

NEFRC

BOARD OF DIRECTORS Meeting



Northeast Florida Regional Council
Hybrid Meeting
Virtual & In-Person



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MEMORANDUM

DATE: FEBRUARY 1, 2024

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

FROM: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

RE: NEXT BOARD MEETING

The next Board of Directors meeting will be held on **March 7, 2024 at 10:00 a.m.** This will be a hybrid meeting, **virtual and in-person**, at Northeast Florida Regional Council Office, 100 Festival Park Avenue, Jacksonville, FL 32202.

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Northeast Florida Regional Council

BOARD of DIRECTORS

A G E N D A

Zoom Link: <https://nefrc-org.zoom.us/j/87499770491>

Zoom Dial In #: 1-786-635-1003 (or) 1-470-250-9358

Meeting ID: 816 0095 0326

THURSDAY, FEBRUARY 1, 2024

10:00 a.m.

(ADDED OR MODIFIED ITEMS IN BOLD)

(*Denotes Action Required)

TAB

1. Call to Order
2. Welcome / Roll Call – President Whitehurst
3. Pledge of Allegiance and Invocation – President Whitehurst
4. Welcome New Board Member: Commissioner Roy Alaimo, St. Johns County BOCC
5. Invitation to Speak – President Whitehurst

Members of the public are welcome and encouraged to speak on any item brought before the Council. The public will be recognized during public comments. At that time, virtual attendees who would like to speak will be asked to raise their (electronic) hand and they will be recognized in the order of response.

- * 6. Consent Agenda – President Whitehurst
 - A. January 4, 2024 Draft Meeting Minutes 1
 - B. December 2023 Financial Report 2
 - C. Comprehensive Plan Amendment Review Report 3
 - City of Jacksonville Adopted Amendment 23-2ESR
 - City of Palm Coast Adopted Amendment 23-2ESR
 - City of Palm Coast (Re)-Adopted Amendment 23-3ESR
 - City of Palatka Adopted Amendment 23-3ESR
7. Other Reports/Action Items
 - *A. FY 22/23 Audit – Zach Chalifour, James Moore & Company 4
 - B. Presentation: Florida Department of Environmental Protection Trail Towns Program – Ms. Anna Hopkins, North/Central Regional Coordinator, FDEP Division of Recreation & Parks, Office of Greenways and Trails 5

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NORTHEAST FLORIDA REGIONAL COUNCIL
Board of Directors Meeting
January 4, 2024

MINUTES

The Northeast Florida Regional Council Board of Directors, pursuant to Chapter 120.525, F.S., held a hybrid meeting both in-person, at 100 Festival Park Ave., Jacksonville, FL and virtually via Zoom, on Thursday, January 4, 2024, at 10:00 a.m.

President Whitehurst welcomed everyone and called the meeting to order with the following members present and in person unless otherwise noted:

BAKER: Commissioner Anderson
Commissioner Bennett
Mr. Register

CLAY: Commissioner Renninger
Mr. Kennedy

DUVAL: Mayor Lynch

FLAGLER: Commissioner Dance
Commissioner Sullivan
Mayor Alfin

NASSAU: Commissioner Martin
Mr. Drew
Vice-Mayor Sturges

PUTNAM: Commissioner Harvey

ST. JOHNS: Commissioner Horvath
Commissioner Whitehurst

EX-OFFICIO: Mr. Hart
Mr. Conkey, St. Johns River Water Management District
Mr. Dixon, Florida Department of Transportation

Excused: Councilman Amaro, Commissioner Condon, Mr. Strong, Councilman Gay, and Mr. Griffis

Absent: Commissioner Adamczyk, Mr. Bourre and Mayor Brown

Presenters: **Judy Holm**, Fuse Executive Fellow, City of Jacksonville Planning and Development

Lori Burklew, Regional Water Supply Planning Coordinator, St Johns River Water Management District

Guests: Steve Fitzgibbons, Bill White, Emily Ducker, Derek Busby, James Richardson, and other members of the public

Staff: Eric Anderson, Fara Ilami, Elizabeth Payne, Tyler Nolen, Andrew Prokopiak, Annie Sieger, Donna Starling, and other members of staff.

INVITATION TO SPEAK

President Whitehurst stated that members of the public are welcome to speak on any item before the Board and will be recognized during public comment.

*CONSENT AGENDA

President Whitehurst called for a motion on the consent agenda. Commissioner Harvey moved approval of the consent agenda; seconded by Commissioner Anderson. Motion carried.

OTHER REPORTS/ACTION ITEMS

Comprehensive Plan Items of Interest

Mr. Jordan informed the Members that the Northeast Florida Regional Council reviews large-scale comprehensive plan amendments concerning adverse effects on regional resources and facilities identified in the Strategic Regional Policy Plan, as well as extra-jurisdictional impacts inconsistent with the comprehensive plan of any local government within the Region. Additionally, the review allows Board members to review the potential impact of large-scale amendments to adjacent jurisdictions.

Mr. Jordan provided an overview of two large-scale amendments recently reviewed by staff to illustrate the development potential for over 14,000 acres within our Region: Clay County 23-1DRI transmitted amendment proposes to change the Future Land Use Map of the Comprehensive Plan for 3,145 acres to include approximately 4,000 housing units; and the City of Jacksonville 23-4ESR transmitted amendment proposes to change the Future Land Use Map of the Comprehensive Plan for 11,047 acres to include approximately 13,520 housing units.

*November 2023 Financial Report

Ms. Starling stated that the Council posted a net income of \$19,134 in November 2023 with a year-to-date net income of \$28,148. She informed the Members that the Audit will be presented in February, 2024; however, receipt of the Florida Retirement System information may delay the presentation to March.

President Whitehurst called for a motion on the November 2023 Financial Report. Mr. Register motioned to approve the November 2023 Financial Report for consideration by the full Board; seconded by Commissioner Harvey. Motion carried.

*Resolution 24-01: Mayor Catherine Robinson

Ms. Payne presented a resolution 24-01 honoring Mayor Catherine Robinson for her many years of service to the Northeast Florida Regional Council. Ms. Payne read Resolution 24-01 into the record and stated that she will present the resolution to Mayor Robinson at an upcoming City of Bunnell Board meeting.

President Whitehurst called for a motion. Commissioner Harvey moved approval of Resolution 24-01 honoring Mayor Robinson for consideration by the full Board; seconded by Commissioner Renninger. Motion carried.

*Resolution 24-02: Commissioner Sarah Arnold

Ms. Payne presented a resolution 24-02 honoring Commissioner Arnold for her service to the Northeast Florida Regional Council. Ms. Payne read Resolution 24-02 into the record.

President Whitehurst called for a motion. Commissioner Renninger moved approval of Resolution 24-02 honoring Commissioner Arnold for consideration by the full Board; seconded by Commissioner Harvey. Motion carried.

First Coast Well Being Index Overview

Ms. Payne provided an overview of the Northeast Florida Regional Council's regional data indicators dashboard, also known as the First Coast Well Being Index. This has been a multi-year effort, built off of First Coast Vision and created in collaboration with the Regional Community Institute. Those who partnered with the Council in determining data indicators and the story the data tells about the Region included: JaxUSA Partnership, United Way of Northeast Florida, North Florida Transportation Planning Organization, Urban Land Institute, CareerSource Northeast Florida, the Northeast Florida Health Planning Council, and Smart North Florida, who created the dashboard. The launch of the Well Being Index will be presented at the Awards Ceremony.

*Approval of 2024 Workplan

Mr. Anderson provided an overview of the 2023 Workplan on Trails & Ecotourism, highlighting the accomplishments to date. The National Parks Service – Rivers, Trails, and Conservation Assistance (NPS-RTCA) program staff visited and toured some of the hurricane impacted areas in Northeast Florida. The NPS-RTCA staff developed a synopsis of the assistance that could be provided for all hurricane impacted Florida projects, including a budget that was submitted to the Department of the Interior. While staff have not been provided with a copy of the synopsis, at the direction of the Board, the Council has reached out to the Florida Congressional Delegation requesting their support for obtaining professional and resource support from the NPS-RTCA in Florida.

Mr. Anderson stated that while we await information from the NPS-RTCA, there is still a lot more to be done in this area. In addition to NPS assistance, the implementation strategy would also involve, 1) conducting regional meetings to address and develop consensus on a variety of issues, and 2) begin work on local projects identified on the tour with NPS. Therefore, it is staff's recommendation to continue with Trails & Ecotourism as the Council's 2024 Workplan.

President Whitehurst called for a motion. Commissioner Horvath motioned to approve the continuation of Trails as the Council's 2024 Workplan; seconded by Commissioner Harvey for consideration by the full Board. Motion carried.

Presentation: Climate Pollution Reduction Grant

Ms. Judy Holm provided a presentation on the City of Jacksonville's Climate Pollution Reduction Grant. She highlighted the City of Jacksonville MSA, EPA Climate Pollution Reduction Grant

requirements, Climate Action Plan Scope, Key Dates, and Community Engagement. Discussion followed.

Presentation: St. Johns River Water Management District 2023 Water Supply Plan

Ms. Burklew provided a presentation on the St. Johns River Water Management District's (SJRWMD) adopted 2023 North Florida Regional Water Supply Plan. She highlighted the partnership, Minimum Flows and Levels Systems in the partnership area, conclusions reached, the Regional Water Supply Plan implementation, Water Supply Development, Water Resource Development, and Water Conservation. Ms. Burklew informed the Members of the SJRWMD's 2024-25 Cost-share Program timeline beginning with an announcement on January 5th and concluding with their approved project ranking list being submitted to FDEP for funding consideration on May 17th. Discussion followed.

Community Resiliency Update

Ms. Ilami provided an update on the Council's Resiliency program activities; highlighting recent resiliency conferences around the State of Florida. Updates were also provided on Resilient First Coast, Regional Resilience Entity grant, CDBG Multiregional grant, the Silver Jackets project, local government assistance to Flagler and Baker Counties on their Vulnerability Assessments, the Climate Pollution Reduction Grant being worked on with the City of Jacksonville, grant applications under consideration, and other ongoing resiliency work. She announced a newly awarded grant from the National Fish and Wildlife Foundation in partnership with the South Atlantic Salt Marsh Initiative that was awarded in December 2023.

2024 Regional Leadership Academy

Mr. Nolen informed the Members of the participants in the 2024 Regional Leadership Academy (RLA). He stated the RLA will meet on the last Wednesday each month beginning in Baker County on January 31st. Members are invited to attend the class held in their counties if interested.

2023 Regional Awards of Excellence Winners

Mr. Nolen provided an overview of the award nominations and subsequent winners as selected by the Executive Committee.

Public Comment – None.

Local and Regional Issues Discussion – None.

EX-OFFICIO MEMBERS' REPORTS

Florida Department of Commerce

Mr. Register shared information from a Site Selection Group Newsletter that rates states on suitability for manufacturing. Using their software criteria, 50 percent for workforce and market alignment, 25 percent for operating costs, and 25 percent for geographic position; Florida came in at number 11 in the U.S. The top ten included competitors such as South Carolina, North Carolina, Tennessee, Texas, Georgia, Virginia, and Mississippi.

Florida Department of Transportation

Mr. Dixon – Nothing to report.

St. Johns River Water Management District

Mr. Conkey – Nothing to add.

CHIEF EXECUTIVE OFFICER’S REPORT

Ms. Payne introduced a new staff member, Mr. Andrew Prokopiak, Sr. Regional Resiliency Planner. She provided updates on contracts that have been secured, which have closed any budgeting gaps previously identified when the Budget was approved earlier in the year.

Next Meeting Date: The next meeting will be February 1, 2024.

Meeting Adjourned: 11:47 a.m.

Christian Whitehurst
President

Elizabeth Payne
Chief Executive Officer

DRAFT

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MEMORANDUM

DATE: JANUARY 24, 2024

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

FROM: ^{DS} DONNA STARLING, CHIEF FINANCIAL OFFICER

RE: DECEMBER 2023 FINANCIAL REPORT

The Northeast Florida Regional Council posted a Net Income of \$18,786 for the month of December and a Year-to-Date Net Income of \$46,934.

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Regional Council - Agencywide	Adopted Budget 23/24	December 2023	YTD	Represents 25% of Fiscal Year	Budget Variance
Revenues					
County Dues	\$ 694,757	57,896	173,689	25%	0%
Local Government Technical Assistance	\$ 236,300	32,137	73,017	31%	6%
Transportation Disadvantaged (TD)	\$ 186,329	14,617	37,261	20%	-5%
Economic Development Administration (EDA)	\$ 70,000	5,292	16,524	24%	-1%
Hazardous Analysis	\$ 13,849	157	3,182	23%	-2%
Local Emergency Preparedness Committee (LEPC)	\$ 77,000	5,969	24,773	32%	7%
Hazardous Materials Emergency Preparedness (HMEP) Program	\$ 75,878	-	-	0%	-25%
Small Quantity Generator (SQG) Program	\$ 5,000	-	-	0%	-25%
Healthcare Coalition	\$ 748,712	61,063	119,612	16%	-9%
CDBG North Florida Resiliency Plan	\$ 250,000	22,559	60,957	24%	-1%
CDBG Mitigation Assessment and Planning	\$ 106,000	3,804	10,459	10%	-15%
Florida Hospital Association	\$ 132,879	18,280	18,280	14%	-11%
Florida Department of Environmental Protection (FDEP)	\$ -	19,791	52,069	0%	-25%
Disaster Recovery Coordinator	\$ 87,000	7,277	21,825	25%	0%
Regional Leadership Academy (RLA)	\$ 4,200	-	-	0%	-25%
Other Revenue	\$ 13,350	1,491	61,331	459%	434%
TOTAL REVENUES	\$ 2,701,254	\$ 250,333	\$ 672,980	25%	
TRANSFER FROM GENERAL FUND	\$ 100,466	\$ (18,786)	\$ (46,934)		
TOTAL REVENUE/GENERAL FUND	\$ 2,801,720	\$ 231,547	\$ 626,046	22%	
Expenses					
Salaries and Fringe	\$ 1,675,438	126,418	392,927	23%	-2%
Contract/Grant Direct Expenses	\$ 791,707	72,617	99,480	13%	-12%
Indirect - Allocated Expenses*	\$ 201,295	23,979	59,735	30%	5%
General Fund Expense*	\$ 133,280	8,533	73,903	55%	30%
TOTAL EXPENSES	\$ 2,801,720	\$ 231,547	\$ 626,046	22%	
Net Income (loss)	\$ (100,466)	18,786	\$ 46,934		

Northeast Florida Regional Council
 Balance Sheet
 December 2023

	FY 22/23 December 2022	FY 23/24 December 2023
ASSETS		
Cash	2,427,805	2,254,171
Accounts Receivable	358,618	496,450
Pension Liability-Deferred Outflows	334,226	439,576
WJCT Security Deposit	7,400	7,400
Total Current Assets	3,128,049	3,197,596
Property and Equipment:		
Office Furniture and Equipment	277,765	306,583
Less Accumulated Depreciation	179,577	195,374
Total Property and Equipment, net	98,188	111,209
Total Assets	3,226,238	3,308,805
LIABILITIES		
Accounts Payable	16,199	2,713
Accrued Salaries and Leave	105,603	108,609
Deferred Revenue	274,368	154,475
Pension Liability	428,190	1,087,234
Pension Liability-Deferred Inflows	566,417	56,671
Total Liabilities	1,390,777	1,409,702
EQUITY		
Equity and Other Credits:		
Retained Earnings	1,835,461	1,899,103
Total Equity and Other Credits	1,835,461	1,899,103
Total Liabilities, Equity and Other Credits	3,226,238	3,308,805

YTD Comparison

	22/23	23/24	22/23	23/24
	Net Income (Loss)	Net Income (Loss)	Cash Balance	Cash Balance

AGENCYWIDE

October	\$ 3,147	\$ 9,014	\$ 2,480,421	\$ 2,430,628
November	\$ 10,292	\$ 28,148	\$ 2,548,733	\$ 2,442,307
December	\$ 21,445	\$ 46,934	\$ 2,427,805	\$ 2,254,171
January	\$ 29,526		\$ 2,516,530	
February	\$ 44,710		\$ 2,488,934	
March	\$ 65,477		\$ 2,237,393	
April	\$ 82,390		\$ 2,354,111	
May	\$ 60,665		\$ 2,200,457	
June	\$ 75,043		\$ 1,807,496	
July	\$ 86,500		\$ 2,227,862	
August	\$ 98,379		\$ 2,360,077	
September	\$ 82,101		\$ 2,427,805	



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MEMORANDUM

DATE: JANUARY 24, 2024
TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS
THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*
FROM: DONNA STARLING, CHIEF FINANCIAL OFFICER *DS*
RE: DECEMBER 2023 INVESTMENT REPORT

Bank Account Interest

	<u>FY 22/23</u>	<u>FY 23/24</u>
December Interest	\$ 9	\$ 1,491
Year to Date Interest	\$ 26	\$ 4,014

Florida Local Government Investment Trust

	<u>FY 22/23</u>	<u>FY 23/24</u>
Current Balance	\$17,671	\$18,592

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MEMORANDUM

DATE: JANUARY 24, 2024

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

FROM: ROBERT JORDAN, REGIONAL PLANNER 

RE: LOCAL GOVERNMENT COMPREHENSIVE PLAN AMENDMENT REVIEWS

Pursuant to Section 163.3184, Florida Statutes, Council review of transmitted and adopted amendments to local government comprehensive plans is limited to adverse effects on regional resources and facilities identified in the Strategic Regional Policy Plan. The review is also limited to extra-jurisdictional impacts inconsistent with the comprehensive plan of any local government within the Region. Pursuant to Section 163.3184, Florida Statutes, a written report with an impact evaluation should be provided to the local government and the State land planning agency (Florida Commerce) within 30 calendar days of receipt (of the amendment).

A regional map of the listed amendments is provided on the next page, and the site-specific maps are provided in the appendix herein. Upon approval of this report by the Northeast Florida Regional Council (NEFRC) Board of Directors for transmittal to the State land planning agency, a copy will be provided to the respective local government.

Recommendation

Staff respectfully recommend that the NEFRC Board of Directors concur that the four adopted amendments are consistent with the Strategic Regional Policy Plan.

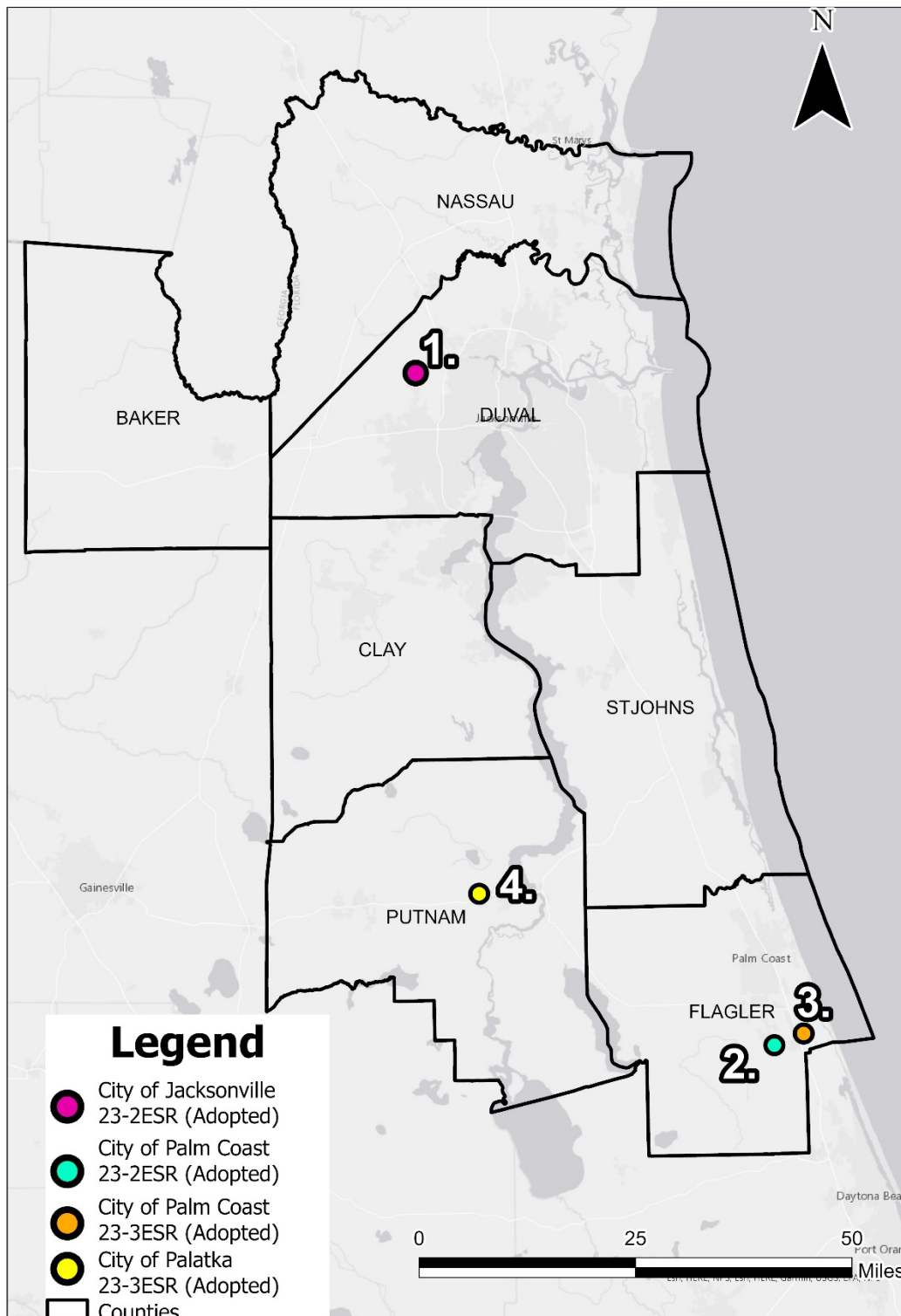
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REGIONAL MAP OF AMENDMENT LOCATION SITES

February 2024 Board
Comprehensive Plan Amendments



Local Govt. & Plan Amendment	No. on Regional Map	Transmitted	Adopted	County Location	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
City of Jacksonville 23-2ESR	1		X	Duval	2-2-2024	Ordinance 23-744-E

- **Type:** Future Land Use
- **Issue:** The adopted amendment is for a 221.06-acre site at 9412 Feagles Farm Road, between Jones Road and Imeson Road. The amendment entails a land use change from Low-Density Residential (LDR) to Conservation (CSV), and the agent agreed on record that the applicant would authorize the City of Jacksonville to sponsor the CSV land use and zoning change for on-site wetlands.
- **Background:** The 221.06-acre site is undeveloped and bordered by other undeveloped properties to the north, south, and east. The area to the west is being developed as a single-family subdivision, and there is a single-family residential subdivision to the northwest but not adjacent to the site. Please see Maps 1 and 2 in the Appendix for additional information.
- **Impacts:** No adverse impacts to Resources of Regional Significance nor adverse impacts to adjacent jurisdictions' comprehensive plans were identified.
- **Recommended Intergovernmental Coordination:** No intergovernmental coordination is recommended for the amendment.

Local Govt. & Plan Amendment	No. on Regional Map	Transmitted	Adopted	County	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
City of Palm Coast 23-2ESR	2		X	Flagler	2-2-2024	Ordinance 2024-01

- **Type:** Future Land Use
- **Issue:** This Future Land Use (FLUM) amendment changed approximately 330 acres from Flagler County designations of Residential Low Density/Rural Estate and Conservation to the City of Palm Coast designations of Residential and Conservation. The applicant delineated the Cascades Planning Area to limit development within the Planning Area to 416 dwelling units.
- **Background:** The subject site is 330+/- acres located approximately 3 miles south of State Road 100 on the west side of Seminole Woods Blvd. The amendment delineates the Cascades Planning Area, which will have a maximum development of 416 dwelling units. The amendment was adopted at the November 7, 2023, City Council Meeting. However, on January 2, 2024, the City received a request by the Applicant for a Motion to Rehear the Comprehensive Plan Amendment. Based on communications from the Florida Department of Commerce, the City Council held a public hearing and readopted the Comprehensive Plan amendment with the deletion of a 44.5+/- acre parcel. Please see Maps 3-5 in the Appendix for additional information.
- **Impacts:** The development potentially could impact U.S. 1, a Transportation Resource of Regional Significance. The applicant submitted a Traffic Study which included the subject site. In addition to the potential traffic impacts from the project, the traffic study considered the impacts of recently approved developments in the area. The traffic study concluded that the project will not significantly impact the roadway network (roads will maintain an acceptable Level of Service).
- **Recommended Intergovernmental Coordination:** Intergovernmental coordination is recommended between the City of Palm Coast and Flagler County.

Local Govt. & Plan Amendment	No. on Regional Map	Transmitted	Adopted	County Location	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
City of Palm Coast 23-3ESR	3		X	Flagler	2-2-2024	Ordinance 2024-04

- **Type:** Future Land Use
- **Issue:** A Future Land Use Map (FLUM) amendment changed approximately 62.3 acres of the site from Flagler County designation of Residential Low-Density and Commercial Low-Intensity (with a site-specific limit of 36,00 square feet of commercial use) to City of Palm Coast designation of Residential and Mixed Use along with a policy to limit development on the subject area to 210 dwelling units and 30,00 square feet of non-residential use.
- **Background:** The subject site is approximately 2.5 miles south of State Road 100 on the east side of Old Kings Road. The subject property was part of a voluntary annexation from Flagler County earlier in 2023, and a companion zoning amendment to designate the subject properties as Single Family Residential (SFR-1) and General Commercial (COM-2). Please see Maps 6 and 7 in the Appendix for additional information.
- **Impacts:** The Future Land Use Amendment will have a maximum potential net decrease of 41 PM Peak hour trips. A more in-depth traffic study will be required as part of the site plan/plat review process.
- **Recommended Intergovernmental Coordination:** Intergovernmental Coordination is recommended between the City of Palm Coast and Flagler County.

Local Govt. & Plan Amendment	No. on Regional Map	Transmitted	Adopted	County Location	Due Date to be Mailed to Local and State Govt.	Local Govt. Item Number
City of Palatka 23-3ESR	4		X	Putnam	2-2-2024	Ordinance 2023-19

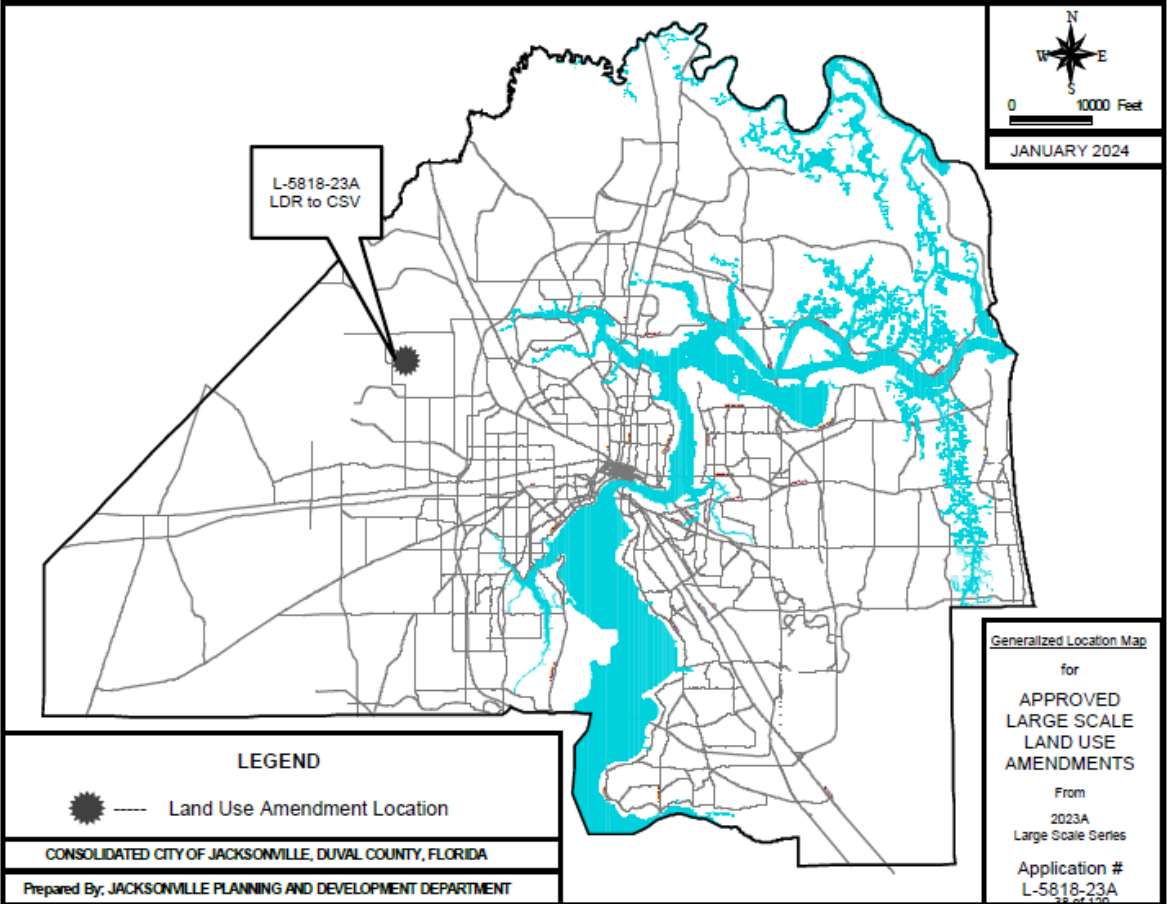
- **Type:** Future Land Use
- **Issue:** This large-scale Comprehensive Plan Amendment for 88.53 acres on St. Johns Avenue annexed the subject parcel into the City of Palatka and amended the Future Land Use Map from Putnam County Urban Reserve (UR) to City of Palatka Residential, High Density (RH) and Commercial (COM). The zoning has also been revised from Putnam County Agriculture (AG) to the City of Palatka Planned Unit Development/Mobile Home/Conventional Home Residential/General Commercial (PUD/R-4/C-1).
- **Background:** The property was being used for silviculture and was located outside the municipal limits of Palatka. The applicant will construct an age-restricted luxury mobile home park of up to 100 spaces and affordable shop and office space within the commercial area. There are substantial jurisdictional wetlands (47 acres) on the property that will be preserved.

The mobile home park will be located on the eastern portion of the property, with the commercial area located on the western part; the wetlands essentially bisect the property. The mobile home portion will be approximately 25 acres, while the commercial area will be approximately 14 acres. Further, the property is bordered by St. Johns Avenue to the north where the entrance to the commercial area is proposed to be located. In contrast, the entrance to the residential area is proposed to be located on Old Wolf Bay Road. The applicant is working with Putnam County to provide access and pave the portion of Old Wolf Bay Road that borders their property. Also, current uses along St. Johns Avenue on the north side of the property include vacant agricultural land, silviculture, a Children’s Reading Center, a church, vacant industrial land, and duplex rental units under construction. To the south, current uses include vacant land, a stormwater pond, and residential. On the east side, there are medical offices; and the western edge of the property is lined with residential uses. No changes were made to the amendment after transmittal. Please see Maps 8 and 9 in the Appendix for additional information.

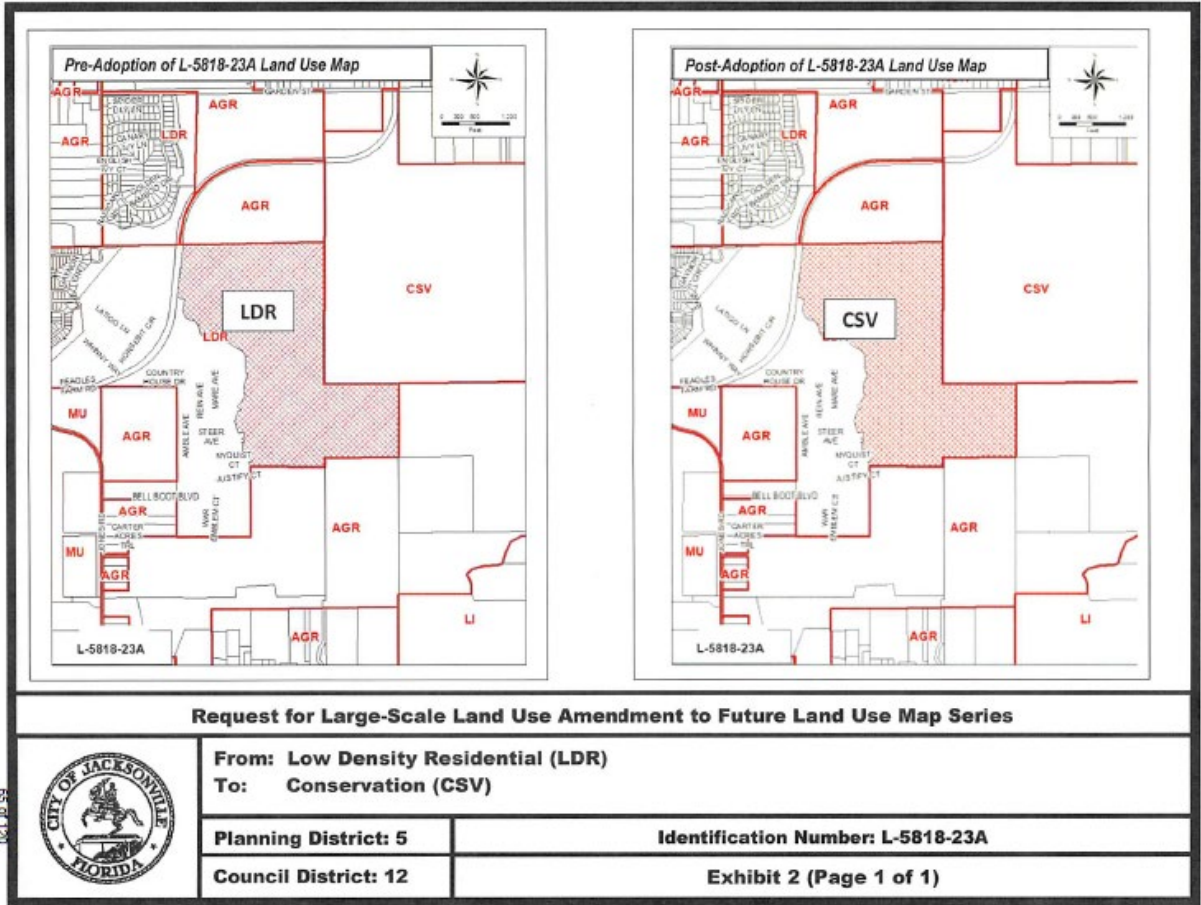
- **Impacts:** No adverse impacts on Resources of Regional Significance in the Strategic Regional Policy Plan, nor adverse impacts to adjacent local comprehensive plans have been identified.
- **Recommended Intergovernmental Coordination:** No intergovernmental coordination is recommended because this is a text amendment.

Appendix

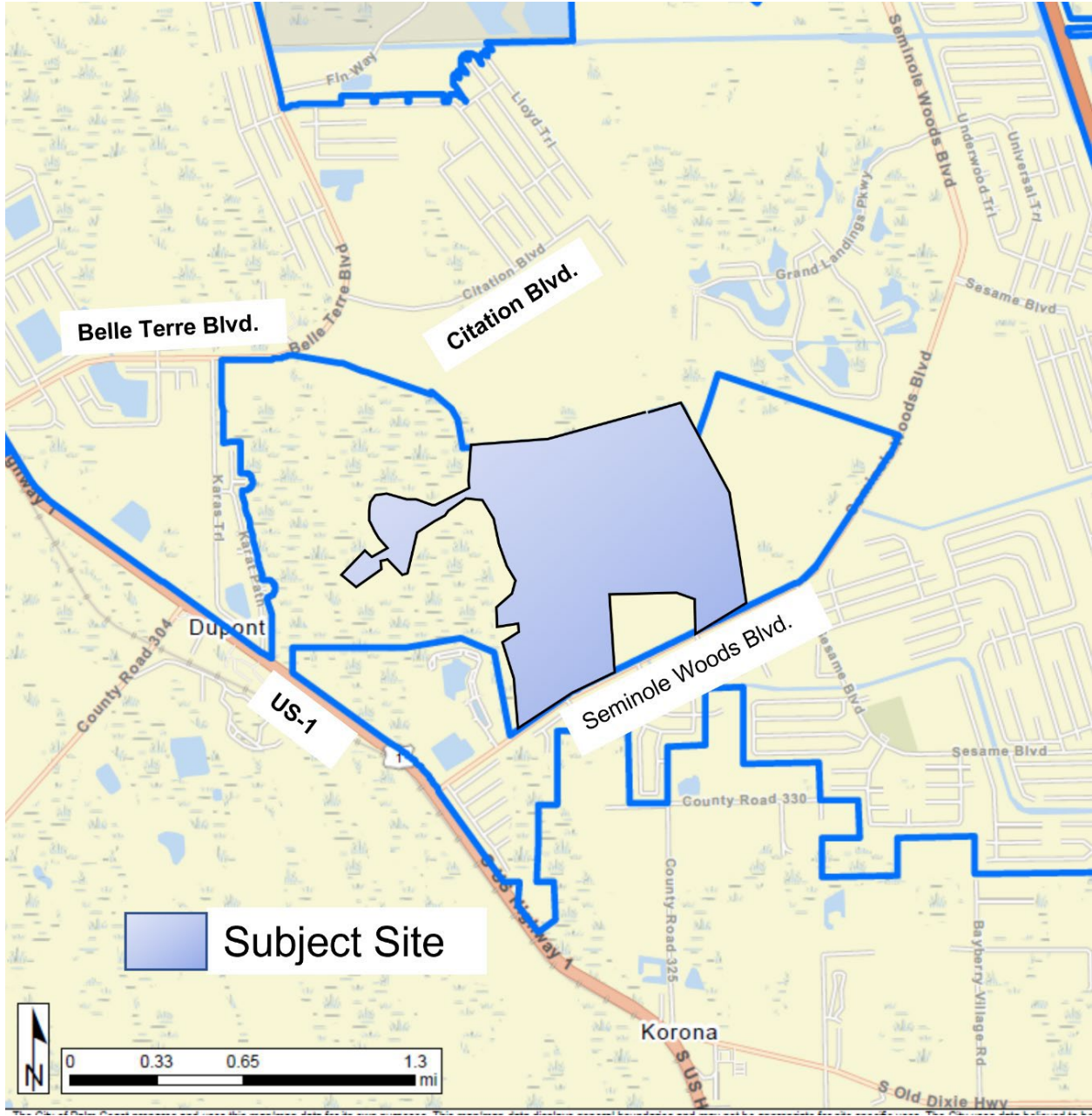
Map 1: City of Jacksonville 23-2ESR (Location Map)



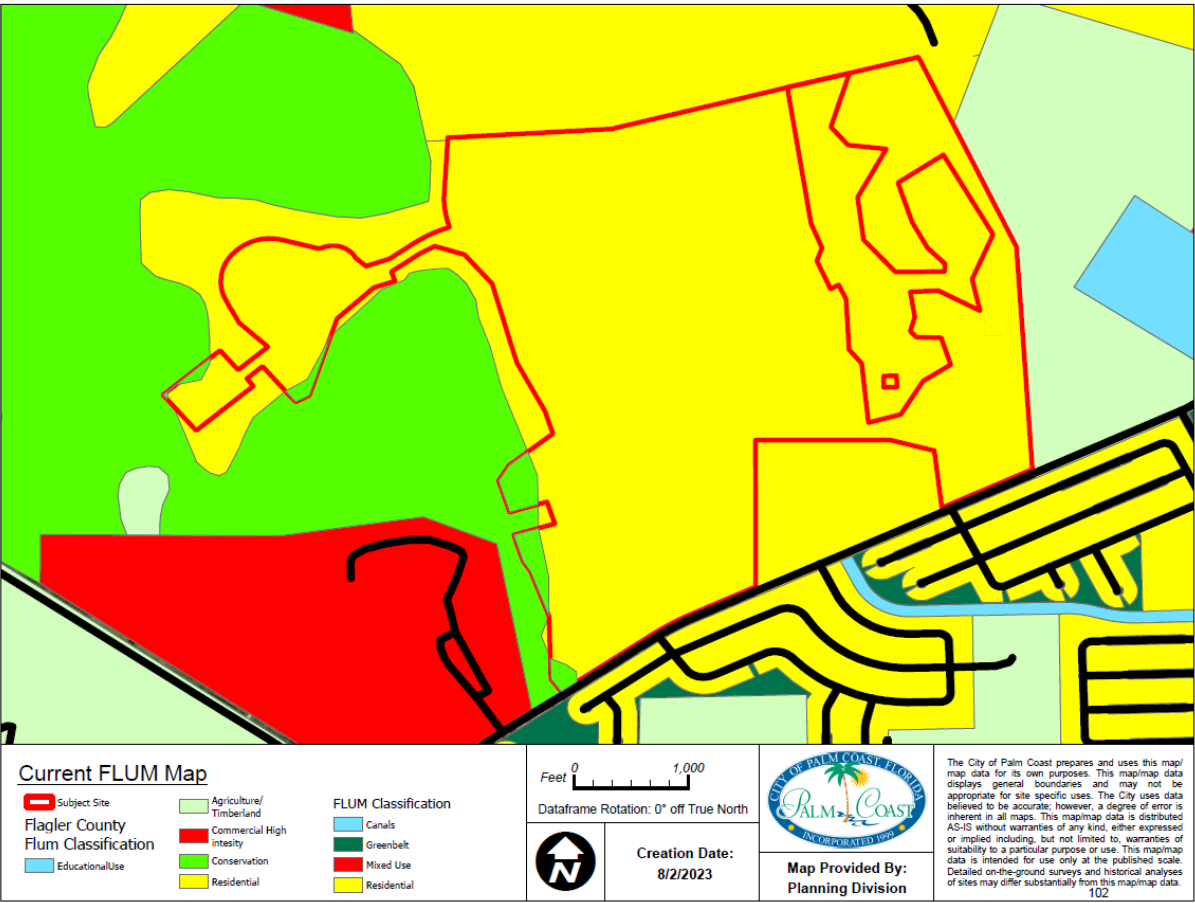
Map 2: City of Jacksonville 23-2ESR (Existing and Proposed Future Land Use Map)



Map 3: City of Palm Coast 23-2ESR (Original Subject Site)



Map 4: City of Palm Coast 23-2ESR (Original Future Land Use Map)

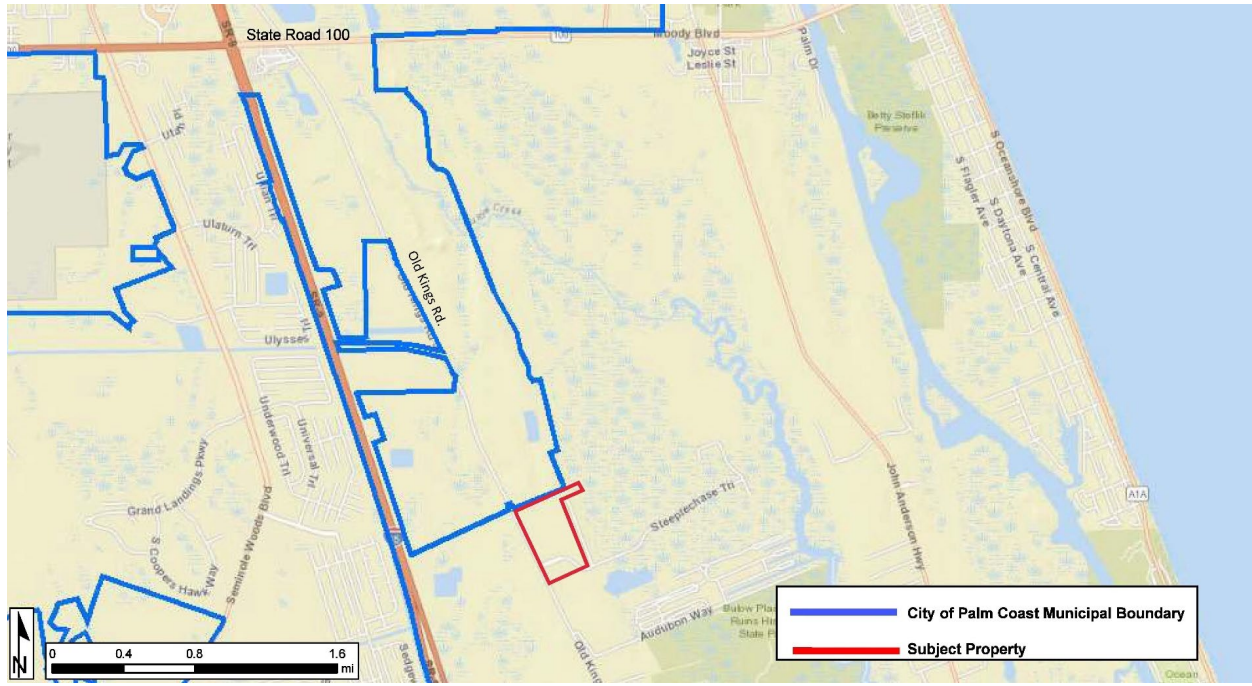


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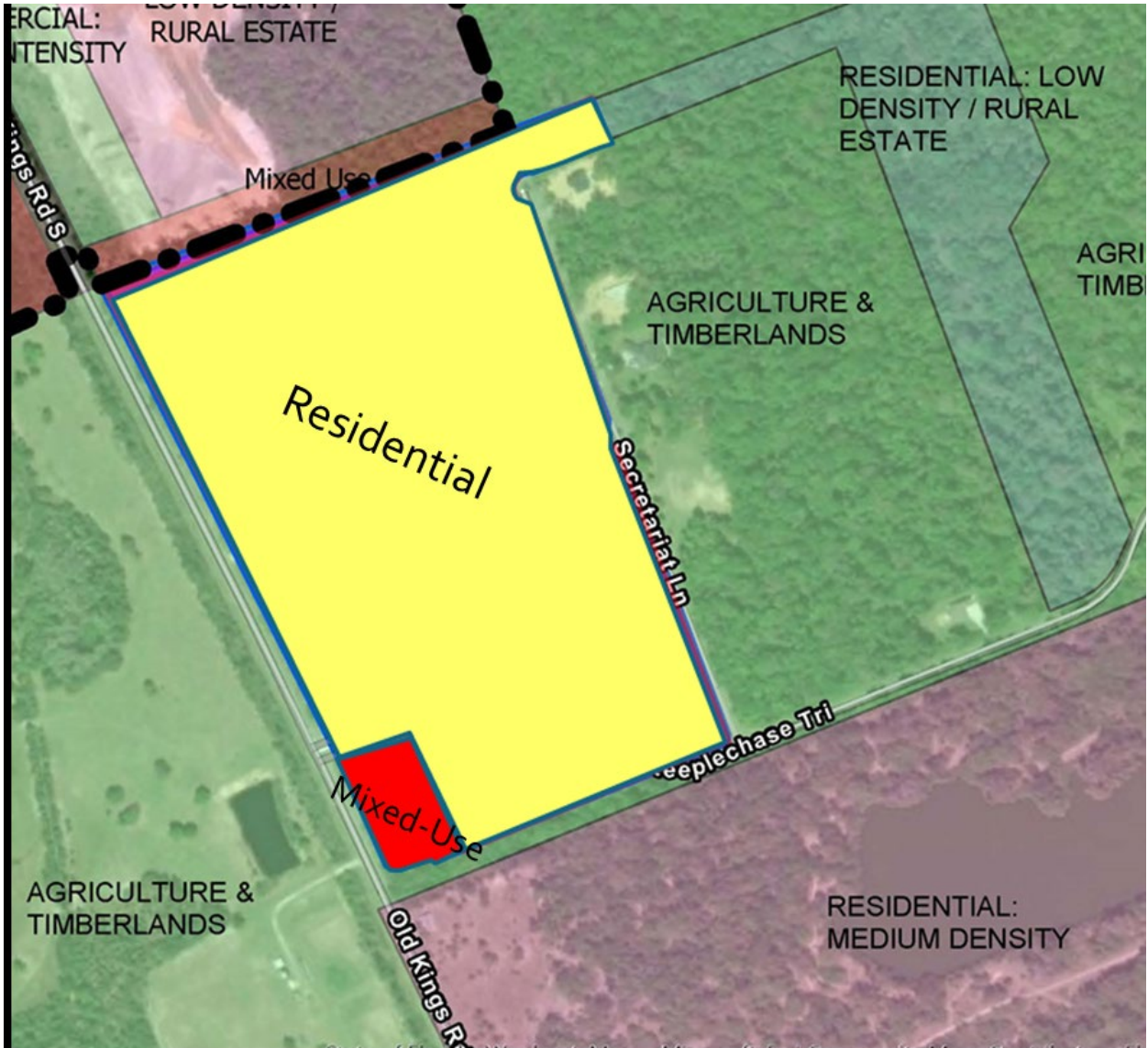
Map 5: City of Palm Coast 23-2ESR (Depiction of Cascades Planning Area)



Map 6: City of Palm Coast 23-3ESR (Location Map)

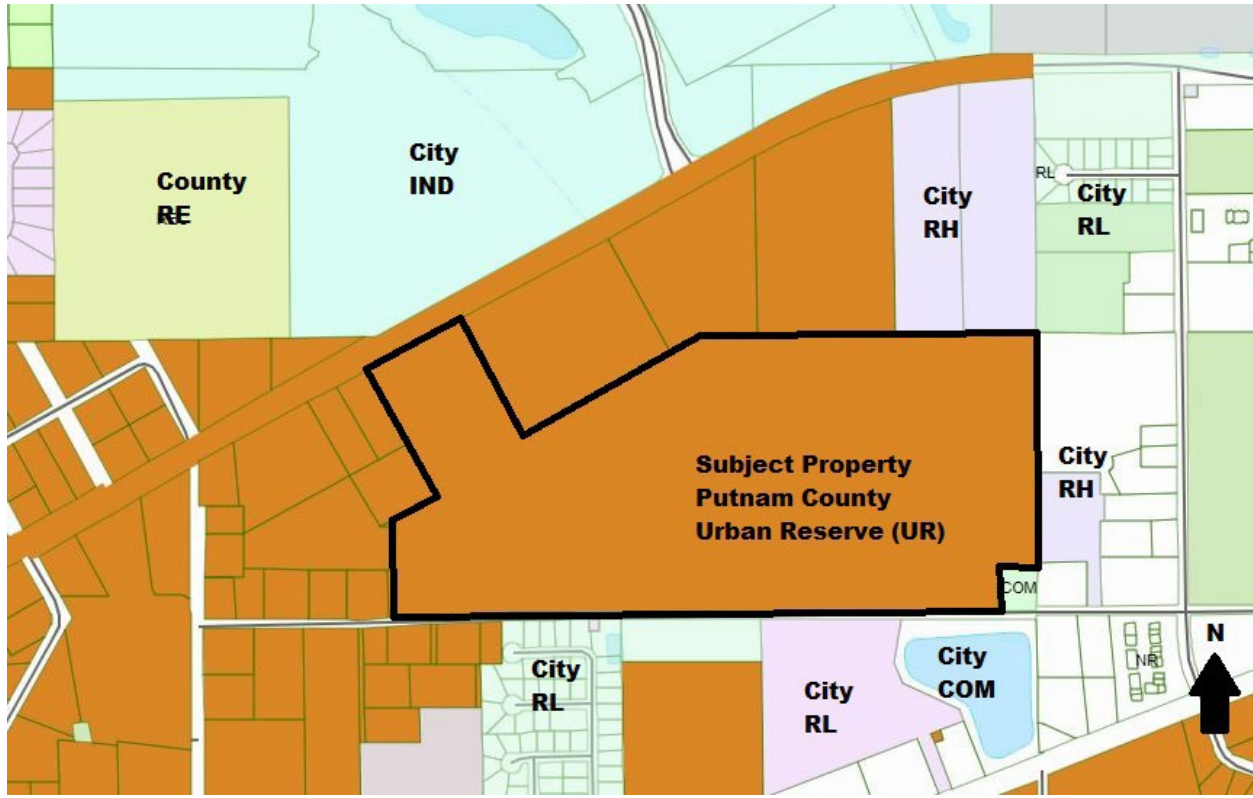


Map 7: City of Palm Coast 23-3ESR (Amended Future Land Use Map)

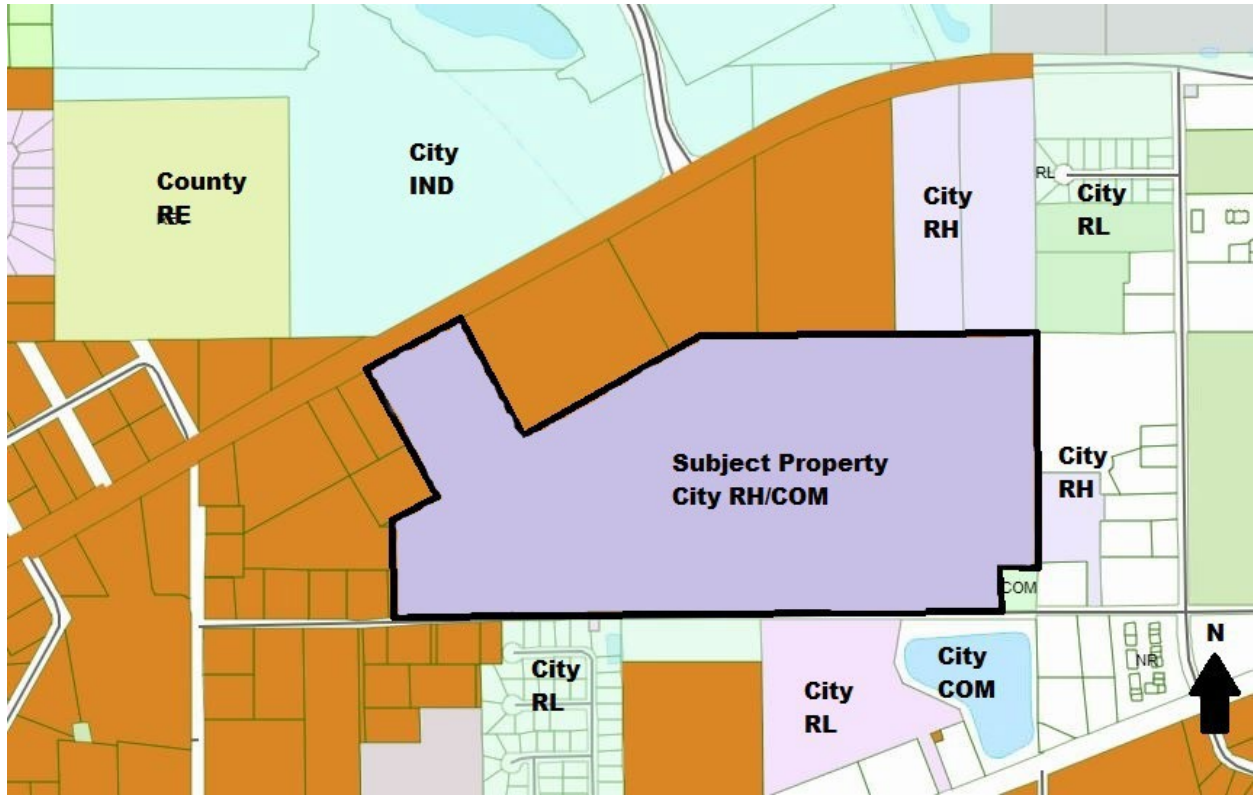


Note on FLUM: Development shall be limited to 210 residential units and 30,000 sq. ft. of non-residential

Map 8: City of Palatka 23-3ESR (Existing Future Land Use)



Map 9: City of Palatka 23-3ESR (Proposed Future Land Use)



Agenda

Item

Tab 4

Tab 4

Tab 4

Tab 4

Tab 4



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MEMORANDUM

DATE: JANUARY 24, 2024

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: PERSONNEL, BUDGET & FINANCE POLICY COMMITTEE 

FROM: ^{DS}
DONNA STARLING, CHIEF FINANCIAL OFFICER

RE: FISCAL YEAR 2022/2023 AUDIT

The fiscal year 2022/2023 audit is currently being finalized and will be presented at the February 2024 board meeting by our auditors, James Moore and Company.

If you have any questions, please feel free to contact me. Thank you.

Follow Us.



EQUAL OPPORTUNITY EMPLOYER



Northeast Florida Regional Council Audit for the Year Ended September 30, 2023

Overview

- ❖ Thank You
- ❖ Audit Process

Required Communications

- ❖ Our Responsibility in Relation to Financial Statement Audit
- ❖ Significant Risks Considered
 - Management Override, Improper Revenue Recognition, Use of Restricted Resources
- ❖ Significant Estimates and/or Disclosures
 - Right-to-use office lease (\$196,098) – (Note 5)
 - Net Pension Liability (\$1,355,550) – (Note 9)
- ❖ Corrected and/or Uncorrected Audit Adjustments
 - None
- ❖ Significant Difficulties Performing Audit, Disagreements with Management
 - None

Audit Reports

- ❖ Report on Financial Statements (page 1): Unmodified Opinion
- ❖ Report on Compliance for Major Federal Programs (page 42): Unmodified Opinion
- ❖ Report on Internal Control and Compliance (page 45): No Material Weaknesses

Financial Highlights

- ❖ Grant Revenues - \$2,032,889
- ❖ Total Fund Balance - \$2,513,296
- ❖ Total Net Position - \$1,577,263

Questions



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Financial Snapshot

Balance Sheet (page 12)

ASSETS	
Cash and cash equivalents	\$ 2,137,575
Receivables, net	605,788
Prepaid items	7,400
Total assets	<u>\$ 2,750,763</u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 41,004
Accrued salaries	24,143
Unearned revenues	172,320
Total liabilities	<u>237,467</u>
FUND BALANCES	
Nonspendable:	
Prepaid items	7,400
Unassigned	2,505,896
Total fund balances	<u>2,513,296</u>
Total liabilities and fund balances	<u>\$ 2,750,763</u>

Income Statement (page 14)

Revenues	
County assessments	\$ 694,757
Federal grants	1,354,169
State grants	438,766
Local government	239,954
Regional Leadership Academy	3,850
Interest income (loss)	12,023
Miscellaneous	89,963
Total revenues	<u>2,833,482</u>
Expenditures	
Personnel services	1,254,944
Direct charges	1,329,488
Indirect charges	426,678
Total expenditures	<u>3,011,110</u>
Excess (deficiency) of revenues over expenditures	<u>(177,628)</u>
Other financing sources (uses)	
Issuance of leases	267,824
Total other financing sources (uses)	<u>267,824</u>
Net change in fund balances	<u>90,196</u>
Fund balances, beginning of year	2,423,100
Fund balances, end of year	<u>\$ 2,513,296</u>

NORTHEAST FLORIDA REGIONAL COUNCIL

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

**NORTHEAST FLORIDA REGIONAL COUNCIL
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SEPTEMBER 30, 2023**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Northeast Florida Regional Council:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the general fund of the Northeast Florida Regional Council (the Council), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and general fund of the Council as of September 30, 2023, and the respective changes in financial position and the respective budgetary comparison for the General fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Councils' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of an additional analysis and is not required parts of the basic financial statements.

The schedule of expenditures of federal awards 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

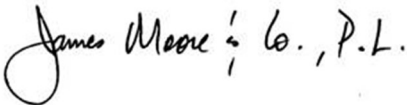
Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the cost allocation and detail for schedule of revenues, expenditures and changes in fund balance but does not include the financial statements and our auditors' report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude than an uncorrected misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2024, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Daytona Beach, Florida
February 1, 2024



**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

As management of the Northeast Florida Regional Council (Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year 2022-2023. We encourage readers to read the information presented here in conjunction with additional information furnished in the Council's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

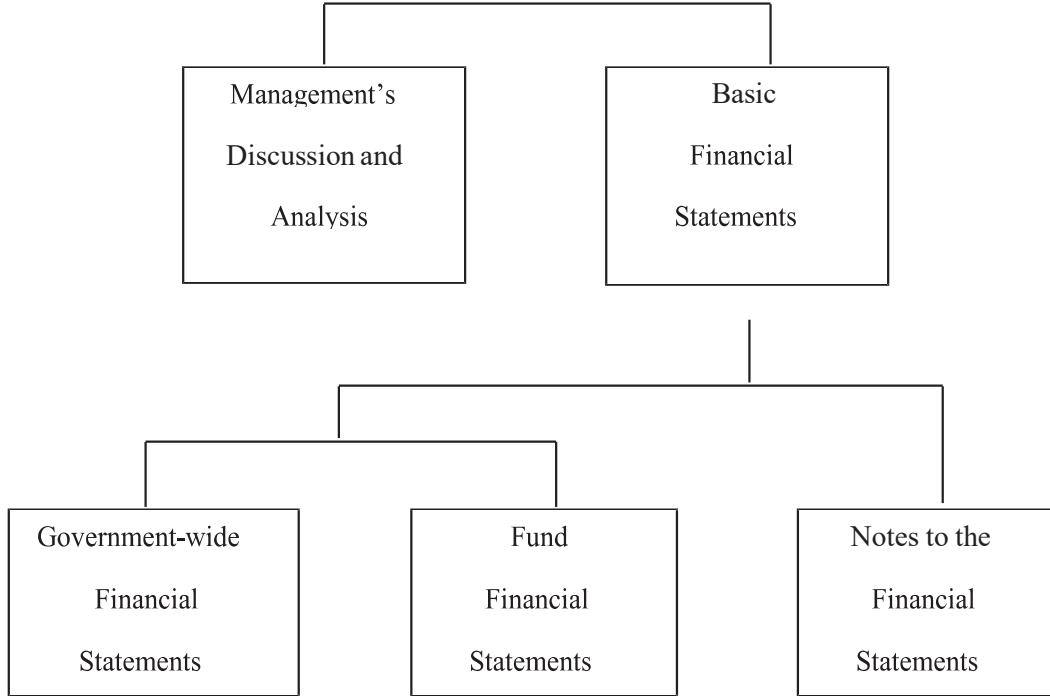
- The assets and deferred outflow of resources of the Council exceeded its liabilities and deferred inflow of resources at the close of the fiscal year by \$1,577,263.
- The Council's net position decreased by \$192,806 .
- The Council's total assets increased by \$216,584.
- The Council's total liabilities decreased by \$402,801.
- The Council received \$475,000 in funding from Baker and Flagler County to assist the counties with the development of a Comprehensive Vulnerability Assessment. Funding was provided to the counties by the Resilient Florida program of the Florida Department of Environmental Protection (FDEP).
- The Council received a \$275,000 contract from the FDEP for work related to the Resilient First Coast Collaborative, a Regional Resiliency Entity that will provide technical assistance for our local governments in completing various resiliency planning activities.
- The Council continued work on two multi-year Community Development Block Grant Mitigation (CDBG-MIT) programs totaling \$ 980,270 to develop a North Florida Resiliency Plan for Health and Medical Lifeline and to develop a statewide approach to inland resilience planning through collaboration with East Central Florida Regional Planning Council and other regional councils across the state.
- During fiscal year 2023 the Healthcare Coalition provided \$291,240 in project funding to healthcare and emergency preparedness facilities through contracts with the Florida Department of Health and the Florida Hospital Association.
- The Healthcare Coalition received \$86,952 in additional funding from the Florida Department of Health which the Coalition used to purchase pediatric restraints for fire rescue departments in the Healthcare Coalition's 18 county region.
- The Economic Development Administration awarded the Council a grant for \$190,176 to hire a Disaster Recovery Coordinator to assist the North Florida region with impacts from Hurricanes Ian and Nicole.
- The Council completed \$101,678 in Florida Department of Economic Development (DEO)funding projects to assist several of our local governments with planning and economic development projects.
- The Council completed \$97,000 in emergency preparedness-related exercise services for the State of Florida, and our local governments.

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 consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the Council using government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information to enhance the reader's understanding of the financial condition of the Council.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

Required Components of Annual Financial Report



Government-wide financial statements. The government-wide financial statements are designed to provide the reader with a broad overview of the Council's finances. Similar in format to financial statements of a private-sector business, the government-wide statements provide short and long-term information about the Council's financial status as a whole.

The statement of net position (Page 12) presents information on all of the Council's assets, liabilities, and deferred inflows and outflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of the Council's financial position.

The statement of activities (Page 13) presents information showing how the Council's net position changed during the most recent fiscal year. All changes in net position are reported using the accrual basis of accounting. Therefore, all current year's revenues and expenses are taken into account regardless of when the cash is received or expenses are paid.

Fund financial statements. The fund financial statements (Pages 14-17) provide a more detailed look at the Council's most significant activities. A fund is a grouping of related accounts used to maintain control over resources established for the purpose of carrying on activities or attaining objectives in accordance with specific regulations, restrictions or limitations. For financial statement presentation, funds with similar characteristics are grouped into generic fund types as required by generally accepted accounting principles (GAAP). The Council's sole fund is the General Fund, classified as a governmental fund.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

Governmental Funds. The Council's basic activities are accounted for in a governmental fund. These funds focus on how assets can readily be converted into cash and what monies are left at year-end that will be available for spending in the next year. As of the close of the current fiscal year, the Council's governmental fund reported an unassigned fund balance of approximately \$2.5 million. Governmental funds financial statements give the reader a detailed short-term view to help them determine if there are more or less financial resources available to finance the Council's programs.

Notes to financial statements. The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 18-30 of the report.

Government-Wide Financial Analysis

For fiscal year 2022-2023, the Council was compliant with the Government Accounting Standard Board (GASB) Statement No. 34 reporting model:

	Governmental Activities		
	2023	2022	Difference
Assets			
Current assets	\$ 2,750,763	\$2,722,757	\$ 28,006
Capital assets	297,349	108,771	188,578
Total assets	<u>3,048,112</u>	<u>2,831,528</u>	<u>216,584</u>
Deferred outflows of resources	<u>425,550</u>	<u>439,576</u>	<u>(14,026)</u>
Liabilities			
Current liabilities	326,334	299,657	26,677
Noncurrent liabilities	<u>1,520,831</u>	<u>1,144,707</u>	<u>376,124</u>
Total liabilities	<u>1,847,165</u>	<u>1,444,364</u>	<u>402,801</u>
Deferred inflows of resources	49,234	56,671	(7,437)
Net Position			
Net investment in capital assets	101,251	108,771	(7,520)
Unrestricted	<u>1,476,012</u>	<u>1,661,298</u>	<u>(185,286)</u>
Total net position	<u>\$ 1,577,263</u>	<u>\$1,770,069</u>	<u>\$ (192,806)</u>

As shown above, net position may serve over time as a useful indicator of a government's financial condition. The assets and deferred outflow of resources of the Council exceeded liabilities and deferred inflows of resources by \$1,577,263 in fiscal year 2022-2023. Also in fiscal year 2022-2023, the Council's net position decreased by \$192,806. The change in net position is primarily due to the following:

- An increase in total assets is the result of new lease recognition reporting requirements, an increase in accounts receivable and a decrease in capital assets, net of accumulated depreciation and amortization.
- The increase in total liabilities is due to an increase in pension liability and the recognition of lease liability as required by new lease reporting requirements.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

Governmental activities decreased the Council's net position by \$192,806, as shown below. Factors that attributed to the change are as follows:

- Charges for services increased resulting from an increase in local technical assistance contracts for resiliency and emergency preparedness programs.
- Operating grants/contributions increased due to an increase in federal and state revenues for emergency preparedness, economic development and resiliency programs.
- Expenditures increased as a result of an increase in pension expense, the addition of employees and an increase in program expenditures for the fiscal year.

Analysis of the Organization's Operations

The following table provides a summary of the Organization's operations for the years ended September 30.

	Governmental Activities		
	2023	2022	Difference
Revenues:			
Program Revenues:			
Charges for services	\$ 323,605	\$ 245,450	\$ 78,155
Operating grants/contributions	1,792,935	1,593,715	199,220
General Revenues:			
Membership Dues	694,757	694,757	-
Interest income (loss)	12,023	(601)	12,624
Miscellaneous	10,162	3,442	6,720
Gain (loss) on sale of assets	-	3,510	(3,510)
Total revenues	<u>2,833,482</u>	<u>2,540,273</u>	<u>293,209</u>
Expenses:			
Financial and administration	722,653	488,870	233,783
Planning and growth management	801,730	823,174	(21,444)
Emergency preparedness	1,463,625	1,164,083	299,542
Regional Leadership Academy	7,354	10,410	(3,056)
Regional Community Institute	30,926	2,829	28,097
Total expenses	<u>3,026,288</u>	<u>2,489,366</u>	<u>536,922</u>
Increase (decrease) in net position	(192,806)	50,907	(243,713)
Beginning fund balance	<u>1,770,069</u>	<u>1,719,162</u>	<u>50,907</u>
Ending fund balance	<u>\$ 1,577,263</u>	<u>\$1,770,069</u>	<u>\$ (192,806)</u>

Financial Analysis of Council Funds. The Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Council has one governmental fund, the General Fund.

Governmental Funds. The Council's basic activities are accounted for in a governmental fund. These fund types focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds' financial statements give the reader a detailed short-term view to help him or her determine if there are more or less financial resources available to finance the Council's programs.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

General Fund Budgetary Highlights

The variances in revenue between the budget and final revenues received are the result of unrealized revenues or additional funding acquired during the fiscal year, but not available for inclusion at the time the budget was prepared.

The variance between the budget and actual revenues and expenses is primarily attributable to unrealized revenues and a decrease in estimated expenditures.

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Difference</u>
REVENUES				
County assessments	\$ 694,757	\$ 694,757	\$ 694,757	\$ -
Federal grants	1,215,212	1,347,556	1,354,169	6,613
State grants	259,571	429,542	438,766	9,224
Local government	25,000	220,200	239,954	19,754
Regional Leadership Academy	4,900	4,200	3,850	(350)
Interest income (loss)	-	-	12,023	12,023
Other	112,100	113,892	89,963	(23,929)
Total revenues	<u>2,311,540</u>	<u>2,810,147</u>	<u>2,833,482</u>	<u>23,335</u>
EXPENDITURES				
Current:				
Personnel service	1,222,852	1,257,980	1,254,944	3,036
Direct charges	717,680	1,030,169	1,061,664	(31,495)
Indirect charges	466,293	435,347	426,678	8,669
Capital outlay - office lease	-	-	267,824	(267,824)
Total expenditures	<u>2,406,825</u>	<u>2,723,496</u>	<u>3,011,110</u>	<u>(287,614)</u>
Excess (deficiency) of revenues over expenditures	<u>(95,285)</u>	<u>86,651</u>	<u>(177,628)</u>	<u>(264,279)</u>
Other financing sources (uses)				
Issuance of lease	-	-	267,824	(267,824)
Total other financing sources (uses)	-	-	267,824	(267,824)
Net change in fund balances	<u>\$ (95,285)</u>	<u>\$ 86,651</u>	<u>\$ 90,196</u>	<u>\$ (3,545)</u>

NEFRC Financial Analysis

Total assets increased due to lease reporting requirements, an increase in accounts receivable, and a decrease in capital assets, net of accumulated depreciation and amortization. Total liabilities increased due to an increase in pension liability and the recognition of lease liability as required by new lease reporting requirements.

The Council had an overall increase in revenues for the year. Expenditures also increased in correlation to the increase in revenues as well as an increase in pension expense and the addition of employees for the fiscal year.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

NEFRC Capital Assets

The Council's investment in capital assets for fiscal year 2022-2023 is \$297,349, net of accumulated depreciation and amortization of \$277,321.

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Furniture, equipment, and improvements	\$ 306,846	\$ 277,765
Right-to-use office lease	267,824	-
Accumulated depreciation and amortization	<u>(277,321)</u>	<u>(168,994)</u>
Capital assets, net	<u>\$ 297,349</u>	<u>\$ 108,771</u>

Additional information on the Council's capital assets can be found in Note 4 of the Notes to the Financial Statements.

NEFRC Long-Term Obligations

As of September 30, 2023, the Council's long-term obligations consisted of compensated absences, right-to-use office lease, and net pension liability. Additional information regarding the Council's long-term obligations can be found in Note (5) of the Notes to the Financial Statements.

NEFRC Budget Forecast for Fiscal Year Ending 2023-2024

The Council foresees a slight increase in state emergency preparedness funding with an increase in Local Emergency Preparedness Committee (LEPC) and Hazard Analysis contract funding. Also, the number of emergency preparedness exercises is expected to remain constant as local governments and partner agencies maintain training and exercise requirements.

Funding for resiliency planning is expected to continue to grow in fiscal year 2024. The Council also received a Florida Department of Environmental Protection (FDEP) contract that is anticipated to be completed in June 2024 to continue the work of Resilient First Coast, a Regional Resilience Entity, including the development of a Regional Action Plan.

The current funding for the Healthcare Coalition will end in June 2024. However, the Council anticipates receiving a new five-year contract with level funding in July 2024. The Council also expects to spend the remaining Florida Hospital Association (FHA) funding in fiscal year 2024.

The implementation of deliverables associated with the two multi-year Community Development Block Grant (CDBG) programs to perform mitigation and resiliency planning in our region and across the State of Florida will continue into fiscal year 2024.

Federal funding from the Department of Commerce Economic Development Administration (EDA) for the Economic Development District will continue in fiscal year 2024. The Council also received a two-year EDA grant in April 2023 to assist the North Florida region with impacts from Hurricanes Ian and Nicole. That grant will continue into fiscal year 2025.

**NORTHEAST FLORIDA REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023
(Continued)**

The Council anticipates continued local government revenues in fiscal year 2024 to assist local governments with the completion of vulnerability assessments that are required to be completed by 2025. The Council also assisted some of our local governments with substance abuse disorder services in fiscal year 2023. The Council expects to continue those services for our local governments in fiscal year 2024 which could lead to additional local government funding.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the Council's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Chief Executive Officer, Northeast Florida Regional Council, 100 Festival Park Avenue, Jacksonville, FL 32202.

BASIC FINANCIAL STATEMENTS

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

**NORTHEAST FLORIDA REGIONAL COUNCIL
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 2,137,575
Accounts receivable	605,788
Prepays	7,400
Capital assets, net of accumulated depreciation and amortization	297,349
Total assets	<u><u>\$ 3,048,112</u></u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	<u><u>\$ 425,550</u></u>
 LIABILITIES	
Accounts payable and accrued liabilities	\$ 41,004
Accrued salaries	24,143
Unearned revenues	172,320
Noncurrent liabilities:	
Due within one year:	
Compensated absences	58,050
Lease liability	88,867
Due in more than one year:	
Lease liability	107,231
Net pension liability	1,355,550
Total liabilities	<u><u>\$ 1,847,165</u></u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	<u><u>\$ 49,234</u></u>
 NET POSITION	
Net investment in capital assets	\$ 101,251
Unrestricted	1,476,012
Total net position	<u><u>\$ 1,577,263</u></u>

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

**NORTHEAST FLORIDA REGIONAL COUNCIL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
Financial and administration	\$ 722,653	\$ -	\$ -	\$ (722,653)
Planning and growth management	801,730	260,459	383,296	(157,975)
Emergency preparedness	1,463,625	59,296	1,409,639	5,310
Regional Leadership Academy	7,354	3,850	-	(3,504)
Regional Community Institute	30,926	-	-	(30,926)
Total governmental activities	<u>\$ 3,026,288</u>	<u>\$ 323,605</u>	<u>\$ 1,792,935</u>	<u>(909,748)</u>
General revenues:				
Membership dues				694,757
Interest income (loss)				12,023
Miscellaneous				10,162
Total general revenues				<u>716,942</u>
Change in net position				(192,806)
Net position - beginning of year				1,770,069
Net position - ending of year				<u>\$ 1,577,263</u>

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

**NORTHEAST FLORIDA REGIONAL COUNCIL
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2023**

	General Fund
ASSETS	
Cash and cash equivalents	\$ 2,137,575
Receivables, net	605,788
Prepaid items	7,400
Total assets	\$ 2,750,763
LIABILITIES	
Accounts payable and accrued liabilities	\$ 41,004
Accrued salaries	24,143
Unearned revenues	172,320
Total liabilities	237,467
FUND BALANCES	
Nonspendable:	
Prepaid items	7,400
Unassigned	2,505,896
Total fund balances	2,513,296
Total liabilities and fund balances	\$ 2,750,763

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

**NORTHEAST FLORIDA REGIONAL COUNCIL
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund balances - total governmental fund		\$ 2,513,296
Amounts reported for governmental activities in the statement of activities are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Total governmental capital assets	574,670	
Less: accumulated depreciation and amortization	(277,321)	297,349
On the governmental fund statements, a net pension liability is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the Council's net pension liability of the defined benefit pension plans is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions are also reported.		
Net pension liability	(1,355,550)	
Deferred outflows related to pensions	425,550	
Deferred inflows related to pensions	(49,234)	(979,234)
Long-term liabilities, including leases and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following:		
Lease obligations		(196,098)
Compensated absences		(58,050)
Net position of governmental activities		\$ 1,577,263

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

**NORTHEAST FLORIDA REGIONAL COUNCIL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	General Fund
Revenues	
County assessments	\$ 694,757
Federal grants	1,354,169
State grants	438,766
Local government	239,954
Regional Leadership Academy	3,850
Interest income (loss)	12,023
Miscellaneous	89,963
Total revenues	2,833,482
Expenditures	
Personnel services	1,254,944
Direct charges	1,329,488
Indirect charges	426,678
Total expenditures	3,011,110
Excess (deficiency) of revenues over expenditures	(177,628)
Other financing sources (uses)	
Issuance of leases	267,824
Total other financing sources (uses)	267,824
Net change in fund balances	90,196
Fund balances, beginning of year	2,423,100
Fund balances, end of year	\$ 2,513,296

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

**NORTHEAST FLORIDA REGIONAL COUNCIL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - total governmental fund	\$ 90,196
Differences in amounts reported for governmental activities in the statement of activities are:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	
Capital outlay expenditures	299,468
Depreciation and amortization expense	(110,890)
Governmental funds report contributions to defined benefit pension plans as expenditures. However, in the Statement of Activities, the amount contributed to defined benefit pension plans reduces future net pension liability. Also included in pension expense in the Statement of Activities are amounts required to be amortized.	
Change in net pension liability and deferred inflows/outflows related to pensions	(274,905)
Lease and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of lease and other debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas, these amounts are deferred and amortized in the Statement of Activities.	
Issuance of lease	(267,824)
Change in lease liability	71,726
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. These adjustments are as follows:	
Change in compensated absences liability	(577)
Change in net position of governmental activities	\$ (192,806)

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

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(1) Summary of Significant Accounting Policies:

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

(a) **Reporting entity**—The Council was organized pursuant to Chapter 186 of the Florida Statutes, as amended, and specifically created by an interlocal agreement pursuant to Chapter 163, Florida Statutes, in order to provide local governments with a means of conducting a regional planning process to ensure orderly and balanced growth and development within the Northeast Florida Region (including the counties of Baker, Clay, Duval, Flagler, Nassau, Putnam, and St. Johns).

In evaluating how to define the Council for financial purposes, management has considered all potential component units. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the purpose and activities of the potential component unit benefit the government and/or its citizens, or whether they are conducted within the geographic boundaries of the Council and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. In evaluating the Council as a reporting entity, management has addressed all potential component units that may or may not fall within the Council's oversight and control, and thus, be included in the Council's financial statements. There are no component units included.

(b) **Government-wide and fund financial statements**—The government-wide financial statements consist of a statement of net position and a statement of activities. These statements report information on all of the nonfiduciary activities of the primary government as a whole. As part of the consolidation process, all interfund activities are eliminated from these statements.

Net position, the difference between assets, deferred outflows, liabilities and deferred inflows, as presented in the statement of net position, are subdivided into three categories: net investment in capital assets, unrestricted net position and restricted net position. Net position is reported as restricted when constraints are imposed on the use of the amounts either externally by creditors, grantors, contributors, or laws and regulations of other governments, or by law through constitutional provisions or enabling legislation. Net investment in capital assets consist of capital assets, including leased assets, net of accumulated depreciation and amortization, reduced by outstanding balances of any debt and lease liabilities that is attributable to those assets.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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

The statement of activities presents a comparison between the direct and indirect expenses of a given function or segment and its program revenues, and displays the extent to which each function or segment contributes to the change in net position for the fiscal year. Direct expenses are those that are clearly identifiable to a specific function or segment. Program revenues consist of charges for services, operating grants and contributions, and capital grants and contributions. Charges for services refer to amounts received from those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.

Grants and contributions consist of revenues that are restricted to meeting the operational or capital requirements of a particular function or segment.

The focus of governmental fund financial statements is on major funds. Therefore, major funds are reported as separate columns in the fund financial statements. Reconciliations are provided that convert the results of governmental fund accounting to the government-wide presentation.

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Council reports the following major governmental fund:

General Fund—The General Fund is the general operating fund of the Council and is used to account for all financial resources except those required to be accounted for in another fund.

(d) **Budget**—An annual budget is adopted for the General Fund by the Council by the July meeting preceding the fiscal year, using the accrual bases of accounting. All annual appropriations lapse at the fiscal year end. Mid-year and year-end amendments are made to the budget as necessary. The budget is prepared and controlled at the project activity level.

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

(f) **Investments**—Investments are stated at fair value.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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

(g) **Receivables**—After reviewing the individual account balances, the Council’s management has determined that 100% of receivables are fully collectible as all amounts receivable consist of grants and other governmental revenues. Therefore, no allowance for doubtful accounts has been provided.

(h) **Capital assets**—All purchased capital assets are recorded at cost where historical records are available and at estimated cost where no historical records exist and are reported in the government-wide financial statements. Donated fixed assets are valued at their estimated fair value on the date received. Generally, capital assets costing more than \$500 and having a useful life of more than one year are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation and amortization are provided using the straight-line method over the estimated useful lives of the various classes of depreciable and intangible assets. The estimated useful lives range from 3 – 7 years.

(i) **Unearned revenue**—The amount recorded as unearned revenue relates to the projects for which funding was received prior to the performance of the service. The amounts will be recognized as revenue when the related service is performed.

(j) **Compensated absences**—Council employees may accumulate earned annual leave benefits (compensated absences) at various rates within limits specified in the personnel manual. This liability reflects amounts attributable to employee services already rendered, cumulative, probable for payment, and reasonable estimated. At their option, employees may receive payment for accrued annual leave for hours in excess of 160. This payout option is allowed a maximum of twice a year.

No liability is recorded for non-vesting, accumulated sick pay benefits. The compensated absences liability is determined based on current pay.

(k) **Leases**—The Council leases office space, and determines if an arrangement is a lease at inception. The Council recognizes intangible right-to-use (RTU) assets and corresponding lease liabilities for all leases that are not considered short-term. RTU assets represent the Council’s right to use an underlying asset for the lease term and lease liabilities represent the Council’s obligation to make lease payments arising from the lease. RTU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term.

Basis of lease classification – Leases that meet the following requirements will not be considered short term: (1) the maximum possible lease term(s) is non-cancelable by both lessee and lessor, and (2) is more than 12 months.

Discount Rate – Unless explicitly stated in the lease agreement, known by the Council, or the Council is able to determine the rate implicit within the lease, the discount rate used to calculate lease right-to-use assets and liabilities will be the Council’s tax exempt market borrowing rate for 30 year fixed terms at the end of each year, which will be the rate utilized for the next calendar year. The Council elected to use its incremental borrowing rate (IBR) of 3% as of September 30, 2022 for leases entered into beginning October 1, 2022.

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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

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

Nonspendable – Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. “Not in spendable form” includes items that are not expected to be converted to cash (inventories, prepaid expenditures) and items such as long-term amount of loans, property acquired for resale, as well as unrealized gains.

Restricted – Amounts that have externally enforceable limitations on use of resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Council Board of Directors, the Council’s highest level of decision making authority. Commitments may only be removed or changed by the Council Board of Directors taking the same formal action (resolution) that imposed the constraint originally.

Assigned – Amounts that are constrained by the Council’s intent to be used for specific purposes that are neither considered restricted or committed. The authority to assign fund balance lies with the Council Chief Executive Officer.

Unassigned – The residual classification for the General Fund resources. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The Council would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

(m) **Reserve policy**—The Council’s goal is to maintain a minimum of three months of operating expenditures in reserves, based on the Council’s unrestricted fund balance relative to annual operating expenditures. The Council will strive to transfer 15% to 20% annually of the previous fiscal year’s audited net income to reserves. The amount to be transferred will be reviewed and approved by the Personnel, Budget, and Finance Committee.

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

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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

(o) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The Council has one item, deferred outflows related to pensions, which qualifies for reporting in this category. Deferred outflows related to pensions are discussed further in Note (9).

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The Council has one item, deferred inflows related to pensions in the government-wide statement of net position, which qualifies for reporting in this category. Deferred inflows related to pensions are discussed further in Note (9).

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

(q) **Implementation of new accounting pronouncements**—The Council implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in the current year and noted no agreements that met the criteria for recognition.

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

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

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

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

(3) Cash and Investments:

At September 30, 2023, the Council’s cash on deposit in its bank accounts was placed on deposit with financial institutions in the form of demand deposit accounts, time deposit accounts, and certificates of deposit, and is defined as public deposits. The Council’s public deposits are held in qualified public depositories pursuant to Florida Statutes, Chapter 280, “Florida Security of Public Deposits Act”, and are covered by federal depository insurance and, for the amount in excess of such federal depository insurance, by the Act. Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, times the depository’s collateral pledging level.

The pledging level may range from 50% to 125% depending upon the depository’s financial condition and establishment period. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, no public depositor shall be liable for any loss thereof. Any losses to the public depositories are covered by applicable deposit insurance, sale of securities pledge as collateral and, if necessary, assessments against other qualified public depositories of the same type as the deposit in default.

The Council is authorized to invest in certificates of deposit, money market certificates, and obligations of the U.S. Treasury, its agencies and instrumentalities, repurchase agreements collateralized by U.S. securities, the Florida Counties Investment Trust, and the Local Government Surplus Funds Trust Fund. No derivative or similar investment transactions were used, held, or written by the Council during the fiscal year. As of September 30, 2023, the Council had investments with the Florida Local Government Investment Trust, an external investment pool, sponsored by the State of Florida, of \$18,138. The carrying value equals the fair value at September 30, 2023. The Trust is rated AA+ by Standard and Poor and has an average maturity of 1.76 years.

(4) Capital Assets:

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

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, being depreciated –				
Office furniture	\$ 2,521	\$ -	\$ -	\$ 2,521
Office equipment	244,236	31,644	(2,563)	273,317
Leasehold improvements	31,008	-	-	31,008
Right-to-use office lease	-	267,824	-	267,824
Total capital assets, being depreciated or amortized	277,765	299,468	(2,563)	574,670
Accumulated depreciation/ amortization	(168,994)	(110,890)	2,563	(277,321)
Governmental activities capital assets, net	<u>\$ 108,771</u>	<u>\$ (188,578)</u>	<u>\$ -</u>	<u>\$ 297,349</u>

During the year ended September 30, 2023, depreciation expense of \$39,164 and amortization expense of \$71,726 were charged to the Financial and administration function of the Council.

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

(5) **Leases:**

(a) **Council as Lessee**—The Council is the lessee in one lease agreement for eleven office spaces. A lease liability and a right-to-use asset was recorded for this lease in that fund.

In 2019, the Council entered into a 36 month lease agreement with WJCT, INC valued at \$267,824. The initial lease expired in December 2022 and was renewed for an additional three-year period. A right-to-use asset and initial lease liability was recorded by the Council during fiscal year 2023. As of September 30, 2023, the value of the lease liability was \$196,098. The Council is required to make annual principal and interest payments of \$93,668. The Council’s incremental borrowing rate (IBR) was calculated at 3.0% at September 30, 2022, and was the discount rate utilized in the current year for this lease. The office space has a three-year useful life. The value of the right-to-use assets as of September 30, 2023 was \$267,824 and had accumulated amortization of (\$71,726).

Lease expense for the right-to-use asset for the year ended September 30, 2023, was as follows:

Amortization expense	\$ 71,726
Interest on lease liabilities	<u>6,146</u>
Total	<u><u>\$ 77,873</u></u>

The principal and interest requirements to maturity for the lease liability as of September 30, 2023, is as follows:

Governmental Activities				
Year Ending September 30,	Principal	Interest	Total Payments	
2024	\$ 88,867	\$ 4,800	\$ 93,668	
2025	91,677	1,990	93,668	
2026	<u>15,553</u>	<u>59</u>	<u>15,611</u>	
Total future minimum lease payments	<u>\$ 196,098</u>	<u>\$ 6,849</u>	<u>\$ 202,947</u>	

(6) **Long-Term Liabilities:**

Long-term liability activity for the year ended September 30, 2023, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Right-to-use lease	\$ -	\$ 267,824	\$ (71,726)	\$ 196,098	\$ 88,867
Compensated absences	<u>57,473</u>	<u>66,961</u>	<u>(66,384)</u>	<u>58,050</u>	<u>53,925</u>
Total long-term liabilities	<u><u>\$ 57,473</u></u>	<u><u>\$ 334,785</u></u>	<u><u>\$ (138,110)</u></u>	<u><u>\$ 254,148</u></u>	<u><u>\$ 142,792</u></u>

(7) **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; and natural disasters for which the Council purchases commercial insurance. There have been no significant reductions in insurance coverage during fiscal year 2023. There have been no settlements in excess of insurance coverage in the last three years.

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

(8) Commitments and Contingencies:

During the ordinary course of its operations, the Council is party to various claims, legal actions and complaints. Some of these matters are covered by the Council insurance program. While the ultimate effect of any litigation cannot be ascertained at this time, management believes, based on the advice of legal counsel, that there will be no material effect on the Council's financial position and/or that the Council has sufficient insurance coverage to cover any claims.

The Council participates in various federal and state assisted grant programs that are subject to review and audit by the grantor agencies. Entitlement to these resources is generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal and state regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from federal or state audit may become a liability of the Council.

The Council is required to comply with various federal and state regulations issued by the U.S. Office of Management and Budget if such agency or department is a recipient of federal and state grants, contract, or their sponsored agreements. Failure to comply may result in questions concerning the allocability of related direct and indirect charges pursuant to such agreements. It is believed that the ultimate disallowance pertaining to these regulations, if any, will be immaterial to the overall financial condition of the Council.

(9) Florida Retirement System:

Plan Description and Administration

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

In addition, all regular employees of the Council are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. For the fiscal year ended September 30, 2023, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$7.50. The minimum payment is \$45 and the maximum payment is \$225 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

(9) **Florida Retirement System:** (Continued)

Benefits Provided and Employees Covered

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

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

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

Financial Statements

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

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

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

(9) **Florida Retirement System:** (Continued)

Contributions

The Council participates in certain classes of FRS membership. Each class had descriptions and contribution rates in effect during the year ended September 30, 2023, as follows (contribution rates are in agreement with the actuarially determined rates):

FRS Membership Plan & Class	Through June 30, 2023	After June 30, 2023
Regular Class	11.91%	13.57%
Senior Management (SMSC)	31.57%	34.52%
DROP from FRS	18.60%	21.13%

Current-year employer HIS contributions were made at a rate of 1.66% of covered payroll through June 30, 2023, and 2.00% thereafter, which are included in the above rates.

For the plan year ended June 30, 2023, actual contributions made for Council employees participating in FRS and HIS were as follows:

Council Contributions – FRS	\$	110,518
Council Contributions – HIS		18,230
Employee Contributions – FRS		32,946

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

At September 30, 2023, the Council reported a liability related to FRS and HIS as follows:

Plan	Net Pension Liability
FRS	\$ 915,424
HIS	440,126
Total	\$ 1,355,550

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Council's proportion of the net pension liability was based on a projection of the Council's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, as actuarially determined. At June 30, 2023 and June 30, 2022, the Council's proportionate share of the FRS and HIS net pension liabilities were as follows:

Plan	2023	2022
FRS	0.002297357%	0.002206892%
HIS	0.002771343%	0.002512300%

For the plan year ended June 30, 2023, pension expense was recognized related to the FRS and HIS plans as follows:

FRS	\$	232,371
HIS		178,198
Total	\$	410,569

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

(9) **Florida Retirement System:** (Continued)

Deferred outflows/inflows related to pensions:

At September 30, 2023, the Council reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 85,950	\$ -	\$ 6,443	\$ (1,033)
Changes of assumptions	56,675	-	11,571	(38,138)
Net difference between projected and actual investment earnings	38,231	-	227	-
Change in Council's proportionate share	115,816	-	66,062	(10,063)
Contributions subsequent to measurement date	35,415	-	6,160	-
	<u>\$ 335,087</u>	<u>\$ -</u>	<u>\$ 90,463</u>	<u>\$ (49,234)</u>

The above amounts for deferred outflows of resources for contributions related to pensions resulting from Council contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended September 30, 2023. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense in succeeding years as follows:

	FRS	HIS	Total
2024	\$ 67,533	\$ 10,341	\$ 77,874
2025	26,564	10,943	37,507
2026	175,501	7,147	182,648
2027	24,530	2,952	27,482
2028	5,544	2,587	8,131
Thereafter	-	1,099	1,099
Total	<u>\$ 299,672</u>	<u>\$ 35,069</u>	<u>\$ 334,741</u>

Actuarial assumptions:

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

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

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023**

(9) **Florida Retirement System:** (Continued)

Because HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 3.65% was used to determine the total pension for the program. This rate increased from the prior year rate, which was 3.54%. Mortality assumptions for both plans were based on the PUB-2010 base table varies by member category and sex, projected generationally with Scale MP-2018 details.

Long-term expected rate of return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2023, the FRS Actuarial Assumptions conference reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and by a capital market assumptions team from Aon Hewitt Investment Consulting, which consults to the Florida State Board of Administration. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Long-Term Arithmetic Expected Rate of Return
Cash	1.0%	2.9%
Fixed income	19.8%	4.5%
Global equities	54.0%	8.7%
Real estate	10.3%	7.6%
Private equity	11.1%	11.9%
Strategic investments	3.8%	6.3%
Total	100.0%	

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

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

Plan	Current Discount Rate	NPL with 1% Decrease	NPL at Current Discount Rate	NPL with 1% Increase
FRS	6.70%	\$ 1,563,731	\$ 915,424	\$ 373,038
HIS	3.65%	502,115	440,126	388,741

NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

(10) **Recent Accounting Pronouncements:**

The Governmental Accounting Standards Board (“GASB”) has issued pronouncements that have effective dates that may impact future financial statements. The Organization has considered the new pronouncements that altered accounting principles generally accepted in the United States of America, and other than as disclosed in the notes to the financial statements, does not believe that any other new or modified principles will have a material impact on the Organization’s reported financial position or operations in the near term.

(a) GASB issued Statement No. 101, *Compensated Absences*, in June 2022. GASB Statement No. 101 amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability. In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. The provisions for GASB 101 are effective for fiscal years beginning after December 15, 2023.

(b) GASB issued Statement No. 102, *Certain Risk Disclosures*, in June 2022. GASB Statement No. 102 requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints. The provisions for GASB 102 are effective for fiscal years beginning after June 15, 2024.

**NORTHEAST FLORIDA REGIONAL COUNCIL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
County assessments	\$ 694,757	\$ 694,757	\$ 694,757	\$ -
Federal grants	1,215,212	1,347,556	1,354,169	6,613
State grants	259,571	429,542	438,766	9,224
Local government	25,000	220,200	239,954	19,754
Regional Leadership Academy	4,900	4,200	3,850	(350)
Interest income (loss)	-	-	12,023	12,023
Other	112,100	113,892	89,963	(23,929)
Total revenues	<u>2,311,540</u>	<u>2,810,147</u>	<u>2,833,482</u>	<u>23,335</u>
Expenditures				
Current:				
Personnel service	1,222,852	1,257,980	1,254,944	3,036
Direct charges	717,680	1,030,169	1,061,664	(31,495)
Indirect charges	466,293	435,347	426,678	8,669
Capital outlay - office lease	-	-	267,824	(267,824)
Total expenditures	<u>2,406,825</u>	<u>2,723,496</u>	<u>3,011,110</u>	<u>(287,614)</u>
Excess (deficiency) of revenues over expenditures	<u>(95,285)</u>	<u>86,651</u>	<u>(177,628)</u>	<u>(264,279)</u>
Other financing sources (uses)				
Issuance of lease	-	-	267,824	(267,824)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>267,824</u>	<u>(267,824)</u>
Net change in fund balances	<u>(95,285)</u>	<u>86,651</u>	<u>90,196</u>	<u>(3,545)</u>
Fund balances, beginning of year	2,423,100	2,423,100	2,423,100	-
Fund balances, end of year	<u>\$ 2,327,815</u>	<u>\$ 2,509,751</u>	<u>\$ 2,513,296</u>	<u>\$ (3,545)</u>

See accompanying notes to financial statements.

**NORTHEAST FLORIDA REGIONAL COUNCIL
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
LAST 10 FISCAL YEARS
(UNAUDITED)**

	As of the Plan Year Ended June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Florida Retirement System (FRS)										
Proportion of the net pension liability	0.002297357%	0.002206892%	0.001990438%	0.001743019%	0.001649535%	0.001360205%	0.001349838%	0.001336984%	0.001959446%	0.003150059%
Proportionate share of the net pension liability	\$ 915,424	\$ 821,141	\$ 150,355	\$ 755,450	\$ 568,077	\$ 409,701	\$ 399,273	\$ 337,590	\$ 253,088	\$ 192,200
Covered payroll	1,098,216	915,755	802,026	698,481	744,002	666,484	627,342	604,442	725,188	909,820
Proportionate share of the net pension liability as a percentage of covered payroll	83.36%	89.67%	18.75%	108.16%	76.35%	61.47%	63.65%	55.85%	34.90%	21.13%
Plan fiduciary net position as a percentage of the total pension liability	82.38%	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%
Health Insurance Subsidy Program (HIS)										
Proportion of the net pension liability	0.002771343%	0.002512300%	0.002264990%	0.002012098%	0.002224140%	0.002040122%	0.001968129%	0.001957952%	0.002390364%	0.003070042%
Proportionate share of the net pension liability	\$ 440,126	\$ 266,093	\$ 277,835	\$ 245,674	\$ 248,859	\$ 215,929	\$ 210,441	\$ 228,191	\$ 243,780	\$ 287,056
Covered payroll	1,098,216	915,755	802,026	698,481	744,002	666,484	627,342	604,442	725,188	909,820
Proportionate share of the net pension liability as a percentage of covered payroll	40.08%	29.06%	34.64%	35.17%	33.45%	32.40%	33.54%	37.75%	33.62%	31.55%
Plan fiduciary net position as a percentage of the total pension liability	4.12%	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

**NORTHEAST FLORIDA REGIONAL COUNCIL
SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS
(UNAUDITED)**

	For the Fiscal Year Ended September 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Florida Retirement System (FRS)										
Contractually required contribution	\$ 116,368	\$ 102,960	\$ 79,203	\$ 57,913	\$ 51,147	\$ 38,765	\$ 35,140	\$ 32,605	\$ 47,773	\$ 69,000
Contributions in relation to the contractually required contribution	116,368	102,960	79,203	57,913	51,147	38,765	35,140	32,605	47,773	69,000
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,099,292	\$ 1,018,498	\$ 821,334	\$ 698,481	\$ 744,002	\$ 666,484	\$ 627,342	\$ 604,442	\$ 725,188	\$ 909,820
Contributions as a percentage of covered payroll	10.59%	10.11%	9.64%	8.29%	6.87%	5.82%	5.60%	5.39%	6.59%	7.58%
Health Insurance Subsidy Program (HIS)										
Contractually required contribution	\$ 19,295	\$ 16,907	\$ 13,634	\$ 11,595	\$ 12,350	\$ 11,064	\$ 10,416	\$ 10,036	\$ 9,137	\$ 10,517
Contributions in relation to the contractually required contribution	19,295	16,907	13,634	11,595	12,350	11,064	10,416	10,036	9,137	10,517
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,099,292	\$ 1,018,498	\$ 821,334	\$ 698,481	\$ 744,002	\$ 666,484	\$ 627,342	\$ 604,442	\$ 725,188	\$ 909,820
Contributions as a percentage of covered payroll	1.76%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.26%	1.16%

**NORTHEAST FLORIDA REGIONAL COUNCIL
COST ALLOCATION
SEPTEMBER 30, 2023**

COST ALLOCATION

The following is a summary of significant cost allocation policies and results used in the preparation of the financial statements.

Cost allocation operates in accordance with an Indirect Costs Allocation Proposal (the Proposal) developed annually. Although the Council receives direct federal funding, it does not rise to the dollar amount defining a "Major local government"; therefore, under the guidelines established by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), approval of the Indirect Costs Allocation Proposal and Rate is not mandated. The Proposal identifies shared costs and the financial bases for cost sharing. It also identifies various non-financial bases for allocating certain joint or common costs as direct costs. The concepts in the Proposal are utilized in the accounting system and produced the following actual results shown below for the fiscal year.

Leave benefits consist of accrued annual leave and other types of leave granted (i.e., sick, holiday, and administrative leave). Leave costs are accumulated in an organizational leave pool and distributed to activities based on year-to-date regular time salary costs. This resulted in all activities bearing an equitable share of leave costs and diminishes the circumstantial effects of timing associated with leave usage.

Actual leave costs and the leave rate percentage for the year ended September 30, 2023, are shown below:

Annual leave taken	\$	62,301
Sick leave taken		38,780
Holiday leave granted		48,957
Personal leave taken		3,923
Administrative leave granted		5,714
Net change in accrued leave liability		536
Total leave costs	\$	<u>160,211</u>
Leave benefit costs	\$	<u>160,211</u>
In-service salaries	\$	<u>953,813</u>

Actual leave rates by employee classification (which reflect leave eligibility) are developed and applied to the year-to-date base of regular time salaries in each project to determine its share of leave costs. In the aggregate, \$160,211, accounting for 16.80% of in-service salaries, was charged among all programs operated during the fiscal year. Separate classifications are necessary because leave benefit eligibility differs among employees.

Employee fringe benefit costs are accumulated in an organization pool as they are incurred. Fringe benefit costs are prorated by employee's proportionate share of salaries to total year-to-date organizational salaries. The classification of costs conforms to the organization's Proposal for the year in which the final rate of 34.76% was computed.

**NORTHEAST FLORIDA REGIONAL COUNCIL
COST ALLOCATION
SEPTEMBER 30, 2023**

The fringe benefits actual cost and final rates for the year ended September 30, 2023, are as shown in the following table:

FICA	\$ 77,798
FRS	162,639
Health insurance	136,010
Life insurance	1,467
Disability insurance	6,253
Workers compensation	3,775
Unemployment compensation	1,314
Total fringe benefit costs	<u>\$ 389,256</u>
Total base salaries	<u>\$ 1,119,729</u>
Total rate	<u>34.76%</u>

The final rate was applied to the year-to-date salaries base in each project to determine its share of fringe benefit costs. In the aggregate, \$389,256 was charged among all programs operated during the fiscal year. The use of the pool and year-to-date financial activity results in an equitable distribution among all activities regardless of individual contract periods or monthly expenditure levels.

Indirect costs consist of occupancy and central management cost that support all programs. Indirect costs are allocated among programs on the basis of salary and fringe costs. The classification of costs conforms to the organization's Indirect Costs Allocation Proposal for the year in which a 39.60% Provisional Indirect Cost Rate was used for budgeting purposes.

Indirect costs were accumulated in an organizational pool and distributed to activities/programs based on salaries and fringe benefits in conformity with the organization's Indirect Costs Allocation Proposal. Actual indirect costs and the final rate for the year ended September 30, 2023 are as follows:

Indirect cost rate (final)	<u>35.27%</u>
Actual year-to date indirect costs	<u>\$ 442,777</u>
Base (salaries and fringe costs)	<u>\$ 1,255,479</u>

The final rate was applied to the year-to-date base in each project to determine its share of indirect costs. In the aggregate, actual costs of \$442,777 were charged among all programs operated during the fiscal year. The use of year-to-date financial information applies costs equitably regardless of individual contract periods or monthly expenditure levels.

Financial Report projects completed during the fiscal year may have reported interim costs to grantor agencies pending the determination of final costs at September 30, 2023. Interim reports may show higher or lower allocated costs which reflect changing rates after project termination. Final costs for completed projects can only be determined at the end of the organization's fiscal year.

**NORTHEAST FLORIDA REGIONAL COUNCIL
 DETAIL FOR STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE – GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023**

Category	Account Code Title	Final FY 22/23
Revenues		
County assessments:	County Contributions-Baker	11,337
	County Contributions-Clay	86,934
	County Contributions-Duval	390,673
	County Contributions-Flagler	44,080
	County Contributions-Nassau	33,927
	County Contributions-Putnam	29,922
	County Contributions-St. Johns	97,884
	Subtotals	694,757
Federal grants:	HMEP Revenue	72,939
	Northeast Florida Healthcare Coalition Revenue	838,894
	FHA-HCC Funding	110,848
	CDBG North Florida Resiliency Plan Revenue	231,432
	CEDS Revenue	79,393
	Disaster Recovery Coordinator Revenue	20,663
	Subtotals	1,354,169
State grants:	FDEM Exercise Support Revenue	63,000
	Hazards Analysis Revenue	14,130
	State SQG Revenue	4,999
	LEPC Revenue	73,397
	TD Revenue	173,103
	DEO Funding	101,678
	FDEP Revenue	8,459
	Subtotals	438,766
Local government:	Local Government Revenue	198,170
	Emergency Mngt Local Government Revenue	36,695
	Local SQG Revenue	5,089
	Subtotals	239,954
Regional Leadership Academy	Regional Leadership Revenue	3,850
Interest income	Interest Income	12,023
Miscellaneous:	Elected Officials Reception Revenue	180
	Grant Funded/Donated Fixed Assets	9,696
	JEA Revenue	13,000
	JTA Revenue	4,512
	Mitigation Assessment and Planning Revenue	47,289
	AFC-Resiliency Collaborative Revnue	15,000
	Girls On The Run Revenue	286
	Subtotals	89,963
	Total Revenue	2,833,482

**NORTHEAST FLORIDA REGIONAL COUNCIL
 DETAIL FOR STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE – GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023**

Category	Account Code Title	Final FY 22/23
	Expenditures	
Personnel services:	Program Salaries	932,271
	Salary Expense-AL Liability	41
	Salary Expense-AL Liability-Gov't	(577)
	Program Fringe Benefits	323,209
	Subtotals	1,254,944
Direct charges:	Telephone	941
	Postage	392
	Office Supplies	1,329
	Vehicle Maintenance	1,999
	Periodicals/Subscriptions	36
	Membership Dues	31,064
	Printing/Copying	7,509
	Advertising-Employment	2,887
	Advertising-Other	3,950
	Employee Training	10,009
	Equipment Repairs	46
	Furniture and Equipment	597
	Technology Services	5,735
	Computer Hardware	14,144
	Computer Software	31,817
	Consultant/Professional Services	284,588
	In Region Travel	11,041
	Miscellaneous	575
	Casualty and Other Insurances	4,230
	Office Lease	17,734
	Out of Region Travel	55,708
	Storage Units	2,088
	Auto Insurance	11,059
	Board Member Travel	985
	Internet Connection	6,590
	Meeting Expenses	13,717
	Publications	8,490
	Regional Partnership Agreements	15,000
	Cell Phones	4,993
	Registration Fees	20,520
	Credit Card Services Charges	74
	Staff Events	818
	Tuition Reimbursement	5,000
	HCC Projects	291,241
	HCC Medical Supplies	86,952
	Contractual Services	73,562
	Direct Exercise Expenditures	2,601
	Fixed Asset Additions	31,644
	Lease Capital Outlay Expense	267,824
	Subtotals	1,329,488

**NORTHEAST FLORIDA REGIONAL COUNCIL
 DETAIL FOR STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE – GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023**

Category	Account Code Title	Final FY 22/23
Indirect charges:	Indirect Salaries	187,458
	Indirect Fringe Benefits	66,048
	Telephone	5,897
	Postage	249
	Office Supplies	2,231
	Periodicals/Subscriptions	594
	Membership Dues	315
	Printing/Copying	1,015
	Employee Training	350
	Maintenance Agreement	6,449
	Technology Services	43,231
	Computer Software	1,959
	In Region Travel	33
	Audit Services	16,000
	Casualty and Other Insurances	8,271
	Office Lease	75,383
	Out of Region Travel	654
	Storage Units	5,300
	Internet Connection	3,576
	Office Maintenance	973
Cell Phones	692	
	Subtotals	426,678
	Total Expenses	3,011,110
	Excess(deficiency) of revenues over	(177,628)
Other financing sources	Issuance of Leases	267,824
	Net change in fund balances	90,196

**NORTHEAST FLORIDA REGIONAL COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor / Pass-Through Grantor Program or Cluster Title, Contract No.	Assistance Listing Number	Grant or Contract Number	Expenditures
FEDERAL AGENCY			
Department of Commerce Economic Development Administration			
Direct:			
Economic Development Support for Planning Organization-CEDS	11.302	ED23ATL3020004	\$ 48,235
Economic Development Support for Planning Organization-CEDS	11.302	ED20ATL3020001	31,158
Economic Adjustment Assistance-CARES Act	11.307	04-79-07850	<u>20,663</u>
Total Economic Development Cluster			<u>20,663</u>
Total Department of Commerce Economic Development Administration			<u>100,056</u>
Department of Health and Human Services			
Passed through Florida Department of Health:			
National Bioterrorism Hospital Preparedness Program-Health Care Coalition FY 23-24	93.889	COPBH	838,894
Passed through Florida Hospital Association			
National Bioterrorism Hospital Preparedness Program-FHA-HCC	93.889	6 U3REP200642-01-05	110,848
Total Department of Health and Human Services			<u>949,742</u>
Department of Housing and Urban Development			
Passed through the Florida Department of Economic Opportunity:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii-HCC CDBG	14.228	MT024	<u>231,432</u>
Total Department of Housing and Urban Development			<u>231,432</u>
Department of Transportation			
Passed through the Florida Division of Emergency Preparedness:			
Interagency Hazardous Materials Public Sector Training and Planning Grant-HMEP 23/25	20.703	T0238	<u>72,939</u>
Total Department of Transportation			<u>72,939</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 1,354,169</u></u>

The accompanying notes to schedule of expenditures of federal awards are an integral part of this schedule.

**NORTHEAST FLORIDA REGIONAL COUNCIL
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

(1) **Basis of Presentation:**

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

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

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

(3) **Subrecipients:**

During the fiscal year ended September 30, 2023, no amounts were passed through to subrecipients.

(4) **De Minimis Indirect Cost Rate Election:**

The Council did not elect to use the 10% de minimis indirect cost rate as covered in §200.414, *Indirect (F&A) costs*, of the Uniform Guidance.

**NORTHEAST FLORIDA REGIONAL COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

A. Summary of Auditors' Results:

Financial Statements:

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

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____ yes	___X___ no
Significant deficiency(ies) identified?	_____ yes	___X___ none reported
Noncompliance material to financial statements noted?	_____ yes	___X___ no

Federal Awards:

Internal Control over Major Programs:

Material weakness(es) identified?	_____ yes	___X___ no
Significant deficiency(ies) identified?	_____ yes	___X___ none reported

Type of report issued on compliance for each major federal program: *Unmodified.*

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

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

Dollar threshold used to distinguish between type A and type B programs:	<u>\$750,000</u>
--	------------------

Major program identification:

Assistance Listing Number	Program Name
93.889	National Bioterrorism Hospital Preparedness Program

B. Financial Statement Findings: None.

C. Federal Award Findings and Questioned Costs: None.

D. Summary Schedule of Prior Audit Findings: Not applicable; no prior year findings reported.

E. Corrective Action Plan: Not applicable as no findings have been reported.



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Governing Board,
Northeast Florida Regional Council:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Northeast Florida Regional Council's (the Council) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended September 30, 2023. The Council's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Council's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

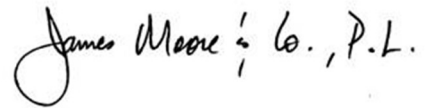
Report on Internal Control over Compliance

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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

A handwritten signature in cursive script that reads "James Moore & Co., P.L." The signature is written in black ink and is positioned to the right of the main text block.

Daytona Beach, Florida
February 1, 2024



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

To the Governing Board,
Northeast Florida Regional Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Northeast Florida Regional Council (the Council), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated February 1, 2024.

Report on Internal Control over Financial Reporting

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

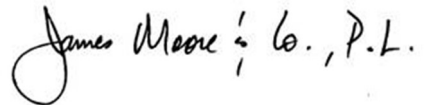
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large, looped initial 'J'.

Daytona Beach, Florida
February 1, 2024

Agenda Item

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MEMORANDUM

DATE: JANUARY 24, 2024

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

FROM: CASSIDY TAYLOR, POST-DISASTER ECONOMIC RECOVERY COORDINATOR *CT*

RE: FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION TRAIL TOWNS PROGRAM

Ms. Anna Hopkins, the North/Central Regional Coordinator for the Florida Department of Environmental Protection's Office of Greenways and Trails will provide a presentation on the Trail Towns Program. The Trail Towns Program recognizes and promotes towns that serve as gateways to regional or priority trails. These places have amenities to support trail users such as trail signage, restaurants, and/or supply stores. The Office of Greenways and Trails works with towns to determine eligibility for this program, conduct site visits, and approve towns for the Trail Town designation.

As a 2024 Ecotourism and Trails workplan item, Council staff will work with the Trail Towns Program to advance discussions on Trail Town eligibility and designation across the Region. For more information, Ms. Hopkins can be reached at Anna.E.Hopkins@FloridaDEP.gov or 850-245-3069.

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DEP TRAIL TOWN PROGRAM

Anna Hopkins

Office of Greenways and Trails

Florida Department of Environmental Protection

NEFRC Board Meeting | Feb.1, 2024



THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

The Office of Greenways and Trails was established to fulfill the Florida Greenways and Trails Act...

To ... *"conserve, develop and use the natural resources of this state for healthful and recreational purposes"*.

[Florida Greenways and Trails Act, Chapter 260, Florida Statutes \(F.S.\)](#)





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Florida Greenways and Trails Council (FGTC)

- Established in Chapter 260.0142, F.S.
- Advises the department on greenway spaces and trail related issues.
- Promotes intergovernmental cooperation and private partnerships for developing the greenways and trails system.
- Recommends priorities for critical links in developing and managing the system.





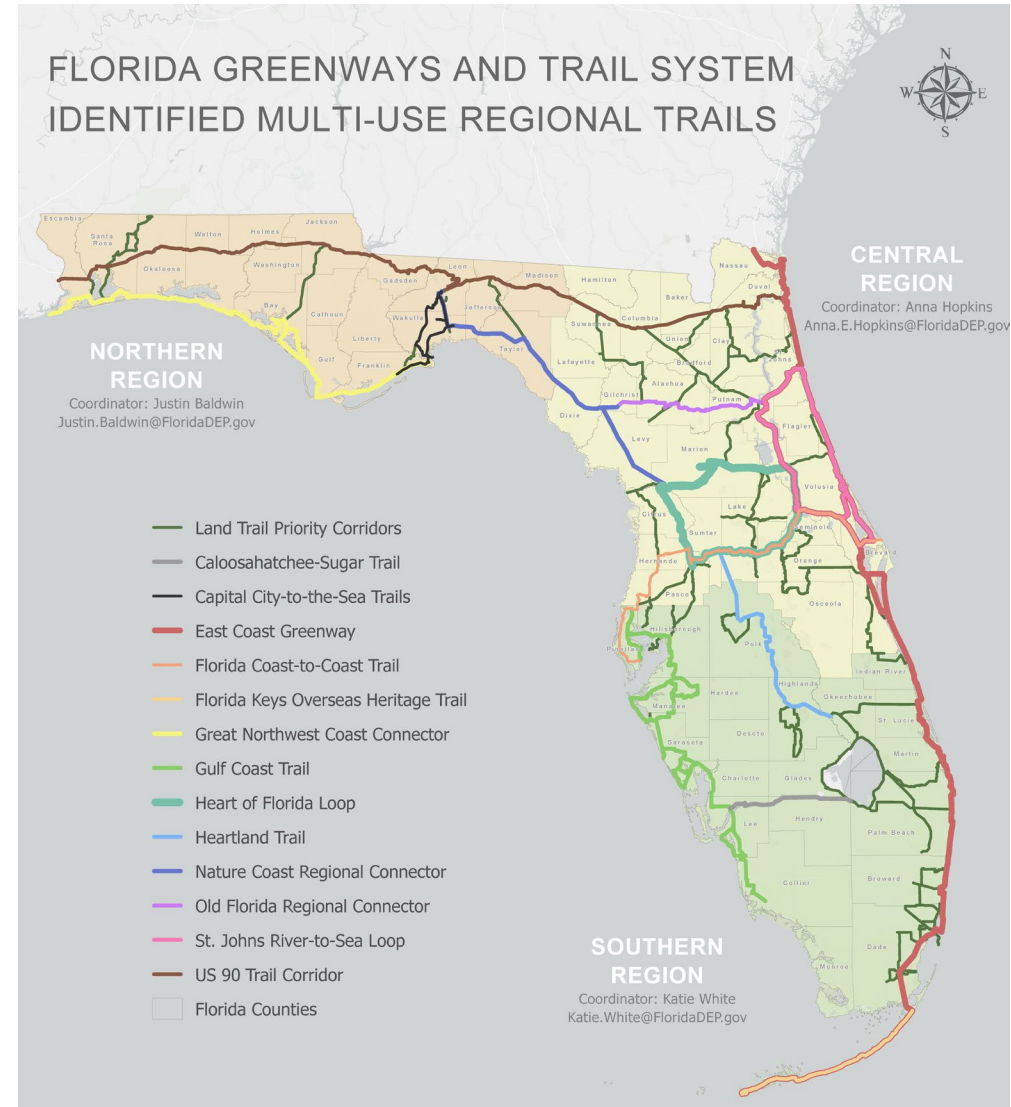
THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Florida's Greenways and Trails System Includes:

- 1,500-mile Florida National Scenic Trail.
- 1,515-mile Florida Circumnavigational Saltwater Paddling Trail.
- 250-mile Florida Coast-to-Coast Trail.
- 260-mile St. Johns River-to-Sea Loop.
- 270-mile Gulf Coast Trail.

... And much more.



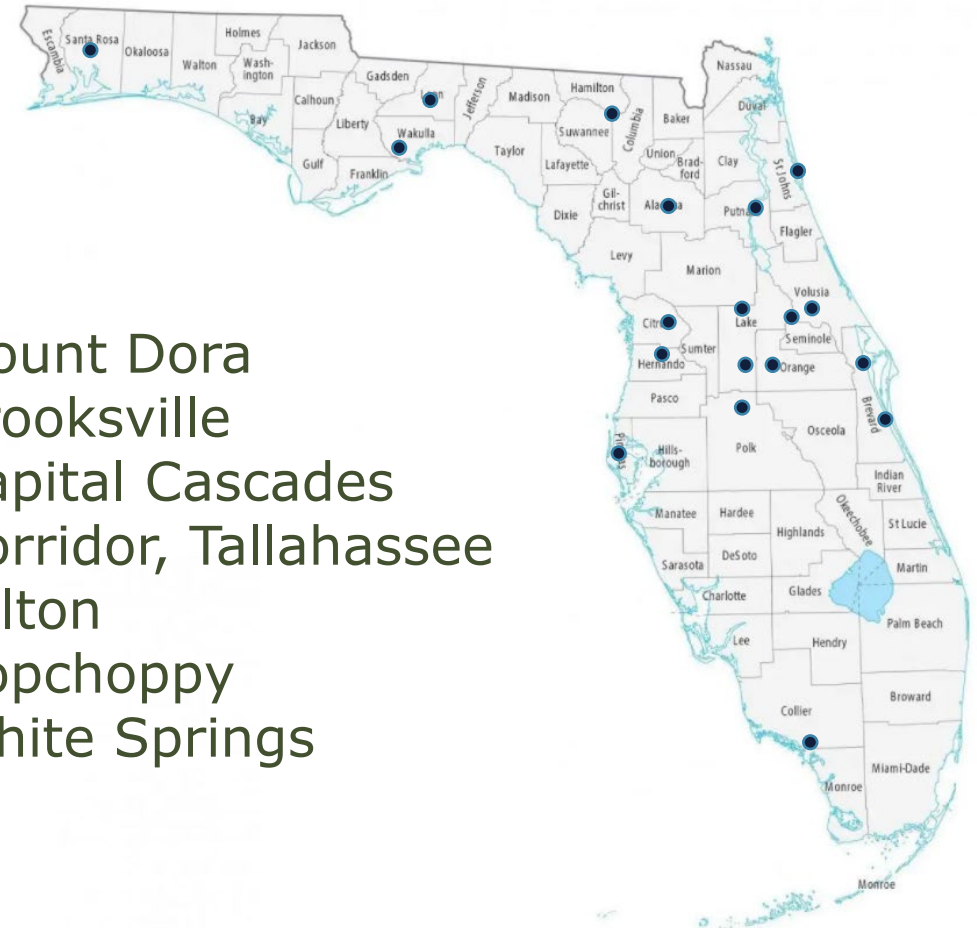


THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Florida's Designated Trail Towns

- Dunedin
- Titusville
- Malabar
- Vilano Beach
- Clermont
- Palatka
- Inverness
- Deltona
- Everglades City
- Winter Garden
- Depot Park, Gainesville
- DeBary
- Winter Haven
- Mount Dora
- Brooksville
- Capital Cascades Corridor, Tallahassee
- Milton
- Sopchoppy
- White Springs





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Trail Town Goals:

- Enhance the quality of the Florida trail experience.
- Promote tourism and growth of Florida's trails and throughway towns.
- Increase the amount and frequency of trail users in Florida.
- Engage citizens with Florida's trail system through active community participation.





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

What Makes a Trail Town?

- A portal, gateway or hub to a regional or priority trail or trail system.





THE OFFICE OF GREENWAYS AND TRAILS FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

What Makes a Trail Town?

- Trails and greenway action plan.
- Shared vision.
- Local business support – Trail Town business pledge.
- Social infrastructure.





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

What Makes a Trail Town?

- Trail-related services and businesses such as:
 - Shuttles.
 - Supplies and gear for hiking, biking, paddling or horseback riding.
 - Rentals of canoes, kayaks or bikes.





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

What Makes a Trail Town?

- Amenities for trail users that are safe and easily accessible such as:
 - Lodging.
 - Restaurants.
 - Points of Interest- museums, retail shops, etc.

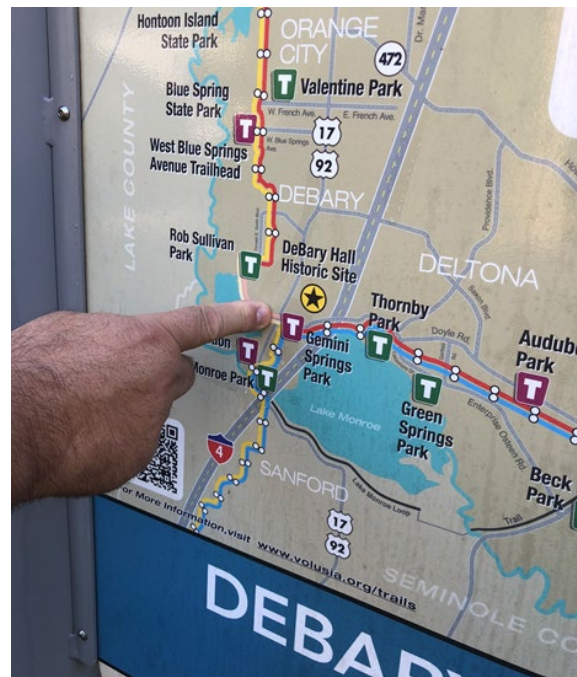




THE OFFICE OF GREENWAYS AND TRAILS FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

What Makes a Trail Town?

- Clear directional signage on and to the trail.





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

What Makes a Trail Town?

- “Trail friendly” experience with knowledgeable citizens who interact with visitors.
- Business owners and employees who can answer trail questions.





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

What Makes a Trail Town?

- A variety of community events/competitions that promote the outdoors or involve local trails.





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

What Makes a Trail Town?

- Provides a “sense of place”
 - Local citizens willing to share culture, history, and stories.
- Local trail users and local trail promotion.
- “Trail Champions” – standout citizen supporters.



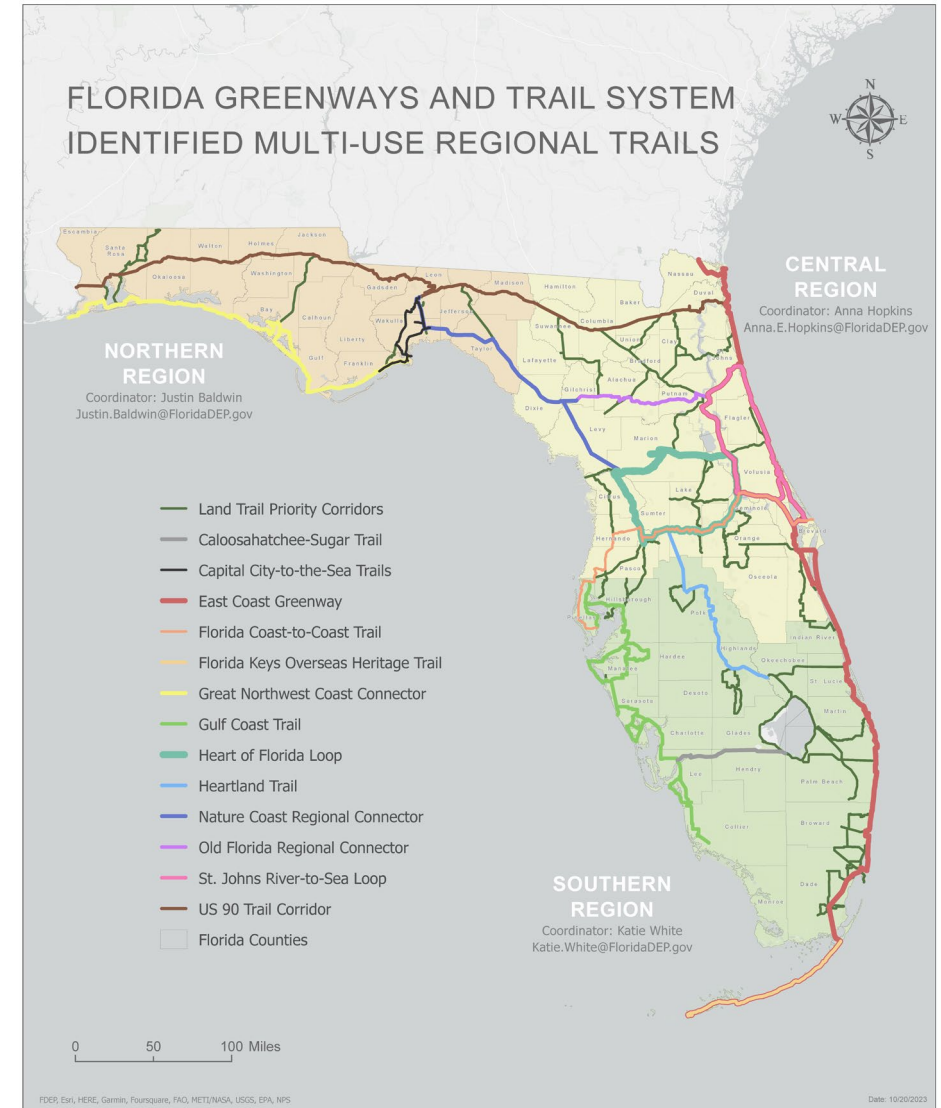


THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Interested in becoming a Trail Town?

- Interested communities should contact their OGT Regional Coordinator and complete the Trail Town Self-Assessment found at www.floridadep.gov/ogt.





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

The Trail Town Process:

Trail Town Questionnaire

Use the Self-Assessment to assist with completing the questionnaire.

Trail

What types of trails connect to or are located near your town? (hiking, biking, paddling, shared use non-motorized, multi-use, equestrian, etc.)

List any neighboring trails and their proximity to your town.

Who maintains your trail(s)? Please identify each trail and the manager.



2. OGT staff conduct a site visit with local trail advocates and planners after receiving an application.



3. After a town is approved, the Designation is presented to the Florida Greenways and Trails Council for official recognition.

1. Interested communities review the Trail Town Self-Assessment and complete the Questionnaire.



THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

The Trail Town Process



4. Designated Trail Towns receive plaques, stickers, website presence and publicity/promotion.



Brooksville: a Florida Trail Town

Equal parts historic & scenic, Brooksville offers trails with historic sites and adventure amongst the Spanish-moss draped oak streets.

5. Story Map tours are developed for each Trail Town and posted on the OGT website.



THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Trail Town celebration events are great for publicity and community involvement.





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Legislation passed in 2023 directed Visit Florida to increase promotion of trails and Trail Towns.

[Webpage Link](#)

VISIT FLORIDA

BEACHES

PLACES TO GO

THINGS TO DO

DEALS

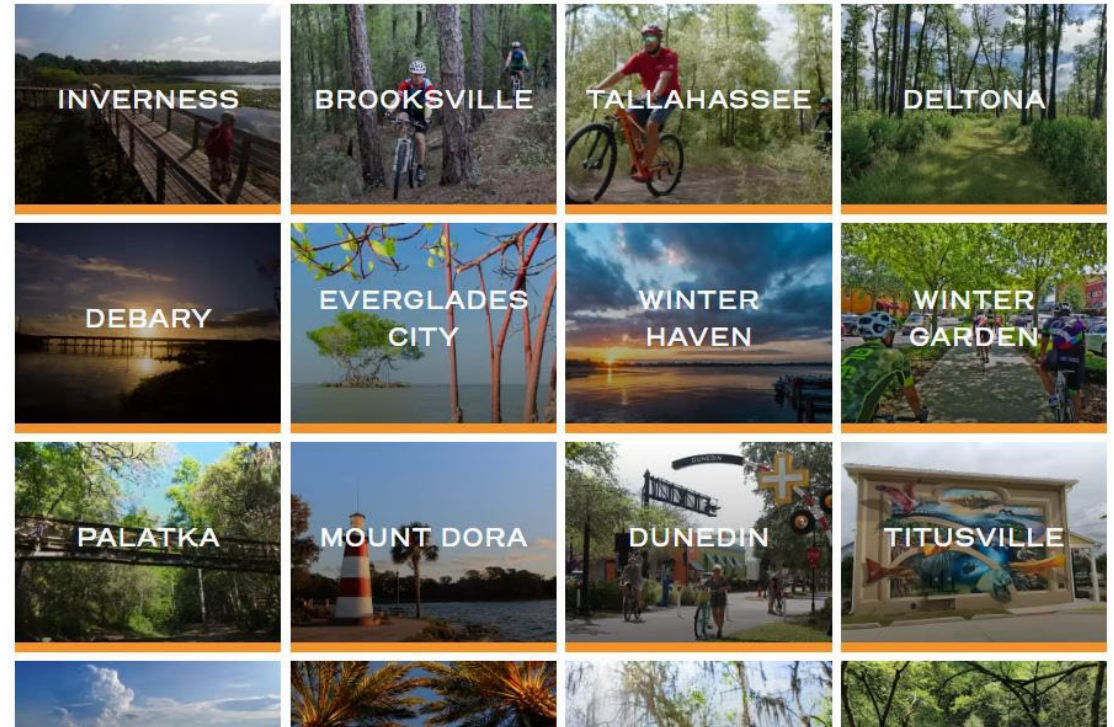
MORE

SHARE



TRAIL TOWNS

Trail Towns are friendly, vibrant communities located near long-distance recreational trails. When passing through, trail users can venture off the main path and become immersed into the different amenities and heritages of each town.





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Dunedin: Florida's Inaugural Trail Town

- Downtown business occupancy rose from 30% to 100% since the Pinellas Trail came through town.



"We couldn't be more proud. Our downtown has thrived around the trail and attracted folks of all ages and abilities. We like to think of the trail as the main artery of our community."

-Dunedin Mayor Julie Ward Bujalski



THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Clermont Trail Town

- The midway point on the 250-mile Florida Coast-to-Coast Trail.
- City parks along the trail have restrooms, showers, and freshwater beach access on the lake. Entire trail within the city limits is lighted and has Wi-Fi access.





THE OFFICE OF GREENWAYS AND TRAILS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Inverness Trail Town





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FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Winter Haven Trail Town





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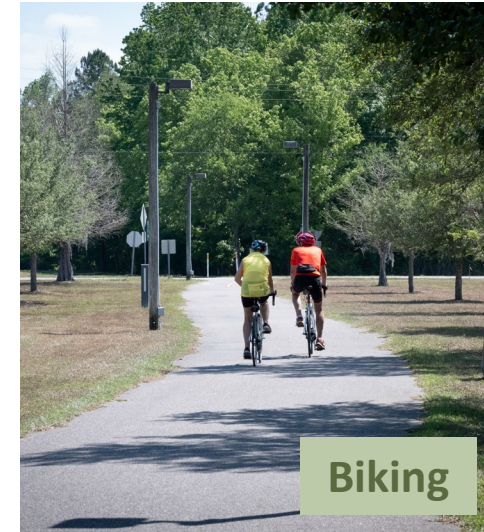
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Choose your adventure- there is a Trail Town for everyone!

Padding



Biking



Small Town



Developed City



Lakeside



Beachside



And So Much More!



THANK YOU

Anna Hopkins

Office of Greenways and Trails
Division of Recreation & Parks
Florida Department of Environmental Protection

(850) 245-3069

Anna.E.Hopkins@FloridaDEP.gov

Agenda Item

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MEMORANDUM

DATE: JANUARY 24, 2024

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

VIA: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER 

FROM: FARA ILAMI, REGIONAL RESILIENCY MANAGER 

RE: COMMUNITY RESILIENCE UPDATE

Staff will provide an update on community resilience efforts being facilitated across Northeast Florida. This update will cover work completed thus far on the joint effort by the NEFRC with the Resilient First Coast Collaborative to develop a Regional Resiliency Action Plan. The update will also include recent progress on vulnerability assessment coordination and compound flooding methodology coordination being conducted as part of the Regional Resilient Entity grant from the Florida Department of Environmental Protection's Resilient Florida program. Additionally, the update will include a programmatic look at how various Resiliency efforts and projects of the NEFRC work together and tie to other programs of the NEFRC.

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**NORTHEAST FLORIDA
REGIONAL COUNCIL**



Community Resiliency Update

NORTHEAST FLORIDA 2023-24 DEVELOPMENTS

Resilient First Coast



RESILIENT
First Coast

Steering Committee meeting held Jan 31

- Reviewed partial draft of Regional Resiliency Action Plan
 - Objectives and Actions taken from the work done by subcommittees
 - Overarching goals and organizational structure based on discussions held by a “mini” working group dedicated to the RRAP as a whole
 - Text written by staff
- Climate Pollution Reduction Grant update:
 - Special working group of RFC dedicated to providing input, QA/QC, and support

Next Full Collaborative meeting Mar 27

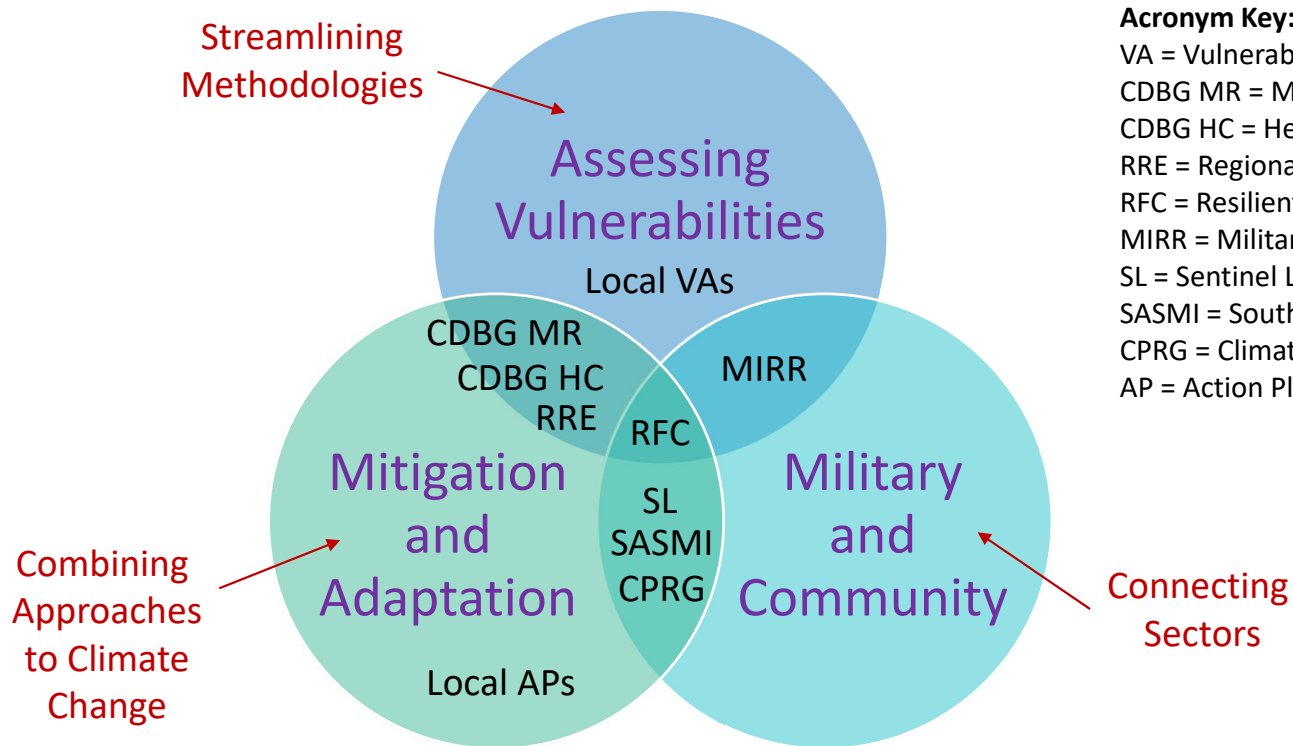
- Committee reports
- Focus will be on gathering input on Regional Resiliency Action Plan

Regional Resilience Entity Grant



- Standardization of methodologies for compound flooding
 - Held meeting with other regional collaborative coordinators to discuss **statewide** work on compound flooding
 - Coordinating with City of Jacksonville's efforts with The Water Institute
- Vulnerability Assessment (VA) Coordination, Technical Assistance, and Knowledge Building
 - Compiled status of all VAs in the region
 - Determined where to focus technical assistance efforts for new VAs
 - Met with working group to assess revision needs for VA manual
 - Selected 1 out of 3 locations for knowledge-building sessions
- Validation of the region's critical facilities
 - Selected GIS vendor to assist with this task, building on work of staff

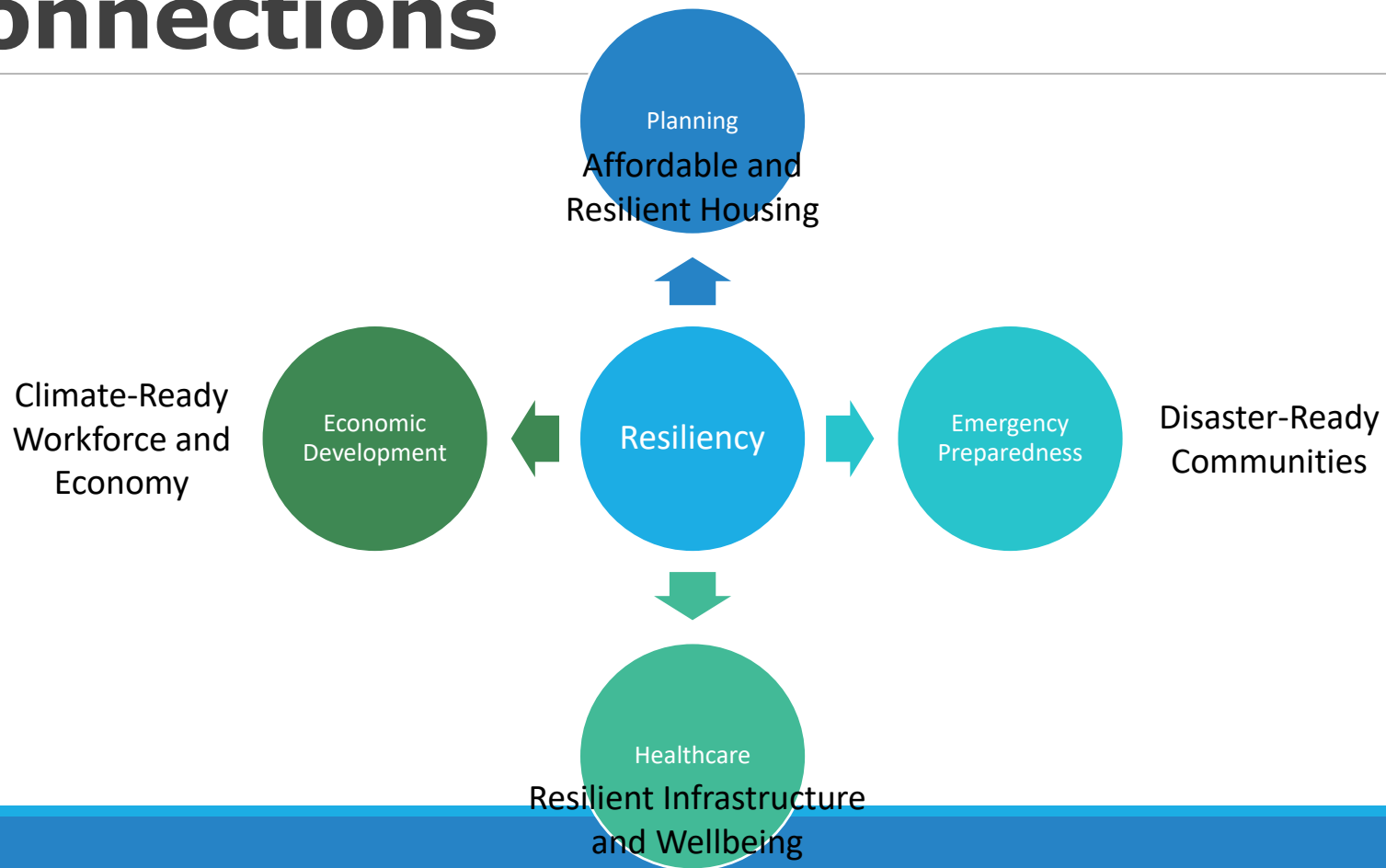
Resiliency: Intra-Program Connections



Acronym Key:

VA = Vulnerability Assessment
CDBG MR = Multiregional Resilience project
CDBG HC = Healthcare Resilience project
RRE = Regional Resilience Entity project
RFC = Resilient First Coast Collaborative
MIRR = Military Installation Resilience Review
SL = Sentinel Landscape
SASMI = South Atlantic Salt Marsh Initiative
CPRG = Climate Pollution Reduction Grant
AP = Action Plan

Resiliency: Inter-Program Connections



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MEMORANDUM

DATE: JANUARY 24, 2024

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

FROM: JACK SHAD, ECONOMIC DEVELOPMENT PROJECT MANAGER *JLS*

RE: PROGRAM SPOTLIGHT: NORTHEAST FLORIDA STATE HOSPITAL REMI ANALYSIS

At the request of the Baker County Chamber of Commerce, NEFRC staff conducted a REMI analysis of the economic impact of moving the Northeast Florida State Hospital outside of the Region. The analysis has been completed and shows that the negative impacts on Baker County will be significant, and that there will be additional negative effects throughout the entire region.

Due to the regional impacts, this project will be highlighted at the upcoming February meeting.

Program Spotlight: Northeast Florida State Hospital REMI Project

Jack Shad

**Proposed state legislation would
privatize or move the Northeast Florida
State Hospital (NESFH) in Macclenny**



NEFSH is the largest employer in Baker County

- **Budgeted for 1,022 positions at average salary of \$69,726**
- **Baker County has a total of 11,311 jobs at an average of \$40,776**
- **National average salary in this field is \$102,603**

NEFRC used REMI PI+ software to estimate the economic impact to Baker County and the region as a whole

- **REMI is one of two leading economic modeling software packages**
- **All RPC's in Florida use REMI software under a common license agreement**
- **NEFRC staff typically use REMI to project the potential impacts of economic development projects**
- **Other uses have included projections for CEDS, potential impacts of COVID shutdown, etc.**

REMI projects with negative impacts in Baker County will be significant

Data	2025	2026	2027	2028	2029
Direct Jobs Lost – Baker County	1,022	1,022	1,022	1,022	1,022
Additional Jobs Lost – Baker County	338	334	344	353	362
Population Lost – Baker County	305	520	703	865	1,012
GDP Lost – Baker County (\$ Millions)	\$110	\$110	\$112	\$114	\$115
GDP Lost – Baker County (%)	11.9%	11.8%	11.8%	11.7%	11.7%

Source: REMI PI+ Florida Counties, v3.1.0

According to REMI, effects throughout the Region will be larger than in Baker County

Data	2025	2026	2027	2028	2029
Direct Jobs Lost – Baker County	1,022	1,022	1,022	1,022	1,022
Additional Jobs Lost – Baker County	338	334	344	353	362
Additional Jobs Lost – Rest of NE Florida	634	692	699	674	635
Total Jobs Lost	1,994	2,048	2,065	2,049	2,019
Personal Consumption Expenditures Decrease – Baker County (\$ Millions)	\$25	\$22	\$25	\$29	\$32
Personal Consumption Expenditures Decrease – Rest of NE Florida (\$ Millions)	\$70	\$69	\$73	\$76	\$78

Source: REMI PI+ Florida Counties, v3.1.0

**Economic Development
decisions have regional effects
(positive & negative)**

**Differing incentives can make it
difficult for local governments to
fully consider regional effects**

**NEFRC can help model and
predict potential impacts**

Questions?

Jack Shad
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Agenda

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Serving the communities of Baker, Clay, Duval, Flagler, Nassau, Putnam and St. Johns Counties

Bringing Communities Together

MEMORANDUM

DATE: JANUARY 24, 2024

TO: NORTHEAST FLORIDA REGIONAL COUNCIL BOARD OF DIRECTORS

THRU: ELIZABETH PAYNE, CHIEF EXECUTIVE OFFICER *EP*

FROM: TYLER NOLEN, EMERGENCY PREPAREDNESS PLANNER *TN*

RE: COUNCIL WORK ON SUBSTANCE USE DISORDER AND OPIOID SETTLEMENTS

Regional Council staff continue to support local governments with their initiatives to address substance use disorder. To date, this work has included SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis for Baker, Clay, Duval, and St. Johns Counties, staffing Clay County's Opioid Settlement Task Force, serving as an Evaluator for Clay County's Community Paramedicine Program and assisting Nassau County with the implementation of their settlement funding.

In the coming months, NEFRC staff will conduct SWOT reports for Nassau County and the Beaches communities of Atlantic Beach, Jacksonville Beach, and Neptune Beach. Additionally, staff will serve as a liaison between local governments and LSF, the region's managing entity.

A presentation will be provided at the upcoming February 1st Board meeting.

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EQUAL OPPORTUNITY EMPLOYER



OPIOID SETTLEMENT UPDATE

Tyler Nolen
Special Projects Coordinator
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BAKER COUNTY SUBSTANCE USE DISORDER SWOT ANALYSIS REPORT



PREPARED BY THE
NORTHEAST FLORIDA
REGIONAL COUNCIL

SUBSTANCE USE DISORDER SWOT ANALYSIS

Baker (Completed)	Flagler
Clay (Completed)	Putnam
Duval (Completed)	
St. Johns (Completed)	
Nassau (Scheduled)	

STAFFING OF COUNTY OPIOID SETTLEMENT TASK FORCES

• Clay County

- Assisted in the development of the County's Opioid Settlement Scoring List and maintaining the County Project List.
- First year of funding has been prioritized and submitted to LSF for review.

• Nassau County

- Coordinated a project request call prior to the SWOT Analysis.
- Assisting County Administration with project research.

Clay County SUD Scoring Matrix

Criteria Category	4	3	2	1	0
The Percentage of the County Benefited	76-100% of the population benefited	51-75% of the population benefited	27-50% of the population benefited	11-26% of the population benefited	0-10% of the population benefited
Health and Safety Considerations (Countywide)	76-100% of the County benefited	51-75% of the county benefited	27-50% of the county benefited	11-26% of the county benefited	0-10% of the county benefited
The Cost of Implementing The Initiative	No quantifiable cost to implement	Cost is estimated at less than \$10,000	Cost is estimated between \$10,000-\$25,000	Cost is estimated between \$25,000-\$50,000	Cost is estimated at over \$50,000
The Probability of Community Acceptance (Countywide)	Likely to be endorsed by the entire community	Of benefit only to those directly affected and would not adversely affect others	Would be somewhat controversial with special interest groups or a small percentage of the community	Would be strongly opposed by special interest groups or a significant percentage of the community	Would be strongly opposed by nearly all of the general population
The Probability of Funding	Funding can be obtained through internal short-term budgeting	Funding can be obtained through internal long-term budgeting	Funding can be obtained through a 50%-50% match between internal and external funding sources	Funding can be obtained through a 75% external and 25% internal match	Funding would need to be entirely external or no potential funding sources are readily apparent
The Feasibility of Implementation	Relatively easy to put in place within 1 year	Not anticipated to be difficult to put in place.	Somewhat difficult to put in place because of complex requirements	Difficult to put into place because of significantly complex requirements	Very Difficult to put in place due to extremely complex requirements
Timeframe for Accomplishing	<=1 year	1-2 years	2-3 years	3-4 years	>4 years
Ranking Priority	Necessary	Very Important	Important	Somewhat Important	Not very important

ADDITIONAL OPIOID SETTLEMENT WORK

- Scheduling a Jacksonville Beaches specific SWOT Analysis
- Serving as the evaluator for the Clay County SAMHSA First Responders-Comprehensive Addiction & Recovery Act Grant
- Continuous communication with LSF
- Attending City of Jacksonville and regional Opioid Settlement Meetings



WHAT IS THE COUNCIL WORKING TOWARDS?

- Completion of jurisdiction specific Substance Use Disorder SWOT analyses.
- Completion of a Regional SUD SWOT.
- The creation of a Regional Opioid Settlement Task Force
- A 2nd Opioid Settlement Summit.
- Pursue multi-jurisdictional projects using regional funds or unused settlement monies.



OVERDOSE SUMMIT
REGIONAL COUNCIL



OPIOID SETTLEMENT UPDATE

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