

City of Gainesville

City Hall
200 East University Avenue
Gainesville, Florida 32601



Meeting Agenda

June 18, 2019

1:00 PM

City Hall Auditorium

Audit and Finance Committee

*Mayor Lauren Poe, Chair
Mayor-Commissioner Pro Tem Harvey Ward, Member*

If you have a disability and need an accommodation in order to participate in this meeting, please contact the Office of Equal Opportunity at (352) 334-5051 at least two business days in advance. TTY (Text Telephone Telecommunication Device) users please call 711 (Florida Relay Service). For Speech to Speech (STS) relay, please call 1-877-955-5334. For STS Spanish relay, please call 1-877-955-8773. For STS French Creole relay, please call 10877-955-8707.

ROLL CALL**ADOPTION OF THE AGENDA****APPROVAL OF MINUTES**[180975.](#)**Minutes of the Audit and Finance Committee (B)****RECOMMENDATION**

The Audit and Finance Committee approve the minutes of March 6, 2019 as circulated.

[180975 March 6 2019 Minutes 20190611.pdf](#)

DISCUSSION OF PENDING REFERRALS[190007.](#)**City of Gainesville Fiscal Year 2018 Comprehensive Annual Financial Report, Audited Financial Statements, Auditors' Reports, Auditors' Management Letters and Single Audit Reports (B)**

Explanation: In accordance with the City's contracts for external auditing services with Purvis Gray & Company, LLC the following reports are presented for review by the Audit and Finance Committee:

The Basic Financial Statements, Supplemental Information and Independent Auditors' Report, Management Letters, Reports on Compliance, and Single Audit Reports of the City of Gainesville, Florida as of and for the fiscal year then ended September 30, 2018; which are presented in the attached Comprehensive Annual Financial Report.

In the opinion of the independent auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discreetly presented component unit and remaining fund information of the City as of September 30, 2018, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

RECOMMENDATION

The City Auditor recommends that the Audit and Finance Committee accept the subject financial reports, financial statements, auditors' reports, single audit reports, auditor's communication to those charged with governance and management, and management's representations.

[190007_CAFR-FY18_Draft_20190618](#)

[190034.](#)

**Second Quarter Amendment through March 31, 2019 to the FY 2019
General Government Financial and Operating Plan Budget (B)**

Resolution No. 190034

A Resolution of City Commission of the City of Gainesville, Florida; relating to its general government budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019; amending Resolution No. 180364, as amended by resolution No. 180771, by making certain adjustments to the General Government Financial and Operating Plan Budget; and providing an immediate effective date.

Explanation: The purpose of this amendment is to accurately reflect and incorporate into the City's FY 2019 General Government budget those transactions and activities that were not anticipated during the budget process.

Fiscal Note: All of the recommended changes are funded either by increases in revenue budgets, decreases in expenditure budgets, or decreases in appropriate fund balances.

RECOMMENDATION *City Commission adopt the proposed resolution.*

[190034A_2nd Budget Amendment Resolution_20190618.pdf](#)

[190034B_FY2019 2nd QTR Amendatory and Summary_20190618.pdf](#)

[190051.](#)

**Gainesville Regional Utilities Unaudited Internally Prepared Financial
Statements for the Period Ended March 31, 2019 (B)**

*Explanation: The following item is presented for review:
Unaudited Internally Prepared Financial Statements for the period ended
March 31, 2019, including management's discussion and analysis*

Fiscal Note: Unaudited Internally Prepared Financial Statements

RECOMMENDATION *The Audit and Finance Committee review and
recommend the City Commission accept the GRU
Unaudited Internally Prepared Financial
Statements for the period ended March 31, 2019.*

[190051_Interim Financials Unaudited 2nd Qtr_20190618](#)

[190052.](#)

**Gainesville Regional Utilities Internally Prepared Budget to Actuals
for the Period Ended March 31, 2019 (B)**

Explanation: The following item is presented for review: Budget to Actuals for the period ended March 31, 2019, internally prepared.

Fiscal Note: Internally prepared Budget to Actuals.

RECOMMENDATION

The Audit and Finance Committee review and recommend the City Commission accept the GRU Internally Prepared Budget to Actuals for the period ended March 31, 2019.

[190052 GRU Budget-Actuals 2nd Qtr 20190618](#)

[190053.](#)

Gainesville Regional Utilities Internally Prepared Supplementary Data for the Period Ended March 31, 2019 (B)

Explanation: The following item is presented for review: Supplementary Data for the period ended March 31, 2019, internally prepared

Fiscal Note: Internally prepared Supplementary Data

RECOMMENDATION

The Audit and Finance Committee review and recommend the City Commission accept the GRU Internally Prepared Supplementary Data for the period ended March 31, 2019.

[190053 Supplementary Data 2nd Qtr 20190618](#)

MEMBER COMMENT

PUBLIC COMMENT

NEXT MEETING DATE

ADJOURNMENT