			
Visioning for Florida's Heartland	52.033	08-DR-90-13-00-21-003	\$ 5,730
<b>Total Florida Department of Community Affairs</b>			<b>\$ 5,730</b>
<b>Executive Office of the Governor</b>			
Emergency Management Projects	31.067	14-CP-11-13-00-21-216	\$ 5,146
Emergency Management Projects	31.067	15-CP-11-13-00-21-165	\$ 37,166
<b>Total Executive Office of the Governor</b>			<b>\$ 42,312</b>
<b>Florida Department of Transportation</b>			
Commission for the Transportation Disadvantaged Planning Grant Program	55.002	ARH52	\$ 57,402
<b>Total Florida Department of Transportation</b>			<b>\$ 57,402</b>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>			<b>\$ 105,444</b>
<b>TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>			<b>\$ 1,822,331</b>

The accompanying notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
NOTES TO THE SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
For the Year Ended September 30, 2015**

**NOTE 1 – GENERAL**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance presents the activity of all federal and state financial award programs of the Central Florida Regional Planning Council. The Council reporting entity is defined in Note A to the Council's basic financial statements for the year ended September 30, 2015. All federal financial awards and state financial assistance received directly from federal and state agencies, as well as federal financial awards and state financial assistance passed through other government agencies, are included in the schedule.

**NOTE 2 – BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented using the modified accrual basis of accounting which is described in Note A to the Council's financial statements for the year ended September 30, 2015.

**NOTE 3 – CONTINGENCIES**

Grant monies received and disbursed by the Council are for specific purposes and are subject to review by the grantor agencies. Such audits may result in request for reimbursement to be denied due to disallowed expenditures. Based upon prior experience, the Council does not believe that such disallowances, if any, would have a material effect on the financial position of the Council. As of February 10, 2016 there were no material questioned or disallowed costs as a result of grant audits in process or completed.

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**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 Council  
Central Florida Regional Planning Council  
Bartow, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Central Florida Regional Planning Council, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise Central Florida Regional Planning Council's basic financial statements, and have issued our report thereon dated February 2, 2016.

**Internal Control Over Financial Reporting**

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

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

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

To the Council  
Central Florida Regional Planning Council

**Compliance and Other Matters**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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.



**CliftonLarsonAllen LLP**  
Lakeland, Florida  
February 2, 2016

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Council  
Central Florida Regional Planning Council  
Bartow, Florida

**Report on Compliance for Each Major Federal Program**

We have audited Central Florida Regional Planning Council's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Central Florida Regional Planning Council's major federal programs for the year ended September 30, 2015. Central Florida Regional Planning Council's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Central Florida Regional Planning Council's major federal programs 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 occurred. An audit includes examining, on a test basis, evidence about Central Florida Regional Planning Council'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. However, our audit does not provide a legal determination of Central Florida Regional Planning Council's compliance.

To the Council  
Central Florida Regional Planning Council

***Opinion on Each Major Federal Program***

In our opinion, Central Florida Regional Planning Council 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 for the year ended September 30, 2015.

**Report on Internal Control Over Compliance**

Management of Central Florida Regional Planning Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Central Florida Regional Planning Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program 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 to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Central Florida Regional Planning Council'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 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 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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 result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Lakeland, Florida

February 2, 2016

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PROGRAMS AND STATE FINANCIAL ASSISTANCE  
YEAR ENDED SEPTEMBER 30, 2015**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

*Financial Statements*

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Significant deficiencies identified?	None reported
Significant deficiencies considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

*Federal Awards Program*

Internal control over compliance:	
Significant deficiencies identified?	No
Significant deficiencies considered to be material weaknesses?	No
Type of auditor’s report on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (Section .510(a))?	No
Identification of major programs:	

Federal Program

Formula Grants for Rural Areas	<u>CFDA No.</u> 20.509
Brownfields Assessment and Cleanup Cooperative	66.818

Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
Auditee qualified as low-risk auditee?	Yes

## MANAGEMENT LETTER

To the Council  
Central Florida Regional Planning Council  
Bartow, Florida

### Report on the Financial Statements

We have audited the financial statements of the Central Florida Regional Planning Council, as of and for the fiscal year ended September 30, 2015 and have issued our report thereon dated February 2, 2016.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.550, Rules of the Auditor General.

### Other Reports and Schedule

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*; Independent Accountant's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Federal Program and on Internal Control over Compliance in Accordance with OMB Circular A-133; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 2, 2016, 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 in the prior 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 Central Florida Regional Planning Council was established by the authority of 120.53(1) Florida Statutes in 1973 and is currently reorganized under Chapter 186, Florida Statutes.

To the Council  
Central Florida Regional Planning Council

**Financial Condition**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we appropriate procedures report the results of our determination as to whether or not Central Florida Regional Planning Council has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Central Florida Regional Planning Council 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. It is management's responsibility to monitor the Central Florida Regional Planning Council'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.

**Annual Financial Report**

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for the Central Florida Regional Planning Council for the fiscal year ended September 30, 2015, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2015. In connection with our audit, we determined that these two reports were in agreement.

**Other Matters**

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

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address 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 the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Planning Council and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Lakeland, Florida

February 2, 2016

**CENTRAL FLORIDA REGIONAL PLANNING COUNCIL  
SCHEDULE OF FINDINGS AND RESPONSES  
CURRENT AND PRIOR YEARS  
SEPTEMBER 30, 2015**

Current Year Findings

There were none.

Prior Years Findings

There were none.



**CliftonLarsonAllen**

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**INDEPENDENT ACCOUNTANTS' REPORT**

To the Council  
Central Florida Regional Planning Council  
Bartow, Florida

We have examined the Central Florida Regional Planning Council, compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2015. Management is responsible for the Central Florida Regional Planning Council's compliance with those requirements. Our responsibility is to express an opinion on the Central Florida Regional Planning Council's compliance based on our examination.

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

In our opinion, the Central Florida Regional Planning Council complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2015.

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

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Lakeland, Florida  
February 2, 2016

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RESOLUTION 2016-3A

A RESOLUTION OF THE BOARD OF THE CENTRAL FLORIDA REGIONAL PLANNING COUNCIL HEREINAFTER BOARD, HEREBY AUTHORIZING THE EXECUTION OF A TRANSPORTATION DISADVANTAGED TRUST FUND GRANT AGREEMENT WITH THE FLORIDA COMMISSION FOR THE TRANSPORTATION DISADVANTAGED

WHEREAS, this BOARD is eligible to receive a Transportation Disadvantaged Trust Fund Grant and to undertake a transportation disadvantaged service project as authorized by Section 427.0159, Florida Statutes, and Rule 41-2 Florida Administrative Code.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD THAT:

1. The BOARD has the authority to enter into this grant agreement.
2. The BOARD authorizes Patricia M. Steed, Executive Director to execute the grant agreement on behalf of the Central Florida Regional Planning Council with the Florida Commission for the Transportation Disadvantaged.
3. The BOARD's Registered Agent in Florida is Patricia M. Steed. The Registered Agents address is : 555 E. Church Street, Bartow, FL 33830
4. The BOARD authorizes Patricia M. Steed, Executive Director to sign any and all agreements or contracts which are required in connection with the grant agreement.
5. The BOARD authorizes Patricia M. Steed, Executive Director to sign any and all assurances, reimbursement invoices, warranties, certifications and any other documents which may be required in connection with the agreement or subsequent agreements.

DULY PASSED AND ADOPTED THIS 9<sup>TH</sup> DAY OF MARCH, 2016

CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

\_\_\_\_\_  
Juril O. Mansfield, Chairman

ATTEST: \_\_\_\_\_

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Hardee, Highlands, Okeechobee Multi County  
Local Coordinating Board Membership Certification

Central Florida Regional Planning Council  
P.O. Box 2089 – 555 E. Church Street  
Bartow, FL 33830

The Designated Official Planning Agency named above hereby certifies to the following:

1. The membership of the Local Coordinating Board, established pursuant to Rule 41-2.012(3), FAC, does in fact represent the appropriate parties as identified in the following list; and
2. The membership represents, to the maximum extent feasible, a cross section of the local community.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

AREA/ENTITY REPRESENTED	MEMBER NAME	ALTERNATE'S NAME	TERM
Elected Official – Hardee County,	Commissioner Russell Melendy		<b>Until Replaced</b>
Elected Official – Highlands County Vice Chair	Commissioner Don Elwell		<b>Until Replaced</b>
Elected Official – Okeechobee County - Chair	Commissioner Bryant Culpepper		<b>Until Replaced</b>
Senior Citizen	Marilyn Hadley		<b>Reappointed 2012</b>
Disabled	Robert Long		<b>Appointed 4/13</b>
Citizen Advocate	Cameron Barnard		<b>Appointed 10/14</b>
Citizen Advocate	Vacant		<b>Appointed 12/09</b>
Veteran Services	Elizabeth Grinslade	Larry Pelton 1 <sup>st</sup> ,	<b>On-going</b>
Community Action	Vacant		
Public Education	Vacant		<b>Appointed 12/09</b>
FL. Dept. of Transportation	Michelle Peronto		<b>On-going</b>
Dept. of Children & Families	David Hartzell	Bob McPartlan	<b>On-going</b>
Vocational Rehabilitation (Dept. of Education)	Cathy Viggiano		<b>On-going</b>
FL. Department of Elder Affairs	Joan Cecil	Dalia Dillon 1 <sup>st</sup> alt, Zeke Barbosa, 2 <sup>nd</sup> Alt.	<b>On-going</b>
Medicaid (Agency for Health Care Administration)	Joseph Martinez		<b>On-going</b>
Early Childhood	Vacant		
CareerSource Board	Ann Martin		<b>On-going</b>
Medical Community	Cathie Beasley	Audra Wheatly 1 <sup>st</sup> alt. Robert Vaughn 2 <sup>nd</sup> alt.	
Public Transit/Private Provider	Dwain Hayes	Robert Layne	<b>2012</b>

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RESOLUTION 2016-3B

A RESOLUTION OF THE CENTRAL FLORIDA REGIONAL PLANNING COUNCIL (CFRPC) REGARDING THE CFRPC'S INTEREST IN BEING DESIGNATED THE TRANSPORTATION DISADVANTAGED DESIGNATED OFFICIAL PLANNING AGENCY (DOPA) FOR DESOTO COUNTY

WHEREAS, DeSoto County Board of County Commissioners may no longer be engaged in Transportation Disadvantaged Planning activities as of June 30, 2016, and

WHEREAS, the CFRPC is currently the Transportation Disadvantaged Designated Official Planning Agency (DOPA) for the multi-county service area of Hardee, Highlands, and Okeechobee, and

WHEREAS, DeSoto County is a member county of the CFRPC.

NOW THEREFORE BE IT RESOLVED THAT:

- The CFRPC, if requested, will accept responsibility to fulfill the role of Designated Official Planning Agency for Transportation Disadvantaged planning activities in DeSoto County.
- That CFRPC Executive Director, Patricia M. Steed, is authorized to enter into any grant or other agreements to facilitate the assumption of this responsibility by the CFRPC.

DULY PASSED AND ADOPTED THIS 9<sup>TH</sup> DAY OF MARCH, 2016

CENTRAL FLORIDA REGIONAL PLANNING COUNCIL

\_\_\_\_\_  
Juril O. Mansfield, Chairman

ATTEST: \_\_\_\_\_