

# City of Gainesville

*City Hall  
200 East University Avenue  
Gainesville, Florida 32601*



## **Meeting Agenda - Final**

**September 5, 2017**

**2:00 PM**

**City Hall, Room 16**

## **Audit and Finance Committee**

*Mayor Lauren Poe, Chair  
Mayor-Commissioner Pro Tem Harvey Budd, 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.*

**CALL TO ORDER****ROLL CALL****ADOPTION OF THE AGENDA****APPROVAL OF MINUTES**[170328.](#)

Minutes of the Audit and Finance Committee Meeting of June 13, 2017 (B)

**RECOMMENDATION**

*The Audit and Finance Committee approve the minutes of June 13, 2017 as circulated.*

[170328 Minutes of the Audit and Finance Committee Mtg 6-13-2017.pdf](#)

**DISCUSSION OF ITEMS**[170330.](#)

**City of Gainesville Fiscal Year 2016 Individual Annual Audited Financial Statements and Independent Auditors' Reports for the Wild Spaces Public Places Funds, Community Redevelopment Agency Funds, Employee's Pension Fund, Police Officers and Firefighters Retirement Plan and the Other Postemployment Benefits Fund (B)**

*Explanation: In accordance with the City's contracts for external auditing services with Carr, Riggs & Ingram, LLC, the following reports are presented for review by the Audit and Finance Committee:*

*1. The Financial Statements and Independent Auditors' Report on the Wild Spaces and Public Places (WSPP) Funds of the City of Gainesville, Florida for the Fiscal Year Ended September 30, 2016;*

*2. The Financial Statements and Independent Auditors' Report on the Community Redevelopment Agency (CRA) Funds of the City of Gainesville, Florida for the Fiscal Year Ended September 30, 2016;*

*3. The Financial Statements and Independent Auditors' Report on the Employees' Pension Fund of the City of Gainesville, Florida for the Fiscal Year Ended September 30, 2016;*

*4. The Financial Statements and Independent Auditors' Report on the Consolidated Police Officers and Firefighters Retirement Plan of the City of Gainesville, Florida for the Fiscal Year Ended September 30, 2016;*

*5. The Financial Statements and Independent Auditors' Report on the*

*Other Postemployment Benefits Fund of the City of Gainesville, Florida for the Fiscal Year Ended September 30, 2016.*

*In the independent auditors' opinion, the financial statements referred to in items 1 through 5 above present fairly, in all material respects, the net position of Plan assets restricted or held in trust for benefits, and the respective changes in fiduciary net position restricted or held in trust, for the year ended September 30, 2016, in accordance with accounting principles generally accepted in the United States of America.*

*In accordance with Section 8(b) of Resolution 150127, City Auditor Responsibilities and Administrative Procedures, the City Auditor has reviewed the attached statements and reports to ensure that contractual terms have been fulfilled and transmits these reports with a recommendation for City Commission acceptance.*

**RECOMMENDATION**      *The Audit and Finance Committee review and recommend that the City Commission accept the subject financial report, financial statements, auditors' reports, and management's written response.*

[170330A\\_Wild Spaces Public Places Funds\\_20170905.pdf](#)

[170330B\\_Community Redevelopment Agency Funds\\_20170905.pdf](#)

[170330C\\_Employees' Pension Funds\\_20170905.pdf](#)

[170330D\\_Consolidated Police Officers and Firefighters Retirement Funds\\_2017](#)

[170330E\\_Other Postemployment Benefits Funds\\_20170905.pdf](#)

[170329.](#)

**Fiscal Year 2017 Quarterly Monitoring Report and Fund Review Update - Quarter Ending June 30, 2017 (B)**

*Explanation: The City's General Government Budget Policy requires staff to prepare and submit a quarterly budget monitoring report for all major operating funds, including the status of General Fund fund balances to the Audit and Finance Committee. Along with this report, staff is providing the quarterly update of the available fund status for all General Government funds report.*

**RECOMMENDATION**      *The Audit and Finance Committee review and recommend that the City Commission receive the quarterly budget monitoring report and the fund review update for the quarter ended June 30, 2017.*

[170329A\\_3Q17 Quarterly Report\\_20170905.pdf](#)

[170329B\\_FY17 Q3 All Funds\\_20170905.pdf](#)

[170248.](#)

**Third Quarter Amendment through June 30, 2017 to the FY 2016-2017**

**General Government Financial and Operating Plan (B)**

*Explanation:* The purpose of this amendment is to accurately reflect and incorporate into the City's FY 2016-2017 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**      The Audit and Finance Committee: 1) review the proposed amendatory budget resolution; and 2) if acceptable, recommend that the City Commission adopt the proposed resolution.

[170248A Resolution - FY17 3rd Qtr Bdgt Amendment 20170905.pdf](#)

[170248B Attachment A - FY17 3rd Qtr Amendatory 20170905.pdf](#)

[170325.](#)

**Gainesville Regional Utilities Unaudited Internally Prepared Financial Statements for the Period Ended June 30, 2017 (B)**

*Explanation:* The following item is presented for review: Unaudited Internally Prepared Financial Statements for the Period Ended June 30, 2017, including management's discussion and analysis.

**RECOMMENDATION**      The Audit and Finance Committee review and recommend the City Commission accept the GRU Unaudited Internally Prepared Financial Statements for the period ended June 30, 2017.

[170325 Interim Financial Statements - Unaudited for PE 6.30.17 20170905](#)

[170326.](#)

**Gainesville Regional Utilities Internally Prepared Actuals to Budget for the Period Ended June 30, 2017 (B)**

*Explanation:* The following item is presented for review: Actuals to Budget for the period ended June 30, 2017, internally prepared.

**RECOMMENDATION**      The Audit and Finance Committee review and recommend the City Commission accept the GRU Internally Prepared Actuals to Budget for the year ended June 30, 2017.

[170326 GRU Budget to Actuals for PE 6.30.17 20170905](#)

[170327.](#)

**Gainesville Regional Utilities Internally Prepared Supplementary Data for the Period Ended June 30, 2017 (B)**

*Explanation: The following item is presented for review: Supplementary Data for the period ended June 30, 2017, internally prepared.*

**RECOMMENDATION**

*The Audit and Finance Committee review and recommend the City Commission accept the GRU Internally Prepared Supplementary Data for the year ended June 30, 2017.*

[170327 GRU Supplementary Data for PE 6.30.17 20170905](#)

**MEMBER COMMENT**

**CITIZEN COMMENT**

**NEXT MEETING DATE**

**November 28, 2017**

**ADJOURNMENT**